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NOTIFICATION

No. A. 12018/1/92-P&AR(GSW), the 15th November, 1993. In pursuance of Rule 6 of the Mizoram Finance and Accounts Service (Group 'B' Non Gazetted) Recruitment Rules, the Governor of Mizoram is pleased to make the following Regulation for imparting training and for conducting Departmental Examinations for the Group 'B' Non-Gazetted Staff of the Mizoram Finance and Accounts Service :-

1. Short title and Commencement.
 - (1) These Regulations may be called Mizoram Finance and Accounts Service (Group 'B' Non-Gazetted) Training Regulations, 1993.
 - (2) They shall come into force from the date of publication of these Regulations in the Official Gazette.
2. Eligibility for Training duration of the course and Venue.

The training will be in two parts which are specifically meant for staff as indicated below :-

 - (1) Part I : Part I Training is meant for Divisional Accountants, Auditors, Superintendents of Accounts, Asstt. Superintendents of Accounts, Treasury Accountants, Assistant Auditors, Assistant Divisional Accountants and Assistant Treasury Accountants. Part I Training will be a whole-time training and the duration of the training course will be 4 (four) months.
 - (2) Part II : Part II Training is also a whole time training and is specifically meant for Auditor Divisional Accountants, Superintendents of Accounts and Treasury Accountants. Part II training will be for a period of 2 months. The venue of the training shall be at the Administrative Training Institute (A.T.I) Aizawl or at such other places as may be prescribed by the Government of Mizoram from time to time.

3. Objectives of the training. (1) Part I training is intended to enable the selected trainees to acquire the required knowledge in the Financial Rules and Regulations to perform their respective duties relating to accounts work efficiently in their respective departments wherever they are posted.
- (2) Part II training is to give the trainees the basic knowledge of Book Keeping and Auditing in a comprehensive manner so that they are in a position to supervise the work of the lower level functionaries.
4. Syllabus of the training : The syllabus and topic covered by both Part I & II courses are set out in Annexure-I & II respectively.
5. Examination. (1) On completion of training, theoretical and practical examinations will be held in respect of all the papers as per prescribed syllabus of the training. The examination will be conducted by ATI where the training will be conducted.
- The venue of examination may be at ATI or at such places as may be prescribed by the Government of Mizoram from time to time.
- (2) Full Marks for each paper will be of 100 for both theory and practical examinations. Pass marks will be 40% in each paper. Time allowed for examination in theory papers will be 3 hours and 3 hrs for practical papers.
6. Qualification to sit in the examination. (1) A trainee will not be eligible to sit in the examination unless he/she has attended 75% of the lectures/classes held during the training. However Director/Head of the Training concerned may condone the deficiency in attendance on the ground of ill-health or unavoidable circumstances which a trainee is unable to avoid.
- (2) If a trainee fails in any paper in the examination held immediately after completion of the course, he will be allowed two more chances to appear in the next two examinations without under-going the training again. A trainee will not be required to sit in the examination for a paper in which he has already secured 40 marks in the previous examination.
7. Importance of Training Courses. (1) The training in both Part I & II courses are compulsory for the staff mentioned in sub-rule (1) & (2) of Rule 2.
- (2) The Government servants who had been selected for training and availed of the Part I training but could not pass the examination will be debarred for future promotion.

8. Exemption/ Redemption/ Power to relax. (1) Where the Governor is of the opinion that it is necessary or expedient to do so, he may, by an order and for reasons to be recorded in writing, relax any of the provisions of these Regulations.
- (2) The Government servants who have passed the training course sponsored by the Comptroller & Auditor General, Institute of Secretariat Training and Management (Govt. of India) and other state Governments which the Govt. of Mizoram accept approve as equivalent to the training course under these Regulations are exempted from undergoing the training under these Regulations.
- (3) Where the Governor is of the opinion that it is necessary or expedient to do so, he may make amendment to any of these provisions of these Regulations by issuing a written order to this effect.
9. Repeal & Saving. Notwithstanding anything contained in these Regulations, the Training Regulations/ courses framed by the Government of Assam or by the erstwhile Mizo District Council for categories of employees mentioned in these Regulations are hereby repealed.

By order etc.

Lalmalsawma,
Secretary to the Govt. of Mizoram, DP&AR.

ANNEXURE—I

PART—I

| PAPER | RULES, CODES TO BE COVERED | DETAILS OF COURSES |
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| 1. FR, SR and Pension Rules (Theoretical) | Fundamental Rules, subsidiary Rules Central Civil Service (Pen) Rules. | <ol style="list-style-type: none"> 1. Definitions. 2. Genl. conditions of Service. 3. Pay & additions to Pay 4. Combination of appointment. 5. Dismissal, removal and suspension. 6. Joining time. |

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| 2. FRS, SR and Pension Rules (Practical with books) | Fundamental Rules subsidiary Rules, Central Civil services (Pen) Rules. | 7. Temporary service Rules. 8. Retirement. 9. Central Civil Service Rules, 1972. 10. Foreign Service. 1. Fixation of pay including re-employed pensioners. 2. Leave Rules. 3. Licence Fees. 4. Joining time. 5. Travelling Allowances Rules. 6. CCS (Pension) Rules, 1972. |
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NOTE : The prescribed books for practical Examination on the subject are :-

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| 1) FR. SR (P&T) Compilation Swamy's Compilation : Choudhri's Compilation. | | |
| 2) CCS (Pension) Rules, (Swamy's Compilation). | | |
| 3) CCS (Leave Rules) Government of India) Publication, Swamy's compilation. | | |
| 3. Public Works & Accounts (Theoretical) | CPWA Code CPWA Code (CPWA Manual & Forest Account) | 1. CPWA Code (Whole book) 2. CPWD Code (Whole book) 3. CPWD Manual Vol. II, Chapter I, II, III, IV, VII, VIII. 4. Account Code Vol. IV part-III. Forest accounts only. 5. CPWD Manual Vol. VIII. A. Definition categories creation of posts, etc. B. Recruitment. C. Pay & Allowance. D. Leave & Rest. E. Termination Benefits. |
| 4. Public Works & Forest Accounts (Practical with book) | CPWA Code CPWD Code (CPWA Manual & Forest Account) | 1. Cash Books of PWD & Forest Deptt. 2. Contractors Bill. 3. Contractors ledger 4. Register of works 5. Works abstract 6. Transfer entries 7. Classification. |

NOTE : The prescribed books for practical examination are :--

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| i) CPWA Code and | | |
| ii) CPWD Code Government of India. | | |
| 5. Civil Accounts Code & Procedure (Theoretical) | CTR, GTR, Account Code, GPF & DFP Rules, LTC Rules, CCS (Medl. Attendance) Rules, HBA Rules, The Constitution of India. | CTR Vol. I, excluding Part I Section XI, Part-VII, Part-VIII, Section I&II Part XI, Part XII Part XIII except period of retention and destruction of records in treasuries and Part-XIV Finance Rules (Whole) Account Code Vol. I to III GPF Rules, Delegation of Financial Power Rules, Central Civil Service (Medical Attendance) Rules. |

THE CONSTITUTION OF INDIA

(A) FINANCE

1. Article 265 imposition of Taxes.
2. Article 266 Consolidated Funds and Public Account of India. or State.
3. Article 267, Contingency funds.
4. Article 275, Grants from the Union to certain status.
5. Article 276, Taxes on Profession Trades calling and employments.
6. Article 282, Expenditure defrayable by the Union or a state out of its revenue.
7. Article 283, Custody etc. of consol. Funds contingency funds and money credited to Public Accounts.

8. Exemption of the property of Union from state Taxation.

9. Article 284, Custody of Sectors deposit etc.

(B) BORROWING.

10. Article 292, Borrowing by Govt. of India.

11. Article 293, Borrowing by State.

(C) PROPERTY CONTRACTS OBLIGATIONS AND SUITS.

12. Article 299, Contract.

13. Article 300, Suits and proceeding.

6. Civil Accounts Code & Procedure (Practical with Books)

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NOTE : The prescribed books for practical examination on this subject are :-

- i) A compilation of Treasury Rules, Vol.I & II
- ii) General Final Rules (Swamy's Compilation or Government of India's publication).
- iii) Account Codes (Vols. I & III) (Government publication)
- iv) GPF Rules (Swamy's compilation)
- v) HBA Rules (Swamy's compilation)
- vi) Delegation of Financial Powers Rules (Govt. publication (Swamy's compilation)
- vii) LTG. Rules (Swamy's compilation).
- viii) CCS (MA) Rules, 1944 (Swamy's compilation/Choudhri's compilation).

ANNEXURE—II

PART—II

| PAPER | RULES/CODES TO BE COVERED | |
|---|---|---|
| 1. Book Keeping & Auditing (Theoretical & Practical) | 1. Book Keeping (Commercial & auditing) 2. Mensuration for Indian Schools and Colleges, Part 1 by per points | <p>A) BOOK KEEPING</p> <ol style="list-style-type: none"> 1. Principle of double entry 2. Trading & Manufacturing accounts, profit & Loss accounts and balance sheet. 3. Capital & Revenue expenditure, receipt & payment statement and income and expenditure accounts. 4. Depreciation & Sinking funds 5. Factory organisation and cost accounting. 6. Mensuration. |
| The prescribed books are :- | Book keeping & auditing by R. Batlebei. | <p>B) COMMERCIAL AUDITING</p> <ol style="list-style-type: none"> 1. Introduction 2. Internal check 3. Vouching 4. Valuation of assets & verification of assets and liabilities. 5. Company audit including balance sheet audit, 6. Financial reports for different purposes. 7. Audit reports-liability of auditors. 8. Depreciation, provisions and reserves. |
| 2. Auditing of local fund accounts and internal auditing of Govt. Deptts/ Officers Organisations including receipts audit grants-in-aid to and audit of local bodies institutions etc. (Theoretical and Practical). | 1. Assam Audit Manual (the whole book) 2. Introduction to Indian Govt. accountant & audit by P.Muthuswamy. | Procedure of audit of local fund accounts issued of Audit reports. Duties and responsibilities of Auditors and the Head of the organisation. |