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NOTIFICATION

No. A. 33043/8/89-P&AR(TRG), the 24th June, 1991. In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India and in pursuance of rule 6 of the Mizoram Ministerial Group 'C' posts Recruitment Rules, 1980, notified vide Government Notification No. ABR.66/80/6-11 dated 10.10.1980, the Governor of Mizoram is pleased to make the following regulations for training of Assistants and Upper Division Clerks serving under the Government of Mizoram namely :—

- | | | |
|--|----|--|
| Short title and commencement | 1. | <ul style="list-style-type: none"> a) These Regulations may be called the Mizoram (Training in Accounts Course) Regulations, 1991. b) They shall come into force on the date of publication in the official gazette. |
| Definitions | 2. | <p>In this regulation, unless the context other-wise required —</p> <ul style="list-style-type: none"> a) "Assistant" means and includes Nazir, Accountant, Cashier, Head Assistant drawing the pay scale equivalent to that of an Assistant; b) "Government" means the State Government of Mizoram; c) "Institute" means the Administrative Training Institute; d) Upper Division Clerk includes Accountant, Nazir, Cashier, drawing pay scale equivalent to that of an Upper Division Clerk. |
| Eligibility for Training, duration of the Course and Venue of the training | 3. | <ul style="list-style-type: none"> 1) The Government shall impart training in Accounts Course for Assistants and or Upper Division Clerks who are working at least one year as such in the case of Assistants and at least two years as such in the case of Upper Division Clerks. The duration of the course will be two months or as may be prescribed from time to time, |

The syllabus will consist of topics shown in the Annexure 'A' or as may be prescribed from time to time.

- 2) The venue of the training shall be at the Administrative Training Institute at Aizawl.
- 3) Only candidates duly nominated in prescribed form in Annexure 'C' through the Administrative Department to Department of Personnel and Administrative Reforms and accepted by the latter will be eligible for admission.
- 4) No candidate over 51 years of age shall be entertained.

Incentive awards for trainees

4. Any Assistants or Upper Division Clerks who are undergoing the training and who pass the final examination conducted by the Government at the end of the training course are eligible for payment of two advance increments, absorbable in future increments with effect from :-

- a) the date on which the result of the final examination of the Course is declared by the Administrative Training Institute, or
- b) the date on which the normal increment falls due after declaration of such results, which would mean two advance increments over and above the normal increment, whichever date is opted by the persons concerned,

OR

- c) these successful trainees who are working as Assistants may be granted a lump sum of Rs. 1,500/- (Rupees one thousand five hundred only) and these successful trainees who are working as Upper Division Clerks may be granted a lump sum of Rs. 1000/- (Rupees one thousand only) in lieu of advance increments and the option once exercised shall be final.

Travelling allowance and daily allowance for outstation participants

5. Travelling Allowance and/or daily allowance on ordinary tour to and from the Institute, Aizawl will be admissible for outstation participants, Daily allowance at usual rates will be admissible for halts at Aizawl during the course.

Accommodation of trainees during training

6. Until such time the Government may have a hostel for the trainees, outstation participants shall have to arrange their own accommodation for them.

Sanctioning Authority in respect of the advance increments 7.

The Head of Department under which each trainee is working shall, by issue of a suitable office order sanction any advance increments to be worked out on the basis of announcement of such result in the final examination of the trainees.

By Order

H. LAL THLAMUANA,
Secretary to the Govt. of Mizoram,
Department of Personnel and Administrative Reforms
Mizoram.

ANNEXURE 'A'

Syllabus for Account Training Course in the Administrative Training Institute, Aizawl.

-
1. Forms of Accounts Basic Rules, 1983;
Receipt and Payment Rules 1983;
Account Code :—
 - General structure of Financial Administration.
 - General Principle and method of Accounting.
 - Receipt of Government Revenues, dues etc. and crediting them into the Government Accounts.
 - Withdrawal from Government Account (Preparation of Pay Bills etc.).
 - Control of Expenditure, maintenance of Department Expenditure Register, submission of monthly expenditure with statement, reconciliation of monthly expenditure with Treasury Officer, - appropriation and re-appropriation.
 - Maintenance of Cash Book and its Review, Practical problems with comments.
 - Personal claims & Government Servants.
 - Income Tax/Professional Tax deductions, other deductions and recoveries (e.g. House Rent, Licence fee etc)
 - Attachment of debt.
 - Payment of Pay & Allowances (LPC and arrear claims).
 - Contingent expenditure and preparation of contingent bills.

Classification of Transactions in Accounts Sector, sub-sector of accounts, allotment of code major heads etc, Basic classification of Transaction.

- Allocation between Capital and Revenue Expenditure.
- Purchase of Stores.
- Loans and Advances—procedure for drawals etc.
- Public debts, provident etc. fund, deposit procedure for drawal and repayment.
- Duties and Responsibilities of D.D.O.

2. GENERAL FINANCIAL RULES (GFR) :

- General system of Financial Management and Control (Expenditure and payment of money. Canons of Financial Propriety, General Conditions to incur expenditure, Maintenance of Accounts, Contracts, Defalcation and loss).
- Revenue and Receipts.
- Sanctions
- Service Book maintenance, verification, date of birth.
- Arrear claims.
- Store.
- Advance to Government servants excluding H.B.A.
- Budget - General principles, preparation of revised/Budget Estimates, demand for grants/appropriation.

3. DELEGATION OF FINANCIAL POWERS RULES :-

- All Rules.

4. PERFORMANCE BUDGETING :-

5. ZERO BASE BUDGETING :-

6. FUNDAMENTAL RULES/SUPPLEMENTARY RULES (FRs/SRs):-

- Definition
- General condition of service.
- Increments.

- Fee and Honorarium
- Pay fixation
- General time
- Foreign service
- Suspension, removal and dismissal.

7. GENERAL PROVIDENT FUND RULES :-

- General, rate of subscription, nomination etc. interest calculation, temporary advances, part/final withdrawal, Deposit Link Insurance.

8. PENSION RULES :-

- General conditions
- Qualifying service.
- Emoluments.
- Average emoluments.
- Various type of retirement
- Type of pension and amount of pension
- DCRG
- Family Pension
- Condition of pension
- Retirement benefits of temporary employees.

9. LEAVE RULES :-

- General conditions
- Detailed provision relating to grant of :-
- Earned Leave, Half pay Leave; Commuted Leave; Leave not due; extra ordinary leave; Maternity leave; Study leave.
- Encashment of leave.
- Exercises on maintenance of leave account, encashment of leave and regulation of leave salaries.

10. TRAVELLING ALLOWANCE/LTC :—

- General concepts.
- Mileage allowance/daily allowance, T.A. on tour/transfer/retirement/death/temporary transfer/local tours.
- Permanent T.A.
- Conveyance allowance.
- LTC rules.

11. HOUSE BUILDING ADVANCE RULES :—

12. MEDICAL ATTENDANCE RULES :—

13. CONDUCT RULES :—

14. DISCIPLINARY RULES :—

15. FUNCTION OF CAG AND CCA :—

16. BEHAVIOURAL SCIENCE :—

17. Constitution of India (Article 14, 309, 311, 335.)

18. Government of Mizoram (Allocation of Business) Rules.

19. Government of Mizoram (Transaction of Business) Rules.

20. Office Management & Procedure.

ANNEXURE 'B'

FINAL EXAMINATION

For final examination referred to at Regulation 4, there will be 9 (nine) papers as shown below :—

A, THEORY

- | | |
|------------|--|
| Paper—I | Treasury Rules and General Financial Rules including H.B.A |
| Paper—II | Fundamental Rules and Subsidiary Rules including T.A. Rules. |
| Papers—III | Pension Rules. |
| Paper—IV | Leave Rules. |
| Paper—V | Conduct Rules and Disiplinary Rules. |

- Paper—VI Delegation of Financial power Rules.
- Paper—VII Budget, performance budgeting, Zero Base Budgeting, Medical Attendance Rules, Allocation of Business Rules, Transaction of Business Rules, Constitution of India and Office Management & Office Procedure,

B. PRACTICAL EXAMINATIONS

There will be practical examination which will be general books on the following papers :—

Paper—VIII 1) Pension Rules.

Paper—IX Cash Book, Bill Register, preparation of Pay Bills, T.A. Bill.

Each paper will carry 100 Full marks and the maximum marks for all papers will be 900 marks. Pass mark will be 50% (Aggregate).

C.RE-- ATTEMPT

Participants who fail to secure the prescribed minimum Pass marks can be allowed consecutively to appear in the next final Examinations for 2 consecutive times without attending classes.

ANNEXURE 'C'

NOMINATION FORM

ADMINISTRATIVE TRAINING INSTITUTE AIZAWL ACCOUNT TRAINING

1. Name (in capitals) :
2. Designation :
3. Service to which belongs :
4. Date of birth :
5. Whether belongs to SC/ST :
6. Educational Qualifications :
7. Details of Experience :

Sl. No.	Post held	From	To	Scale of pay (min-Maxi)	Nature of duties in brief.

8. Details of Training and experience (indicate type of training already received, if any)

9. Address for correspondence
(with pin code No.)

(Office)

(Residence)

Place :

Date :

Note. 1. The sponsoring authority should nominate only such Officers who are willing to undergo to this intensive training course and also make sure that the nominee will be spared for the duration of the programme.

2. The sponsoring authority should make the recommendation in the proforma below. If the application is forwarded without duly completing the proforma, it is **LIABLE TO** be ignored. (Recommendation of the sponsoring authority). Full name and Postal address of the organisation (with PIN Code). Telegraphic Address, if any).

1. Recommended for admission.

2. The applicant is in a fit state of health to go through the rigorous course.

Signature

Place :

Name

Date :

Designation

Tele No.