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NOTIFICATION

[No. LJD. 102/73/47, the 28th March, 1977. The following Act of the Mizoram Legislative Assembly which received the assent of the Acting President of India is hereby published for general information.

The Mizoram Act No. 4 of 1977. (The Mizoram Salaries and Allowances of the Members of the Legislative Assembly (Amendment) Act, 1976).

Received the assent of the Acting President of India on 15th March, 1977.

AN
ACT

to amend the Mizoram Salaries and Allowances of Members of the Legislative Assembly Act, 1973.

Be it enacted by the Legislative Assembly of Mizoram in the Twenty-seventh year of the Republic of India as follows :—

Short title and commencement. 1. (1) This Act may be called the Mizoram Salaries and Allowances of Members of the Legislative Assembly (Amendment) Act, 1974.

(2) Section 2 of this Act shall be deemed to have come into force on the 1st day of November, 1974 and section 3 of this Act shall come into force at once.

Amendment of Section 3. 2. In section 3 of the Mizoram Salaries and Allowances of Members of the Legislative Assembly Act, 1973 (hereinafter referred to as the Principal Act)

3 of 1974.

(i) for the words "one hundred rupees", the words "two hundred rupees" shall be substituted; and

(ii) for the words "twenty-five rupees", the words "thirty rupees" shall be substituted.

Insertion of new section 8A. 3. After section 8 of the principal Act, the following section shall be inserted, namely :

8A. Where telephone facilities are available at Telephone, the place declared by a Member to be his headquarters, he shall be entitled to have a telephone at his residence, or at the place where he ordinarily conducts his work relating to the Assembly, subject to the conditions that he shall meet the cost of installation of such telephone in full and that, in regard to the recurring charges, the liability of the Govt. shall be limited to the reimbursement of rental charges for that

telephone and charges in respect of a maximum of seven hundred and fifty local calls made from that telephone per quarter including calls, if any, permitted free of charge".

J. Wilson Sundara Raj,
Secretary,

L w and Judicial Deptt.]

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[No. ESS. 518/76/1-12, the 18th March, 1977. In exercise of the powers conferred by clauses (vi) and (vii) of sub-section (2) of section 30 of the Mizoram Board of School Education Act, 1976 (Mizoram Act No. 2 of 1976) the Administrator is pleased to make hereby the following rules, namely :

RULES

- Short title and Commencement.
1. (i) These rules may be called the Mizoram Board of School Education (Accounts of receipts and expenditure including manner of payments to and from the Board's Fund) Rules, 1976.
 - (ii) These rules shall come into force from the date of notification in the Mizoram Gazette.
 2. In these rules unless there is anything repugnant in the subject or context,
 - (a) the "Act" means the Mizoram Board of School Education Act, 1976 (Mizoram Act No. 2 of 1976).
 - (b) the "Board" means the Mizoram Board of School Education established by the Act;
 - (c) the "President" means the President of the Board;
 - (d) the "Secretary" means the Secretary of the Board;
 - (e) the "Governing Body" means the Governing Body of the Board referred to under sub-section (2) of section 4;
 - (f) the "Finance Committee" means the Finance Committee appointed by the Board under section 21(1)(ii) of the Act;
 - (g) the "Fund" means the Mizoram Board of School Education Fund as referred to under sections 25 (1) and 25(2)(ii) to (vi) of the Act;
 - (h) the "Disbursing Officer" means the Disbursing Officer of the Board as authorised by it;
 - (i) "Government" means the Government of Mizoram.

3. CASH BOOK

(i) All money received or spent by or on behalf of the Board shall without any reservation be brought to account in the Cash Book.

(ii) The Cash-book shall each day be checked item by item, closed and balanced and signed by the Secretary or any other person authorised by the President on his behalf during his absence. At the end of each month it shall be compared and agreed with the Passbook of the Bank. Every item of receipt and expenditure shall be checked with entries in the Cash-book.

(iii) The Cash-book of the Board shall be maintained on double entry system :-

4. FORMS AND REGISTERS :

(a) The Board shall maintain the following registers in addition to Cash-book for keeping proper accounts.

- (i) Journal
- (ii) Ledger
- (iii) Receipt Book Register
- (iv) Cheque Books Register
- (v) Remittance Register (for deposit with the Bank)
- (vi) Interest bearing Security Register
- (vii) Investment Register in connection with contributory Provident Fund.
- (viii) Budget Estimates Register
- (ix) Appropriation Register
- (x) Contingency Register
- (xi) Bill Register
- (xii) Travelling Allowances Register.
- (xiii) Medical Re-imbursment Register.
- (xiv) Leave Salaries Register
- (xv) Pension Contribution Register
- (xvi) Acquittance Register
- (xvii) Register for fixed charges (against particular work, if any such as rent, work-charged labourer etc.)
- (xviii) Recoupment Voucher Register against permanent advances
- (xix) Loan Register
- (xx) Register for centre grant
- (xxi) Register for honoraria to the persons employed in connection with examinations
- (xxii) Asset Register (for Land, building, vehicle etc.)
- (xxiii) Register for advances
- (xxiv) Register for Earnest & Security Money
- (xxv) Service Roll for staff under subordinate services
- (xxvi) Register for Government Grants
- (xxvii) Stock Registers for Consumable & Non-Consumable articles :

(xviii) Postage Stamps

(xxix) Any other Register the maintenance of which may be considered necessary by the Board in its day to day work

- (b) The Registers and forms of accounts shall be maintained in the forms in which these are maintained in the Government Offices in connection with the execution of similar business. If some of these Registers and forms are not consistent with those used in the Government Offices, the forms with suitable modifications may be adopted with the approval of the Government.

5. NO PAYMENT WITHOUT PROPER SANCTION :

No payment shall be made except on the written order of the Secretary or any other person authorised by the President in this behalf who shall not make such an order until he has satisfied himself that the budget allotment under the head concerned will not thereby exceed and unless the sanction of the Board exists for the charge :

6. UTILIZATION OF GOVERNMENT GRANTS :

(i) The grant-in-aid given by the Government shall be utilized for the purpose for which it has been sanctioned and also in accordance with conditions if any attached to such grant.

(ii) In case the situation expressly demand, to appropriate such grant or any portion thereof for a purpose other than any of the approved purposes for which it has been sanctioned, the Board shall apply for the re-appropriation in such manner and subject to such other conditions prescribed in the Mizoram Board of School Education (Re-appropriation) Rules, 1976.

7 RE-APPROPRIATION : The cases of re-appropriation shall be regulated by the Mizoram Board of School Education (Re-appropriation) Rules, 1976.

8 EXAMINATION AND AUDIT OF ACCOUNTS : The Examination and audit of accounts shall be conducted in the manner prescribed by the Mizoram Board of School Education (Examination and audit of accounts) Rules, 1976.

9 ISSUE OF RECEIPTS : (i) Except as otherwise provided in these rules, wherever money is received by any Officer or employee authorised by the Board, for credit to the Board's Fund, a receipt in the prescribed form shall be given to the person making the payment.

(ii) The Board shall, from time to time, designate by resolution, the persons by whom receipts in the prescribed form may be signed on behalf of the Board.

(iii) Receipts shall be written in ink or with indelible pensil in duplicate by means of double-sided carbon paper, the carbon copy being re-

tained by the official issuing receipt and the original handed over to the person making the payment.

10. REMITTANCE TO THE BANK :

- (i) At the end of each day or if the Bank is closed, on the first subsequent day on which it is open, the money received during the day at the office of the Board shall be remitted to the Bank with a prescribed deposit book challan. Particulars of as which shall be entered in the Remittance Registers as well as in the Cash book and when the duplicate foils of the challan is received back from the Bank, the entries in the Cash-book shall be checked with such foil and initialed by the Secretary or any other person appointed by the President in this behalf and foils shall be used as voucher for the remittance and shall be filed in the guard file.
- (ii) All moneys remitted to the Bank to the credit of the Board and all payments made by the Bank on cheques or otherwise on account of the Board shall be entered in a pass-book. The Pass-book shall remain in the custody of the Secretary or of any other person authorised by him to work on his behalf and it shall be sent to the Bank twice in a month, ordinarily on the 10th and on the last working day of every month, and on any other day on which the Board may require the posting to be done.
- (iii) When payment is received by means of a cheque drawn on the Bank, the cheque shall be endorsed by the official of the Board in whose favour it is drawn with the words "Received payment by Transfer Credit to the Board's fund".

11. PERMANENT ADVANCE. (i) The Secretary shall hold a permanent, (ii) The amount of permanent Advance shall be determined by the Finance Committee of the Board.

(iii) The Permanent Advance shall be recouped as often as may be necessary in the following manner :

- (a) The Secretary shall compose the sub-vouchers with the entries in the Permanent Advance Account ;
- (b) he shall deface them by stamping "Cancelled" thereon so that they cannot be used again ;
- (c) he shall total and initial the column "Amount of sub-voucher" in the permanent advance account;
- (d) the voucher for recouperment shall be drawn out in a suitable form and it shall be defaced with the usual payment order.
- (e) he shall draw out a cheque in his own favour for the amount.

12. PAYMENTS TO BE BY CHEQUE :

- (i) All sums of less than rupees fifty payable from the Board Fund shall ordinarily be paid from Permanent Advance with the Secretary; sums of rupees

fifty and over shall ordinarily be paid by cheque. The Drawing and Disbursing Officer shall satisfy himself about the mode of the payment.

- (ii) All cheques drawn on the Fund shall be signed by the Secretary and presented for encashment after obtaining the counter signature of the President.
- (iii) No cheque shall be signed unless required for immediate delivery to the person to whom the money is to be paid, not until the Bill, which it will discharge, has been presented in a complete form, examined and passed for payment.
- (iv) If a cheque, after it has been signed cannot be delivered to the payee on account of his non-appearance on a particular date it shall be lodged in an iron safe, the key of which shall be kept in the custody of the Disbursing Officer of the Board.
- (v) A cheque shall be current for three months only. If and when a person in whose favour the cheque was drawn brings it back to be re-dated after the expiry of that period and up to six months from the date on which the cheque was originally issued, a fresh cheque shall not be issued, but the original cheque shall not be issued, but the original cheque shall be re-dated by the official whose duty it should be to sign cheques. The fact of re-dating shall be noted in the Cash Book as well as in the counterfoil. A cheque remaining unpaid for any cause for six months from the date of its issue shall be cancelled and its amount written back.
- (vi) Cheque book shall be supplied by the Bank only; and no other forms shall be used. The cheque books and the counterfoils of used cheques shall be kept in the custody of the Secretary or any other person authorised to work on his behalf.
- (vii) On receipts of a cheque book from the Bank, the Secretary shall count the cheques and shall record on the back of the cheque book that "this cheque book contains — (both in figure and in words) forms". The cheque book shall also be entered in the Cheque Books Register.

13. **PAYEE RECEIPT.** Every payment made, either in cash or by cheque shall be covered by a receipt, stamped if necessary, signed by the person to whom it has actually been paid.

14. **CLASSIFICATION OF BILLS AND VOUCHERS.** Bills and Vouchers which have been paid by cheques shall be divided into the following classes, namely (1) Salary and Establishment Bills
(2) Examination Bills and
(3) Other Bills.

Each class of bills shall be posted in a separate guard file and shall be consecutively numbered in order of payment.

Provided that sub vouchers which have been paid in cash out of the Permanent advance, shall be separately filed together with the recoupment vouchers covering them.

15. **BILLS REGISTER :** In order to facilitate the check of establishment and other bills and to ensure no charges is paid twice the Bill Register shall be maintained in the prescribed forms.
16. **STOCK REGISTER AND PHYSICAL VERIFICATION :** The Board shall maintain a stock register separately for consumable and non-consumable articles and shall arrange for sectionwise physical verification at least once in a year by an Officer not otherwise connected with that particular section or section.
17. **REGISTER OF IMMOVABLE PROPERTY:** The Board shall maintain register of immovable property in the prescribed form in which shall be entered details of all immovable property of the Board and also of the rent demand.
18. **REGISTER OF GOVERNMENT GRANTS:** A register of grants containing the following columns shall be maintained by the Board:-
 (a) serial number (b) Number and date of sanction letter (c) purpose of grant (d) conditions, if any, attached to the grant (e) amount sanctioned (f) number and date of Demand Draft issued by the sanctioning authority (g) Dates on which it has been credited (h) Date of issue of Utilization Certificate (i) Dated initials of the Secretary
19. **MODE OF PAYMENT OF GRANTS:-** The amount of periodical grant sanctioned by the Government shall be paid into the State Bank of India, Allahabad Branch, to the Credit of the Mazamam Board of Secondary Education Fund.
20. **CLASSIFIED ABSTRACT AND MONTHLY ACCOUNTS:-** For the purpose of classifying the income and expenditure of the Board a classified abstract and a detailed account shall be maintained in Form I and Form II for every month the abstract accounts by the 5th of the month and the detailed accounts by the 5th of the next month shall be placed before the President to exercise control over expenditure.
21. **ANNUAL ACCOUNTS:-** At the end of every financial year the Receipt and Payment Accounts, Income and Expenditure Accounts and Balance Sheet shall be prepared and submitted to the Government in the prescribed form (Annexure III-V).
22. (i) **Use of Service Postage Stamps:** Service Postage Stamp may be used by the Board with the approval of the Government.
 (ii) **Classification of Telegraphic messages:** Telegraphic message, the charges for which are to be borne by the Board shall be classified as "Private".
- (iii) **MAINTENANCE OF POSTAGE STAMPS ACCOUNT:** A register of postage stamps shall be maintained by the Board in the following manner:
 a) Date
 b) Opening Balance

- c) Total Nos. of letters in classified manner } Ordinary, Registered or recorded delivery, etc.
- d) Total expenses under (c)
- e) Closing Balance
- f) Remarks

- (iv) All stamped receipts from the Post Office shall be posted in the Despatch Register against the letters to which they relate.
- (v) There shall be a monthly verification of stamps in all its denomination by any officer authorised by the Secretary.
- (vi) Contract with Post Office: The Board may enter into a contract with the Postal Department for the use of stamp Token for its own correspondence, if the bulk of postal transaction ensures economy for the Board.

23. **ACCOUNTS BOOK :** Figures in all the accounts of the Board shall be in English character. All books of accounts and registers shall be substantially bound and machine-numbered before being brought into use and a page certificate shall be recorded over the Signature of the Secretary or any other person authorised to work on his behalf. No accounts shall be prepared on loose sheets of paper or in loosely bound volume.
24. **CORRECTIONS TO BE ATTESTED :** All corrections and alterations in accounts shall be done neatly in red ink and attested by the Secretary or any other Officer authorised to work on his behalf. All corrections and alternations in a voucher shall be attested by the payee. Erasures shall on no account be permitted in registers, statements, vouchers or accounts of any description.
25. **EXAMINATION OF REGISTERS :** The Secretary or an Officer authorised by him in this behalf shall from time to time examine the different registers maintained by the employees of the Board and shall record a certificate at the end of each inspection that he has done so.
26. **WRITE-OFF :** (i) Irrecoverable dues or losses up to one hundred in each case may be written off by the Secretary.

(ii) Where such amount exceeds rupees hundred but does not exceed five hundred rupees, the amount may be written off by the President subject to the approval of the Finance Committee and where it exceeds rupees five hundred with the sanction of the Governing Body of the Board.

27. **MINIMUM BALANCE :** The actual cash balance of the Board's Fund shall not be permitted at any time to fall below rupees fifty thousand.
28. **RESTRICTIONS UPON PAYMENTS FROM BOARD'S FUND .** No payment shall be made from the Board's Fund except in the manner provided in these rules and in particular no payment shall be made out of cash received for credit to the Board's Fund.
29. **WEEDING OUT OF RECORD :** Vouchers, registers, bills and any other prescribed forms shall not be weeded or destroyed otherwise than in accordance with the directions given by the Governing Body or by the Finance Committee as the cases may be.
30. **ENQUIRY INTO EMBEZZLEMENT :** (i) Whenever an embezzlement of money or of property of Board is discovered, an enquiry shall at once be instituted by the president and the fact of the embezzlement shall be reported to the Governing Body on its first meeting following such date and also to the Government.
- (ii) Whenever in any circumstances any irregularity likely to be connected with an embezzlement or the fraudulent loss of money or property is discovered, a report at once shall be sent to the Government.
31. **TENDERS :** (i) No work exceeding rupees one thousand in value shall ordinarily be allotted except on the basis of tenders.
- (ii) Works relating to confidential papers of the Board shall remain specially exempted from the operation of the sub-rule (i).
- (iii) The security and Earnest money received in connection with tenders shall be entered in the Register.
32. **FURNISHING OF SECURITY :** (i) Every employee of the Board unless exempted by a resolution of the Board shall, if entrusted with the receipt, disbursement or custody of money or property of the Board shall be required to furnish security to an amount to be fixed in each case by the Board.
- (ii) Such security may be cash, Government paper or other stocks or a Board hypothecating property, and in each case a security bond in a prescribed form shall be executed on proper stamp paper provided that a personal security with two securities may be accepted.
- (iii) Securities shall be examined and verified by the first day of April each year and a certificate to the effect that this has been done shall be signed by the Secretary against the "Remarks" column of the Security Register in which details with regard to such securities are to be recorded.

(iv) In case of cash security, the amount shall be deposited to the State Bank of India, Aizawl Branch to the credit of the Board's Fund. The Board may invest the money in an interest bearing time deposit of the Bank.

33. **SANCTION OF EXPENDITURE IN ANTICIPATION OF THE SANCTION OF THE BOARD :** In anticipation of sanction of the Board the President may sanction expenditure if provided for in the budget to the extent of rupees ten thousands in any one case.
34. **ELIMINATION OF AMOUNTS LESS THAN 5 PAISE :** Except in respect of dues fixed by or under any law or under any special order of the Government or of the Board, financial transactions between the Board and other parties shall be rounded off to the nearest five paise, 2½ paise and over being treated as five paise and amounts less than 2½ paise being ignored.
35. **MATTERS NOT PROVIDED IN THESE RULES TO BE GOVERNED :** Accounting procedures except otherwise provided in these rules shall be guided by the General Financial Rules and other Rules framed by the Central Government or by the Government in respect of identical or similar matters and the interpretation of such matters by the Govt. shall be considered final.
36. If any difficulty arises in the working of these rules the Government may make such order or do such thing, not inconsistent with the Act, as it appears to it to be necessary or expedient in removing the difficulty.

P. Rohmingthanga,
Secretary to the Government of Mizoram,
Education & Social Welfare Dept.]