



The Mizoram Gazette

EXTRA ORDINARY

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NOTIFICATION

No.A.33039/1/2009-P&AR (TRG), the 19th Dec.2012. In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, the Governor of Mizoram is pleased to make the following regulations for imparting training to members of the Mizoram Subordinate Finance and Accounts Service and members of the Mizoram Ministerial Service and their counterpart of any other Government servant of the State of Mizoram, namely :-

1. Short title and Commencement.
 - a) These Regulations may be called the Mizoram (Training in Accounts Course) Regulations, 2012.
 - b) They shall come into force from the date of publication in the official Gazette.
2. Definitions

In this regulation, unless the context otherwise requires –

 - a) "Governor" means the Governor of Mizoram
 - b) "Government" means the State Government of Mizoram ;
 - c) "Head of Department" means Head of Department under D.F.P Rules, 1993;
 - d) "Institute" means the Administrative Training Institute ;
 - e) "MSF&AS" means the Mizoram Subordinate Finance and Accounts Service of the Government of Mizoram, viz:- members of Government servants holding the posts of (1) Group 'B' Gazetted Staff viz. Auditors, Divisional Accountants & Treasury Accountants. (2) Group 'B' Non Gazetted Staff viz. Assistant Divisional Accountants, Assistant Treasury Accountants and Assistant Auditors.
 - f) "MMS" means the Mizoram Ministerial Service, viz:- members of Government servants holding the posts of Group 'B' Non Gazetted Staff viz:- Assistants, Upper Division Clerk, Group 'C' Staff viz:- Lower Division Clerk and their respective equivalent rank holding the posts of Accountant, Nazir and Cashier.
3. Eligibility for training, and duration of the Course limitation.
 - 1) For admission in the **Training in Accounts Course**, any member of the services mentioned at rule 2(e) & (f) above who are working at least 1(one) year regular as such in the case of Divisional Accountant, Treasury Accountant, Auditor, Assistant and its equivalent rank of Accountant/ Nazir/ Cashier; 2(two) years as such in the case of Assistant Divisional Accountant,

Assistant Treasury Accountant, Assistant Auditor, Upper Division Clerk and its equivalent rank of Accountant /Nazir /Cashier; 5(five) years as such in the case of Lower Division Clerk and their respective equivalent rank holding the posts of Accountant, Nazir and Cashier.

The Training Course is restricted to only once during entire career, that means, that if the Training Course is attended during the tenure in the lower grade and passed the examination, then the same training course shall not be allowed for the same person after promotion to the next higher Grade/post.

- 2) Only candidates duly nominated in prescribed form in Annexure 'A' through the Administrative Department to the Department of Personnel and Administrative Reforms and accepted by the latter will be eligible for admission.
 - 3) No candidate over 51 years of age shall be entertained.
 - 4) Duration of the course shall be 2(two) months or more as may be prescribed by the Government from time to time and a minimum of 2(two) months shall be the standard duration.
 - 4) The venue of the training shall be at the Administrative Training Institute at Aizawl.
4. Training Syllabi & Examination
- 1) During the training course, selected Trainees shall be impart on the subjects as per detail annexed to this Rules vide ANNEXURE-'B'.
 - 2) At the end of the Training course, final examination shall be conducted in different subject of the papers and full marks as well as pass marks allotted to each paper shall be as shown against each of the paper indicated at ANNEXURE-'C' of this Rules. The trainees should compulsorily appear in the examination except on medical certification that he is unable to attend the examination on health ground.
The candidate shall be required to obtain the pass marks in each paper and those who have obtained pass marks in each and every paper shall be declared to have passed the Training Course.
Provided that any candidate, who has not obtained pass marks in the examinations in any paper for any sufficient reason to the satisfaction of the authority conducting the examination, may reappear in the next subsequent examinations, but no candidate shall be given any chance more than 2(two) times after he/she failed the examination in any of the papers. Nevertheless, unless and until any candidate has obtained pass marks in each paper he/she should not be declared to have passed the examination;
5. Incentive Awards for trainees
- Any one who completes the training course and passes the final examination conducted by the Government at the end of the Training Course shall be eligible for payment of two years 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 A.T.I.
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 person concerned.

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| 6. | Travelling allowance and daily allowance for outstation participants | 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. |
| 7. | Accommodation of trainees during training | Until such time, the Government may have a hostel for the trainees outstation participants shall have to arrange their own accommodation. |
| 8. | Sanctioning Authority of Incentive Awards | The Head of Department under which the trainee is working shall, by issue of a suitable order, sanction incentive awards made available under Regulation 5. |
| 9. | Repeal and Saving | The Mizoram (Training in Accounts Course) Regulations, 1991 and all the subsequent amendments and the Mizoram (Training in Accounts Course) Regulations, notified vide NO. A.33043/27/2001-P&AR(TRG) dt 20.6.2007 published in Mizoram Gazette Vol.XXXVI, E.O issue No- 175 Dt.29.06.2007 and the subsequent amendments shall stand repealed from the date of commencement of these Regulations. |

Notwithstanding such repeal, all things done under the Regulations so repealed shall be construed to have been validly done under the corresponding provisions of these Regulations.

Date:19.12.2012.

By order

Sd/-
(CHETAN B. SANGHI)
Commissioner & Secretary,
Department of Personnel & Administrative Reforms,
Government of Mizoram.

ANNEXURE 'A'

(A-1)

**NOMINATION FORM FOR TRAINING IN ACCOUNTS COURSE IN THE
ADMINISTRATIVE TRAINING INSTITUTE, AIZAWL.**

...

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
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8. Length of regular service in the present grade.
9. Details of Training and experience (indicate type of training already received, if any)
10. Address for correspondence (with pin code No.) (Office)_____ (Residence)_____

Declaration: I, _____ do hereby sincerely declare and affirm that I have been neither selected nor undergone **Training in Account Course** conducted by the Government of Mizoram in the past and as such training incentive in any manner has not yet been availed by me.

Place :Aizawl
Date :19.12.2012

Signature of nominee

(A-2)

Important instruction for sponsoring Authority:-

1. The sponsoring authority should nominate only such Govt. servant who is willing to undergo to this intensive training course and also make sure that the nominee will be spared for the duration of the programme in case of selection.
3. 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.
1. Recommendation of the sponsoring Authority._____
2. The applicant is in a fit state of health to go through the rigorous Training course.

Place : Aizawl
Date : 19.12.2012

Signature
Name
Designation
Tele No.

ANNEXURE 'B'

(B-1)

SYLLABUS FOR TRAINING IN ACCOUNTS COURSE IN THE ADMINISTRATIVE TRAINING INSTITUTE, AIZAWL.

1. CENTRAL TREASURY RULES VOLUME – I (excluding Part VII, Section I & II, Part XI, XII & XIII Except period of retention and destruction of records in Treasuries, Part XIV Executive Instruction (whole)
2. GENERAL FINANCIAL RULES, 2005 (GFR):
 - General System of Financial Management. (Chapter- 2)
 - Budget Formulation and Implementation. (Chapter- 3)
 - Government Accounts (Chapter- 4)
 - Works (Chapter- 5)
 - Procurement of Goods and Services (Chapter- 6)
 - Inventory Management (Chapter- 7)
 - Contract Management (Chapter- 8)
 - Miscellaneous Subjects and Appendices.
3. FUNDAMENTAL RULES/SUPPLEMENTARY RULES PART-I:-
 - Definition
 - General condition of service.
 - Increments.
 - Fee and Honorarium
 - Pay fixation
 - Joining time
 - Foreign service
 - Suspension, removal and dismissal.
4. CPWD Code, CPWA Code (CPWD Manual & Forest Accounts) as amended from time to time.
 - CPWD Manual Vol-II Chapter I,II,III,IV.VII & VIII
 - Account Code Vol-IV, Part II: Forest Account only
 - Cash Book of PWD& Forest Department
 - Contractors Bill
 - Contractor Ledger
 - Register of Works
 - Works abstract
 - Transfer entries
 - Classification

(B-2)

5. A- CENTRAL CIVIL SERVICES (PENSION) RULE, 1972:-
 - General conditions
 - Qualifying service.
 - Emoluments/Average emoluments.
 - Various type of retirement
 - Type of pension and amount of pension
 - Death cum- Retirement Gratuity.

- Family Pension
 - Condition of pension
 - Retirement benefits of temporary employees.
- B. THE MIZORAM NEW DEFINED CONTRIBUTORY PENSION SCHEME, 2010, AS AMENDED FROM TIME TO TIME.
6. FORMS OF ACCOUNTS BASIC RULES, 1983.
 7. RECEIPT AND PAYMENT RULE, 1983. (Whole)
 8. ACCOUNT CODE, MIZORAM TREASURY MANUAL, 2011.(whole)
 9. FRSR PART - III - CENTRAL CIVIL SERVICES (LEAVE) RULES 1972.
 - 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. FRSR PART-II- TRAVELLING ALLOWANCES RULES.
 - General concepts.
 - Mileage allowance/daily allowance, T.A. on tour/transfer/retirement/death/ temporary transfer/ local tours.
 - Permanent T.A.
 - Conveyance allowance.
 11. CENTRAL CIVIL SERVICES - LEAVE TRAVEL CONCESSION RULES.
 12. HOUSE BUILDING ADVANCE RULES.
 13. CENTRAL CIVIL SERVICES (CLASSIFICATION, CONTROL AND APPEAL) RULES, 1965.
 14. CENTRAL CIVIL SERVICES (CONDUCT) RULE, 1964.
 15. SWAMY'S COMPLETE MANUAL ON ESTABLISHMENT AND ADMINISTRATION
 - Seniority and Promotion

(B-3)

16. THE MIZORAM STATE EMPLOYEES (PERFORMANCE APPRAISAL REPORT) RULES, 2010.
17. DELEGATION OF FINANCIAL POWERS RULES,1978 :-
 - All Rules.
18. REDELEGATION OF FINANCIAL POWER RULES, 2011 (Mizoram)
19. GENERAL PROVIDENT FUND (CENTRAL SERVICES) RULES, 1960:-
 - General, rate of subscription, nomination etc. interest calculation, temporary advances, part/final withdrawal, Deposit Link Insurance.
20. ACCRUAL ACCOUNTING SYSTEM.
21. MEDICAL ATTENDANCE RULES / M.R. BILL.
22. MANUAL ON OFFICE PROCEDURE.
23. THE MIZORAM PUBLIC SERVICE COMMISSION (LIMITATION OF FUNCTIONS) REGULATIONS, 1994, AS AMENDED FROM TIME TO TIME.
24. GOVERNMENT OF MIZORAM (ALLOCATION OF BUSINESS) RULES, 1987,AS AMENDED FROM TIME TO TIME.

25. GOVERNMENT OF MIZORAM (TRANSACTION OF BUSINESS) RULES, 1987, AS AMENDED FROM TIME TO TIME.
26. CONSTITUTION OF INDIA (ARTICLE 14, 309, 311, 335.)
 - Equality before Law.
 - Recruitment and condition of service of persons serving the Union or a State
 - Dismissal. removal or reduction in rank of persons employed in Civil capacities under the Union or a State
 - Claims of Scheduled Caste or Scheduled Tribes to service or posts.

CONSTITUTION OF INDIA (Article 265,266,267,275,276,282,283,284,285,292,293,)

A-Finance:

- Taxes not to be imposed save by authority of law
- Consolidated Funds and Public Accounts of India and of the States
- Contingency Fund
- Grants from the Union to certain States
- Taxes on profession, trades, callings and employments
- Expenditure defrayable by the Union or a State out of its revenues
- Custody etc of Consolidated Funds, Contingency Funds and Money credited to Public Accounts
- Custody of sectors deposit and other moneys received by public servants and Courts.
- Exemption of property of the Union from State Taxation
- **B- Borrowing:**
- Borrowing by the Government of India
- Borrowing by State

ANNEXURE – 'C'

For final examination referred to at Regulation 4, there will be 10(ten) papers carrying Marks as shown against each below:

Papers	Subjects	Marks Allotted.	Full Marks.	Pass Marks
Paper – I	(a) Central Treasury Rules, V-I	40	100	40
	(b) General Financial Rules, 2005	40		
	(c) General Provident Fund(CS) Rules,1960	20		
Paper – II	(a) Fundamental Rules & Supplementary Rules, Part-I	50	100	40
	(b) Central Services (Medical Attendance) Rules, 1944	20		
	(c) House Building Advance Rules	10		
	(d) Performance Appraisal Report Rules, 2010	10		
	(e) Seniority & Promotion	10		
Paper-III	(a) Central Civil Services (Pension)Rules, 1972	40	100	40
	(b) The Mizoram New Defined Contributory Pension Schemes, 2010	20		
	(c) MPSC (Limitation of Functions) Regulation, 1994	10		
	(d) Delegation of Financial Power Rules, 1978 and Re-delegation of Financial Power Rules, 2011(Mizoram)	30		
Paper – IV	(a) FRSR Part-III-CCS (Leave) Rules., 1972	40	100	40
	(b) FRSR Part- II -Traveling Allowances	30		
	(c) CCS Leave Travel Concession Rules	10		
	(d) Allocation of Business Rules, 1987	10		
	(e) Transaction of Business Rules, 1987	10		
Paper – V	(a) CCS CCA Rules, 1965	40	100	40
	(b) Central Civil Services Conduct Rules, 1964	30		
	(c) Manual on Office Procedure	30		
Paper – VI	(a) CPWD Manual and Forest Account	40	100	40
	(b) Forms of Accounts Basic Rules, 1983	20		
	(c) Account Code & Mizoram Treasury Manual 2011	40		
Paper – VII	(a) Receive & Payment Rules	30	100	40
	(b) Accrual Accounting System	30		
	(c) Constitution of India (Article 14, 309, 311, 335)	15		
	(d) Constitution of India (Finance & Borrowing)	25		
Paper – VIII- Practical on:-	(a) Preparation of Pension papers	40	100	40
	(b) Calculation of Leave Account	20		
	(c) Traveling Allowance Bill	20		
	(d) Medical Re-imburement Bill	20		



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NOTIFICATION

No. A.33039/1/2009-P&AR(TRG), the 30th May, 2013. In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, the Governor of Mizoram is pleased to make the following regulations to amend the Mizoram (Training in Accounts Course) Regulations, 2012 issued under Notification No. A. 33039/1/2009-P&AR(TRG) dt. 19th December, 2012 (hereinafter called as the Principal Regulations) as follows, namely :-

1. *Short Title and Commencement*
 - (1) These Rules may be called the Mizoram (Training in Accounts Course) (Amendment) Regulations, 2013
 - (2) They shall come into force from the date of their publication in the Mizoram Gazette.
2. *Amendment*
 - (1) In the Notification portion of the principal Regulations, the following word shall be inserted after the word "Mizoram Subordinate Finance and Accounts Service" as shown below :- "Mizoram Supply Accounts Service, Mizoram Transport Accounts Service".
 - (2) In the Regulations 2 of the Principal Regulations, sub-para (g) and (h) shall be inserted as shown below :-
 - (g) "MSAS" means the Mizoram Supply Accounts Service, viz, members of Government Servants holding the posts of (1) Group 'B' Gazetted Staff viz. Accounts Officers/Superintendent of Accounts (2) Group 'B' Non-Gazetted Staff viz. Assistant Superintendent of Accounts.
 - (h) "MTAS" means the Mizoram Transport Accounts Service, viz. members of the Government Servants holding the posts of (1) Group 'B' Gazetted Staff viz. Superintendent of Accounts. (2) Group 'B' Non-Gazetted Staff viz. Assistant Superintendent of Accounts.

3. *Amendment of Regulations 3*

Regulation 3 of the Principal Regulations shall be substituted by the following, namely :-

- “(1) Eligibility for admission in the Training in Accounts Course for members of the services covered by these Regulations shall be -
- (i) Auditor/Divisional Accountant/Treasury Accountant/Accounts Officer/Superintendent of Accounts having 1 year regular service in the grade
 - (ii) Assistant/Assistant Divisional Accountant/Assistant Auditor/Assistant Treasury Accountant/Assistant Superintendent of Accounts and equivalent rank having 2 years regular service in the grade.
 - (iii) Upper Division Clerk and equivalent rank having 3 years regular service in the grade.
 - (iv) Lower Division Clerk and equivalent rank having 5 years regular service in the grade.
- (2) The course shall be conducted in one schedule in a year alternately for the various categories covered by these Regulations as grouped below :-
- (i) Auditor/Divisional Accountant/Treasury Accountant/Accounts Officers/Superintendent of Accounts/Assistant Auditor/Assistant Divisional Accountant/Assistant/Assistant Treasury Accountant/Assistant Superintendent of Accounts and their equivalent rank.
 - (ii) Upper Division Clerk/Lower Division Clerk and their equivalent rank.
- (3) The Training Course is restricted to only once during entire career, that means, that if the Training Course is attended during the tenure in the lower grade and passed the examination, then the same training course shall not be allowed for the same person after promotion to the next higher Grade/post.
- (4) Only candidates duly nominated in prescribed form in Annexure ‘A’ through the Administrative Department to the Department of Personnel and Administrative Reforms and accepted by the latter will be eligible for admission.
- (5) No candidate over 51 years of age shall be entertained.
- (6) Duration of the course shall be 2 (two) months or more as may be prescribed by the Government from time to time and a minimum of 2(two) shall be the standard duration.
- (7) The venue of the training shall be at the Administrative Training Institute, Aizawl”.

By order etc.

Ranbir Singh,

Commissioner & Secretary to the Govt.of Mizoram,
Department of Personnel & Administrative Reforms.