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NOTIFICATION

[No ES 523/76/12, the 18th April, 1977. In exercise of the powers conferred by clause (viii) of sub-section (2) of section 30 the Mizoram Board of School Education Act, 1975 (Mizoram Act No.2 of 1976) read with sub-section (5) of section 25 thereof, the Lieutenant Governor (Administrator) of Mizoram is pleased to make the following rules, namely:—

Short title and commencement 1. (i) These rules may be called the Mizoram Board of School Education (Re-appropriation) Rules, 1977.
(ii) They shall come into force on the date of their publication in the Mizoram Gazette.

Definitions 2. In the rules, unless the context otherwise requires:—

- (a) "Act" means the Mizoram Board of School Education Act, 1975 (Mizoram Act No.2 of 1976);
- (b) "Appropriation" means the assignment to meet specified expenditure of funds included in a primary unit of appropriation;
- (c) "Board" means the Mizoram Board of School Education constituted under the Act;
- (d) "Budget" means the budget of the Board;
- (e) "Finance Committee" means Finance Committee of the Board appointed by the Board;

- (f) "Governing Body" means the Governing Body of the Board under sub-section (2) of section 4 of the Act ;
- (g) "Government" means the Government of Mizoram ;
- (h) "Primary unit of appropriation" means a standard object of expenditure such as :—
- (i) salaries
 - (ii) Wages
 - (iii) Travel expenses.
 - (iv) Office Expenses.
 - (v) Payment for professional and special services.
 - (vi) Publications.
 - (vii) Advertising, Sales and Publicity Expenses.
 - (viii) Grant-in-aid/Contributions/Subsidies.
 - (ix) Scholarships and Stipends.
 - (x) Hospitality Expenses/Sumptuary Allowances, etc.
 - (xi) Miscellaneous Expenditure.
 - (xii) Major works.
 - (xiii) Minor works.
 - (xiv) Machinery and Equipment/Tools and Plant.
 - (xv) Motor vehicles.
 - (xvi) Maintenance
 - (xvii) Investments/Loans.
 - (xviii) Materials and Supplies
 - (xix) Interest/Dividend.
 - (xx) Pension/Gratuities.
 - (xxi) Depreciation.
 - (xxii) Inter Account Transfers
 - (xxiii) Write-off/Losses.
 - (xxiv) Suspense.
 - (xxv) Other charges ;
- (i) "re-appropriation" means the transfer of funds from one primary unit of appropriation to another such unit ;
- (j) "Secretary" means the Secretary to the Board.

Governing Body of the Board to sanction re-appropriation of funds. 3. Re-appropriation of funds from one primary unit of appropriation to another such unit shall be sanctioned by the Governing Body of the Board to the extent the situation expressly demands in the opinion of the Finance Committee, at any time before the close of the financial year to which such appropriation relates.

Re-appropriation of funds. 4. Re-appropriation of funds shall be made only when it is known or anticipated that the appropriation for the unit from which funds are to be diverted will not be utilized in full or that savings can be effected in the appropriation for the said unit.

- Extent of diversion of funds.** 5. The extent of such diversion of funds from primary unit of appropriation to another such unit shall in no case, exceed twenty-five per cent of the approved budget of the Board in a particular financial year subject to the following general and specific conditions, namely :—
- (1) (a) Funds shall not be re-appropriated to meet expenditure which has not been approved for the financial year.
 - (b) Funds shall not be re-appropriated from a unit with the intention of restoring the diverted appropriation to that unit when savings become available under other units for remaining period of a particular financial year ;
 - (c) No additional staff other than the one approved in the budget shall be appointed ;
 - (d) The rate of grant or subsidy or remuneration required to be given by the Board shall not increase during the particular financial year to which appropriation relates.
- (2) (a) No new schemes will be taken up without the prior approval of the Government ;
- (b) The diversion of funds shall not be permitted for additional staff or equipment like vehicle etc. without the prior approval of the Government ;
 - (c) Save with the prior consent of the Government no re-appropriation shall be made from the primary unit "Major works" to any other unit.
- Application for additional appropriation of funds.** 6. Every application for additional appropriation of funds shall ordinarily be accompanied by a statement indicated in the annexure showing how the excess is proposed to be met. In all proposals for re-appropriation, the reasons for saving and excesses of Rs. 1,000 or above and the primary units affected shall be stated.
- Transfer or re-allocation of funds** 7. (a) The transfer or re-allocation of funds between different schemes provisions for which is made in the same primary unit of appropriation in the approved budget shall not constitute "re-appropriation" and as such the sanction of the Government shall not be necessary for such a transfer or re-allocation.

- (b) All such transfer or re-allocation of funds shall receive the prior concurrence of the Finance Committee of the Board.

Government 2. Save as expressly provided herein, the Government may impose such restrictions or relax such conditions, not inconsistent with the Act, as appears to it to be necessary or expedient for better management of financial affairs of the Board.

P. Rohmingthanga,
Secretary to the Govt. of Mizoram,
Education & Social Welfare Deptt.

ANNEXURE

From of statement to Accompany all Applications for extra amount by Re-appropriation.

Proposed Re-appropriation for current year

Heads of estimate effected by the proposal	Actual expenditure upto date of the proposal (viz ...)	Amount as in the final estimate	Amount as that will stand after reappropriation.
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- (a) Heads under which the proposed expenditure will fall.

Total

- (b) Heads under which it is proposed to reduce the grants

Total

- a) Here enter the details of proposed expenditure.
- b) The full accounts classification mentioning the expenditure must be shown as in the printed budget as the re-appropriation has to be effected by transfer of the figures shown therein.

Note : Reasons for all re appropriation of Rs. 1,000 or more should be given on the reverse.

Signature and Designation of Officer.]

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[No. ESS. 530/77/4, the 18th April, 1977. In exercise of the powers conferred by sub-section (1) and clause (iv) of sub-section (2) of section 30 of the Mizoram Board of School Education Act, 1975 (Mizoram Act No. 2 of 1976) read with section 20 thereof, the Lieutenant Governor (Administrator) of Mizoram is pleased to make the following rules, namely :

Short title and commencement. 1. (1) These rules may be called the **MIZORAM BOARD OF SCHOOL EDUCATION (ALLOWANCE) RULES, 1977.**

(2) They shall come into force on the date of their publication in the Mizoram Gazette.

Definitions. 2. In these rules, unless the context otherwise requires—

- (i) "Act" means the Mizoram Board of School Education Act, 1975 (Mizoram Act No. 2 of 1976);
- (ii) "Board" means the Mizoram Board of School Education established under the Act;
- (iii) "Committee" or "Sub-Committee" means any committee or sub-committee constituted under the Act or in accordance with any rules, regulations or bye-laws made thereunder;
- (iv) "Meeting" means a meeting of the Board or of any Committee or Sub-Committee constituted under the Act;
- (v) "Member" means a member of the Board or of any Committee or sub-committee constituted under the act, not being a person in the services of the Government of Mizoram or the Board;
- (vi) "Period of stay on duty" means the period during which a member stays at a place where a meeting of the Board or a sitting of a committee is held or at any other place where he has to stay for any business connected with his duty as a member;

- (vii) "Place of residence" means, in relation to any member, the place within the Union Territory of Mizoram where such member normally resides;
- (viii) "President" means the President of the Board.

Travelling and daily allowances.

3. Travelling and daily allowances shall be paid to a member in respect of every journey performed by him for the purpose of attending meetings of the Board or a sitting of a committee or sub-committee or for the purpose of attending to any other business connected with his duty as a member from his place of residence to the place where the meeting or the sitting is held or other business is transacted and for the return journey from such place to his place of residence, at the following rates, namely :—

(1) **TRAVELLING ALLOWANCE :**

- (a) **JOURNEY BY RAIL** - Normally, a member shall travel by first class in rail. In respect of such journeys, he will be treated on par with a First Grade Officer of the Government of Mizoram and shall be entitled to a first class rail fare, including reservation charges, surcharges, if any, and any other charges levied by the Railways for each way journey.
- (b) **JOURNEY BY ROAD** - (i) In respect of journeys by road between places not connected by rail, a member shall be entitled to road mileage admissible to a First Grade Officer of the Government of Mizoram at the rate of 60 paise per K.M. for travel in own car/full taxi or 20 paise per K.M. for travel on motor cycle/scooter. In case, however, free transport is provided by the Board, the member shall not be entitled to any road mileage.
- (ii) If a journey between two places connected by rail is performed by road by a member, he will normally be entitled to the prescribed road mileage limited to First Class fare by rail. However, if the journey by road has been performed in the interest of the Board's work with prior approval of the president, full road mileage allowance may be allowed without restricting it to First Class rail fare only.
- (c) **JOURNEY BY AIR** - Air travel should not be permitted as a matter of course. Each case will be examined on merits by the president and permission for air-travel shall be granted only if it can be certified that the work is urgent and air-travel is necessary in the interest of the Board's work.

- (2) **DAILY ALLOWANCE** : A member shall be entitled to daily allowance at the highest rate applicable to a First Grade Officer

of the Government of Mizoram. The Daily Allowance shall be calculated in the same manner as applicable to a First Grade Officer of the Government of Mizoram, the entire period of absence from his place of residence being reckoned for this purpose.

- (3) Members attending a meeting of the Board or a sitting of committee or sub-committee from within 8 kms. of the place of a meeting shall be entitled to be paid at the rate of Rs. 10/- per day to cover transport and other incidental expenses.

No travel-
align allowan- 4.
ces admisi-
ble to do-
mestic ser-
vant accompa-
nying member.

No travelling allowance shall be admissible to a domestic Servant, if any, accompanying member.

P. Rohmingthanga,
Secretary to the Govt. of Mizoram,
Education & Social Welfare Deptt.]

[No. ESS. 519/76/1, the 18th April, 1977. In exercise of the powers conferred by clause (ix) of sub-section (2) of section 30 of the Mizoram Board of School Education Act, 1975 (Mizoram Act No. 2 of 1976), the Lt. Governor (Administrator) of Mizoram is pleased to make the following rules, namely :—

Short title and commencement. 1. (1) These rules may be called the Mizoram Board of School Education (Examination and Audit of Accounts) Rules, 1977.

- (2) They shall come into force on the date of their publication in the Mizoram Gazette.

Definitions 2. In these rules, unless the context otherwise requires,

- (a) "Act" means the Mizoram Board of School Education Act, 1975 (Mizoram Act No. 2 of 1976) ;
 (b) "Board" means the Mizoram Board of School Education established under the Act ;
 (c) "Board authority" means President or any other officer authorised by the Board on his behalf ;
 (d) "Government" means the Government of Mizoram ;
 (e) "Non-recurring expenditure" means expenditure sanctioned as lump sum or by instalments ;

- (f) "Recurring expenditure" means the expenditure which is continuing and is incurred at periodic intervals, and includes every expenditure other than non-recurring expenditure ;
- Examina- 3.** The examination and audit of the accounts of the Board for tion and audit of accounts. every financial year shall be conducted in the month of August of the succeeding year by an auditor appointed by the Government.
- Govern- 4.** The Government shall appoint a Chartered Accountant or any ment to appoint auditor. other qualified person or any other recognised body of auditors herein-after called the auditor to examine and audit the accounts of the Board.
- Board to 5.** The Board shall furnish to the Government the copies of the furnish reports of test audit to Govern- reports of the test audit, if any, conducted by the Internal Audit ment. Organisation of the Government or by the Accountant General with its comments thereon immediately after the receipt of such reports.
- Board to 6.** Comments, explanatory notes or compliance report by the Board furnish its com- on the points raised in the audit report shall also be furnished ments on reports from auditor to Govt. to the Government either while forwarding a copy of the audit report or on a later date not exceeding 30 days from the receipt of such report from the auditor.
- Guide- 7.** While conducting the examination and audit of accounts of the lines for Auditors. Board, the auditor so appointed by the Government shall inter alia, see :—
- (a) Whether the Board is satisfactorily following the prescribed procedure for preparation of budget estimates and whether such estimates are realistic ;
 - (b) whether the grants-in-aid are utilized for the purpose for which funds have been sanctioned and whether utilization certificate thereof is submitted to the Government ;
 - (c) whether the expenditure is on the approved lines with reference to the schemes approved in the budget of the Board and whether the pattern of subsidy or grant of remuneration is on approved lines ;

- (d) whether the actual release of money by the Board and the procedures adopted are appropriate for the the purposes ;
- (e) whether the Board regularly obtains utilization certificates from the Examination centres or committees or any other person or authority through whom the Board has extended grant or subsidy or assistance and whether the Board has also adequate arrangement for watching the use of the grant or subsidy or assistance rendered by it ;
- (f) whether the staff salaries and allowances are paid in accordance with the scales of pay and allowances approved by the Board ;
- (g) whether the leave salary and pension contributions for the staff on foreign service and paid by the Board regularly ; and
- (h) whether expenditure on contingencies is reasonable with reference to the programme of the Board.

Auditor to 8.
check whether
accounts
are maintained
by the Board.

The auditor shall check whether the Board is maintaining accounts properly and whether the accounts are up-to-date.

Auditor to
check cash
accounts.

9. The auditor shall also check cash accounts maintained by the Board and give suggestion, if necessary, on better management of cash.

Auditor to
give certificate
of audit.

- 10 The auditor shall give a certificate as to the satisfactory nature of audit or otherwise.

Auditor to
discuss with
the Board
points of discrepancies
etc.,

11. (1) The auditor shall hold discussion with the Board authority on all points of discrepancies so detected or objected to, at the last day of audit inspection and made spot settlement on minor precedural discrepancies.
(2) The auditor may include such item or items of spot settlement of discrepancies in the audit report along with the comments of the Board upon each of the items hold under objections.

[No. ESS. 527/76/ the 19th April, 1977. In exercise of the powers conferred by clause (v) of sub-section (2) of section 30 of the Mizoram Board of School Education Act, 1975 (Mizoram Act No. 2 of 1976) read sub-sections (1) and (3) of section 23 thereof, the Lt. Governor (Administrator) of Mizoram is pleased to make the following rules namely :—

RULES

Short title and commencement. 1. (1) These rules may be called the Mizoram Board of School Education (Preparation and Submission of Budget Estimates) Rules, 1977

(2) They shall come into force on the date of their publication in the Mizoram Gazette.

Definitions. 2. In these rules, unless the context otherwise requires, -

(a) 'Act' means the Mizoram Board of School Education Act, 1975 (Mizoram Act No. 2 of 1976).

(b) 'Board' means the Mizoram Board of School Education established under the Act;

(c) 'Finance Committee' means the Finance Committee appointed by the Board.

(d) 'President' means the President of the Board;

(e) 'Secretary' means the Secretary of the Board.

Preparation of budget estimates. 3. (1) The Secretary shall prepare in respect of each financial year beginning on the first day of April, an estimate of receipts and expenditure of the Board in the form specified in the Annexure, and get it scrutinised and finalised in the sitting of the Finance Committee for placing it before the Board in its annual meeting for confirmation.

Manner of finalisation and submission of the budget estimates. 4. (1) The Board shall formulate its budget estimates of receipts and expenditure through the Secretary on the basis of programmes or Schemes for a financial year ahead by the latter part of July each year and the Secretary shall complete such exercise by the middle of August.

(2) The Finance Committee shall scrutinize the itemwise details of receipts and expenditures of the estimates and finalize the draft by the last week of August.

(3) The estimates for receipts and expenditure shall be put up by the President to the Board for consideration and approval in its annual meeting by first week of September. Any suggestion or change made by the Board shall be incorporated in the budget estimates before submission to the Government.

- (4) The Budget estimates so approved by the Board shall be submitted to the Government not later than 15th of September.
- (5) The revised estimates shall be prepared and submitted in the like manner and under similar time margin as referred to in sub-rules (1) to (4).
- (6) The major variations of the amount, if any, in the receipts and expenditures between the budget estimates and the revised estimates shall be covered by short explanation.
- (7) The new items of expenditure appearing for the first time either in the revised estimates or in the budget estimates for the ensuing year shall be supported by detailed justification.
- (8) The approval to the revised estimates shall be communicated by the Government as soon as the examination and scrutiny of the revised estimates is completed and the accepted statement of expenditure (non-plan) for the Revised Estimates has been received from the Government of India.

Expenditure in excess of budget provision.

- (1) Expenditure in excess of the amount prescribed in the budget of the Board under a detailed head may be incurred after valid reappropriation in the manner and under such conditions as prescribed in the Mizoram Board of School Education (Re-appropriation) Rules, 1977.
- (2) (a) Save as provided in the sub-rule (1), the Board may sanction with the recommendations of the Finance Committee expenditure in excess of the amount provided in the budget if the excess expenditure can be met from the additional funds which become available as a result of increase in income out of Board's own resources.
- (b) When it is found after the close of the financial year that the budget provision under any head has been exceeded, the excess may be regularised in the manner recommended by the Finance Committee and with the sanction of the Government.

Transitory provision for the budget for 1976—77.

6. To enable the Board to function effectively at the takeoff-stage, the Government shall make suitable adhoc grants to meet its requirements, such grants shall be drawn by the Director of Education on the strength of the sanction order of the Government and paid to the President of the Board immediately on his appointment. The President shall have power to incur expenditure out of these grants after observing usual financial rules

till such time as the detailed Budget of the Board for the year 1976—77 is not sanctioned by the Government.

- Framing and submission of budget for 1976—77.** 7. Notwithstanding anything contained in rules 3, 4, 5 and 6, the Board shall frame a Budget of the Board for the year 1976—77 as soon as may be after the formation of the Board and the constitution of its Finance Committee and shall submit the same to the Government on or before 15th March, 1977 for approval. At the time of submission of this Budget for approval, the Board shall also ask for additional grants if required to meet the expenditure as per details of the Budget submitted. The Government after due consideration of the proposal.

shall, if it considers justifiable, make such further grants during 1976-77 in addition to the adhoc grants already made. Any unutilised portion of the total grants during the year 1976-77 shall be adjusted against the grants for the year 1977-78.

- Expenditure beyond adhoc grant not to be incurred.** 8. No expenditure beyond the limit of the adhoc grants sanctioned for the year 1976-77 shall be incurred till the Budget of the Board for the year 1976-77 is approved by the Government.

- Removal of difficulty.** 9. If any difficulty arises in giving effect to any of the provisions of these rules, the Government may make such order or do such thing not inconsistent with the spirit of these rules, as it appears to it to be necessary or expedient for removing the difficulty.

P. Rohmingthanga,
Secretary to the Govt. of Mizoram,
Education & Social Welfare Deptt.

ANNEXURE
MIZORAM BOARD OF SCHOOL EDUCATION

Budget Estimates for the year

(a) RECEIPTS

Heads	Actuals for previous year say 1973-74	Actuals for previous year say 1974-75	Budget Estimates for the last year say 1975-76		Revised Budget Estimates for year say 1976-77	
			As approved by Board.	As approved by Govt.	Estimates for year say 1976-77	Estimates for year say 1976-77

I. FEES

Examination Fees/other fees.

II. INCOME FROM FINES & OTHER SOURCES

Royalties on publications, sale of syllabus and text books, sale of Guide Books.

III. MISCELLANEOUS

Enrolments & Investments, Sale of Answer books, etc.

IV. DEBTS, DEPOSITS & ADVANCES.

V. GRANT FROM STATE GOVT.

Total Receipts

Opening Balance

GRAND TOTAL

MIZORAM BOARD OF SCHOOL EDUCATION

Budget Estimates for the year.....

(b) EXPENDITURE

(Figures in thousand)

Heads	Actuals	Actuals	Budget Estimates for		Revised	Budget
	for pre- vious year (say 1973-74	for pre- vious year (say 1974-75	last year (say 1975-76 As appro- ved by Board.	last year (say 1975-76 As appro- ved by Govt.	Estimates for year (say 1976-77)	Estimates for 1977-78.
1.	2	3	4	5	6	7
I. GENERAL ADMINISTRATION.						
a) Pay of Officers						
b) Pay of Establishment						
c) Allowances and Honoraria.						
d) Contingencies & Misc.						
e) Rent, Rates & Taxes.						
f) Purchase of land & construction of building & capital expenditure.						
II. SCHOLARSHIP : (Prize & Medals).						
III. ELECTION :						
IV. WORKS						
V. EXAMINATION CHARGES :						
a) Remuneration to Examiners						
b) Other charges.						
VI. MISCELLANEOUS						
a) Sundry items.						
b) Textbooks & Syllabus						
c) Publication of Guide books/ holding of Seminars/ Introduction of revised Syllabus.						
VII. SUPERANNUATION ALLOWANCES & PENSION						
VIII. DEBTS, DEPOSIT & ADVANCES.						
<hr/>						
Total Receipts						
Closing Balance						
<hr/>						
GRAND TOTAL						
<hr/>						