Mizoram (Finance and Accounts Service) Rules, 1991

MIZORAM

India

Mizoram (Finance and Accounts Service) Rules, 1991

Rule

MIZORAM-FINANCE-AND-ACCOUNTS-SERVICE-RULES-1991 of 1991

- Published on 18 May 1991
- Commenced on 18 May 1991
- [This is the version of this document from 18 May 1991.]
- [Note: The original publication document is not available and this content could not be verified.]

Mizoram (Finance and Accounts Service) Rules, 1991Published vide Notification No. A. 12018/1/85-P & AR (C), dated 18-5-1991 in the Mizoram Gazette, Extraordinary No. 93, dated 10-5-1991Last Updated 18th February, 2020

Part I – Preliminary

1. Short title and commencement.

(1) These Rules may be called the Mizoram (Finance and Accounts Service) Rules, 1991.(2) They shall come into force on the date of publication in the official Gazette.

2. Definitions.

- In these rules, unless is anything repugnant in the subject or context-(a)'Board' means the Board constituted under Rule 7 of these rules;(b)'Commission' means the Mizoram Public Service Commission;(c)'Constitution' means the Constitution of India;(d)'Duty Post' means any post specified in Schedule II and it includes a temporary post carrying the same designation and pay as any of the post specified in that Schedule and any other temporary post declared as duty post by the Governor;(e)'Gazette' means the Mizoram Gazette;(f)'Government' means the Government of Mizoram;(g)'Member of the Service' means a person appointed in a substantive capacity to any grade of the Mizoram Finance and Accounts Service and includes a person appointed on probation to the Mizoram Finance and Accounts Service in accordance with these rules;(h)'Schedule' means a Schedule appended to these rules;(i)'Scheduled Castes' means such castes as are specified by the President of India under Article 341(1) of the Constitution of India as modified by law made by Parliament from time to time in so far as the specification relates to the State of

1

Mizoram;(j)'Scheduled Tribes' means such tribes as are specified by the President of India under Article 342 (1) of the Constitution of India as modified by law made by Parliament from time to time in so far as the specification relates to the State of Mizoram;(k)'Service' means the Mizoram Finance and Accounts Service;(l)'State' means the State of Mizoram;(m)'Year' means the calendar year.

Part II – Constitution of the Service and its Classification

3. Constitution of the service.

(1)On the commencement of these rules, there shall be constituted a service to be known as the Mizoram Finance and Accounts Service.(2)The service shall consist of the following persons, namely :(a)all persons already appointed to the existing post as mentioned in Schedule I appended to these rules, in accordance with the Mizoram Finance and Accounts Service (Group A Posts) Recruitment Rules, 1986, the Mizoram Finance and Accounts Service (Group B Posts) Recruitment Rules, 1981, and the Mizoram Accounts and Treasury Officers Recruitment Rules, 1957, as amended from time to time; and(b)all persons appointed to the existing posts other than on deputation as mentioned in Schedule I but not appointed in accordance with the Recruitment Rules referred to at sub-clause (a) above;(c)all persons to be appointed to the service in accordance with these rules, after the commencement of these rules.

4. Composition and strength of service.

(1)The composition and strength of the service and nature of post therein shall be as may be determined by the Government from time to time.(2)At the commencement of these rules, the composition and strength of the service and the nature of posts therein shall be as shown in Schedule II.

5. Classification.

(1) The service shall have four grades, namely :(a) Selection Grade,(b) Junior Administrative Grade,(c) Senior Grade,(d) Junior Grade.(2) All the posts in the service shall be Mizoram Finance and Accounts Service (Group 'A') Gazetted posts.

Part III - Methods of Recruitment

6. Recruitment to the service after the commencement of these rules shall be by the following methods, namely:

(a)25 per cent of the substantive vacancies in the Junior Grade which may occur from time to time in the authorised permanent strength of the service, shall be filled by direct recruitment through a competitive examination in the manner specified in Part IV of these rules.(b)The remaining such substantive vacancies shall be filled by selection in the manner specified in Part V of these rules

from amongst those substantively borne on the cadre of Sub- Treasury Officers, Auditors, Divisional Accountants, Treasury Accountants, and Superintendents of Accounts in the Departments of Food & Civil Supplies and Transport under the Government of Mizoram in consonance with their respective Recruitment Rules framed by the Government.

7. Constitution of the Selection Board.

(1)Until Mizoram Public Service Commission comes into being, the Selection Board for Group 'A' posts under Government of Mizoram as may be constituted from time to time shall function as Selection Board for this service.(2)The Selection Board shall make recommendation of all kinds of appointments and promotion to the service.

Part IV – Direct Recruitment and Appointment

8. Competitive examination.

(1)Save as provided in Rules 6 and 14, appointment to the service against 25% of the substantive vacancies in the Junior Grade which may occur from, time to time in the authorised permanent strength of the service shall be only through competitive examination in the manner specified in these rules.(2)A competitive examination for direct recruitment to the service shall be held at such intervals as the Government may, in consultation with the Commission/Board, determine from time to time. The dates on which and the places at which the examination shall be held may be fixed by the Commission/Board.(3)The Commission/ Board shall prepare a list of successful candidates who appeared in the examination in order of merit and sent to the Government.(4)The examination shall be in accordance with the rules and Syllabus ass per Schedule III-A.

9. Procedure of direct recruitment.

- The procedure of direct recruitment shall be as laid down in these rules herein below:(1)Eligibility: A candidate for direct recruitment to the service must satisfy the following conditions, namely:(a)Nationality. - He must be a citizen of India.(b)Age. - He must have attained the age of 21 years but must not have exceeded the age of 27 years on the first day of the year of advertisement; provided that the upper age limit may be relaxed by 5 years in the case of candidates belonging to Scheduled Castes and Scheduled Tribes and in respect of candidates belonging to special categories in accordance with any general or special order issued by the Government from time to time.(c)Educational qualification. - He must hold a degree of any recognised University listed in Schedule IV.(d)Payment of examination fee. - He must pay fees prescribed by the Government or the Commission as the case may be.(e)Physical fitness. - (i) A candidate shall be of sound health, both mental and physical and shall be free from organic disease, bodily infirmity likely to interfere with the efficient performance of his duty.(ii)A candidate shall be required to undergo a medical examination under a medical Board approved by the Commission/Board before final approval for appointment to the service.(f)Admission into the examination. - The decision of Commission/Board as to the eligibility or otherwise of a candidate for admission to the examination shall be final; and a

candidate to whom a Certificate or Admission Card has not been issued by the Commission/Board shall not be admitted to the examination hall.(g)List of successful candidates. - The Commission/Board shall prepare and forward to the Government a list of candidates arranged in order of merit of the candidates who have qualified in the examination.(h)Validity of panel list. - The list of successful candidates shall ordinarily remain valid for one year from the date of Commission's letter of recommendations/date of meeting of the Board.(i)No right to appointment. - The inclusion of a candidate's name in the list referred to in Rule 8(3) shall confer no right to appointment unless the Governor is satisfied, after such enquiry as may be considered necessary, that the candidate is suitable in all respects for appointment to the service and an actual offer of appointment is made:Provided that where a candidate whose name is included in the list, is not appointed to the service, the reasons for the same shall be recorded in writing by the Governor.

10. Appointment of direct recruit.

- (i) Subject to the provisions of these rules, appointment to the service shall be made from the candidates included in the list referred to in Rule 9(g) of these rules strictly in the order of merit and with due regard to the ratio specified in Rule 6(a) and (b) of these rules.(ii)A person appointed to the service shall join within 45 days from the date of receipt of the order of appointment, failing which and unless the Governor is otherwise pleased to extend the period, the appointment shall be cancelled.

Part V – Recruitment by Selection and Appointment Thereby

11. Recruitment by selection.

(1)Save as provided in Rules 6 and 14, appointment to the service against 75% of the substantive vacancies in the Junior Grade which may occur from time to time in the authorised permanent strength of the service shall be made through a departmental examination in the manner specified herein below.(2)A departmental examination for selection to Junior Grade of the service shall be held by the Commission/Board at such intervals as the Governor may, in consultation with the Commission/Board where so necessary determine from time to time.(3)The Commission/ Board shall prepare a list of successful candidates who appeared in the examination, in order of merit and send to the Government.(4)The examination shall be in accordance with the rules and syllabus as per Schedule III-B of the rules.

12. Procedure of selection under Rule 11.

- The procedure of selection shall be as laid down in these rules herein below:(1)Eligibility for examination. - (a) Incumbents of the posts mentioned in Rule 6 (b), who have served for not less than five years in their respective grades and lower grade mentioned at (b) below taken together shall be eligible to appear at the examination.(b)Incumbents of the posts of (i) Assistant Superintendent of Accounts in Food and Civil Supplies Department and Transport Department; (ii) Assistant Auditors, (iii) Assistant Divisional Accountants under the Administrative Control of Chief

Controller of Accounts, Mizoram, and (iv) Assistant Treasury Accounts Officer in District Treasuries and Sub-Treasuries of Mizoram who have served in their respective grades/posts on regular basis for not less than five years, shall be eligible to appear in the examination. (2) Admission into the examination. - The decision of the Commission/Board as to the eligibility or otherwise of a candidate for admission to the examination shall be final, and a candidate to whom a Certificate or Admission Card has not been issued by the Commission/Board shall not be admitted to the examination. (3) List of successful candidates. - The Commission/Board shall prepare and forward to the Government a list of candidates arranged in order of merit of candidates who have qualified in the examination. (4) Validity of panel list. - The list of successful candidates shall ordinarily remain valid for one year from the date of Commission's letter of recommendations/date of meeting of the Board.

13. Appointment by selection.

- All appointments to the service by way of selection in the manner specified hereinbefore, shall be made from the candidates included in the list referred to in sub-rule (3) of Rule 12 of these rules in order of merit and strictly to the extent specified in Rule 6 (b) of these rules.

14. Initial appointment to the service.

- Notwithstanding anything contained in these rules, the Governor may at the commencement of these rules, appoint any person to the service in the appropriate grade or scale, who, at such commencement, holds any of the posts specified in Schedule II.Explanation. - For the purpose of this rule, a person who would have held a post mentioned in Schedule II but for his being on leave, deputation or on Foreign Service or for his temporary or officiating appointment to an equivalent or higher post, shall be deemed to be holding such a post.

Part VI – Appointment, Probation, Training and Confirmation

15. Appointment.

- (i) All appointments to the service shall be made to the appropriate Grades of the Service and not against any specific post of the service.(ii)Appointments to the service shall be made by the Governor and shall be notified in the official Gazette.

16. Disqualification.

- (i) No person-(a)who has entered into or contracted a marriage with a person having a spouse living; or(b)who, having a spouse living, has entered into or contracted a marriage with any person; shall be eligible for appointment to the service: Provided that the Governor may, if satisfied that such marriage is permissible under the personal law applicable to such persons and the other party to the marriage and there are other grounds for so doing, exempt any person from the operation of these rules. (ii) A person who is already in Government service or in the service of a

statutory body, not be appointed unless a Release Certificate or a 'No Objection Certificate' from that Government or statutory body, as the case may be, is furnished.

17. Probation.

- (i) Every person recruited to the service in accordance with these rules shall be on probation for a period of two years: Provided that the period of probation may, for good and sufficient reason to be recorded in writing, be extended by the Governor in the individual cases. (ii) A person on probation shall be liable to be discharged from the service at any time without assigning any reason thereof during the period of probation: Provided if he holds a lien on any permanent Nos. under the Central Government or the State Government or Administration of Union Territory, he shall be liable to be reverted to that post; Provided further that a person who holds a lien to any permanent post under the Central Government or the State Government or Administration of Union Territory may, if he so desires, during the period of probation have the option to revert bank to his parent department after giving such notice as may be prescribed by the Governor.

18. Training.

- Every probationer shall, during the period of probation, undergo such training as the Governor may from time to time prescribe:Provided that the Governor may, if satisfied that there are special grounds for so doing, exempt a probationer from the operation of these rules.

19. Departmental examination.

- Every probationer shall, during the period of probation, appear at and pass such departmental examination as may be prescribed and conducted by the Commission/Board :Provided that the Governor may, for good and sufficient reasons, temporarily exempt a probationer from any one or more of the prescribed departmental examinations.

20. Confirmation.

- A person who has been declared to have satisfactorily completed .the period of probation shall be confirmed in the service at the entry gate.

Part VII - Miscellaneous

21. Time scale of pay.

- The time scale of pay admissible to the service shall be as follows, subject to revision by the Government from time to time :
- (i) Selection Grade -Rs. 4500-150-5700.

(ii) Junior Administrative Grade -Rs.3700-125-4700-150-5000.

(iii) Senior Grade -Rs.3000-100-3500-125-4500.

(iv) Junior Grade -Rs.2200-75-2800-EB-100-4000.

22. Fixation of initial pay.

- (i) On first appointment to the service, the initial pay of member of the service shall be fixed at the minimum of the time scale unless under the Fundamental Rules and Subsidiary Rules or any other Rules governing the fixation of pay for the time being in force, he is entitled to have his pay fixed at the higher stage in that time scale.(ii)On promotion/appointment of a member from lower to higher grade in the service, the initial pay in the time scale shall be fixed in accordance with the principles governing such fixation under the Fundamental Rules and Subsidiary Rules or any other rules governing the fixation of pay in force from time time.

23. Increment.

- (i) The first increment due to a member in the time scale of pay shall accrue on the expiry of successful completion of the period of probation. (ii) The Governor may withhold, for such time as he may direct, an increment or increments due to a substantive member of the service who has failed to pass the departmental examination within such time as the Governor may, by general or special order, prescribe; but withholding of such increment shall have no cumulative effect.

24. Crossing efficiency bar.

- No member of the service in the Junior Grade shall be allowed to cross the stage of Efficiency Bar in the time scale of pay unless he has passed the prescribed departmental examination, if any, and the Governor is satisfied about his ability and integrity.

25. Promotion to higher grade.

- (i) Subject to the provision of the sub-rules below, appointments of the members of the service to the Senior Grade, the Junior Administrative Grade and the Selection Grade shall be made in consultation with the Commission/Board on the basis of merit with due regard to seniority.(ii)A member of the service in the Junior Grade shall be eligible for promotion to the Senior Grade after he has served in the Junior Grade for a minimum period of 5 years subject to Rule 19 and his ability, integrity and character.(iii)A member of the service in the Senior Grade shall be eligible for promotion to the Junior Administrative Grade after he has put in a minimum period of 5 years in the Senior Grade subject to his ability, integrity and a character.(iv)A member of the service in the Junior Administrative Grade shall be eligible for appointment to the Selection Grade after he has served in the Junior Administrative Grade for a minimum period of 5 years subject to his ability, integrity and character.

26. Posting of member of the service.

- Every member of the service shall, unless he is appointed to an ex-cadre post, or is otherwise not available for holding a duty post owing to the exigencies of public service, be posted against a duty post under the Government by the Governor.

27. Seniority.

(1)The Government shall prepare a list of members to be appointed to the service, arranged in order of seniority as determined in the. manner specified below:(a)Persons appointed on the basis of the results of the competitive examination in any year shall be ranked inter se in the order of merit in which they are placed at the competitive examination on the results of which they are recruited, those recruited on the basis of an earlier examination being ranked senior to those recruited on the basis of later examination.(b)The relative seniority inter se of persons to be appointed by way of selection shall be determined on the basis of the order which their names are arranged in the the list prepared under sub-rule (3) of Rule 12 and persons recruited on the basis of earlier selection being ranked senior to those recruited on the basis of later selection.(2)The seniority of members of the service appointed at the initial constitution of the service in accordance with the provisions of Part IV of these rules shall be determined by the Government in consultation with the Commission/Board.(3)The relative seniority of direct recruits and of promotees which shall be determined according to the rotation of vacancies between direct recruits and promotees which shall be based on the quotas of vacancies reserved for direct recruitment and selection under Rule 6 of these rules.

28. Other provisions relating to conditions of service.

- Except as provided in these rules, all matters relating to pay, allowances, leave, pension, discipline and other conditions of service shall be regulated by the general rules framed by the Government from time to time.

29. Relaxation.

- Where the Governor is satisfied that the operation of any of these rules causes undue hardship in any particular case, he may dispense with or relax that rule to such extent and subject to such conditions as he may consider necessary for dealing with the case in a just and equitable manner: Provided that the case of any person shall not be dealt with in any manner less favourable to him than that provided by any of these rules.

30. Interpretation.

- If any question arises relating to the interpretation of these rules, it shall be referred to the Governor whose decision thereon shall be final.

31. Repeal and saving.

- The recruitment rules relating to the posts mentioned in the Schedule I to these rules shall stand repealed with effect from the date of commencement of these rules. Notwithstanding such repeal any order made or action taken under any of these rules so repealed or under any general orders ancillary thereto shall be deemed to have been validly made or taken under the corresponding provisions of these rules.

I

List of existing posts and break-up to initially compose the service

		No. of post
1.	Director of Accounts and Treasuries	1
2.	Budget Officer-cum-Deputy Secretary, Finance Department	1
3.	Director, IF and SS	1
4.	Joint Director of Accounts and Treasuries	1
5.	Director, State Lotteries	1
6.	Senior Accounts Officer in Finance Deptt.	
7.	Deputy Director of Accounts and Treasuries	2
8.	Deputy Director of Accounts, two in A.T.I. and one each in thedepartment of P.W.D., R.D., Power and Electricity and CivilSupply	6
9.	Treasury Officers, one each in Aizawl, Lunglei and Saiha	3
10.	Assistant Director of Accounts and Treasuries (A & T)	5
11.	Assistant Examiner of Local Accounts (A & T)	1
12.	Assistant Director of State Lotteries	1
13.	Assistant Director, IF & SS	1
14.	Account Officers one each in the departments of Civil Suppliesand Transport	2
15.	Finance and Accounts Officers, two each in Education and Powerand Electricity Department, and one each in the Department ofFinance, A. H. & Vety, Health Services, Industry, Soil andWater Conservation, Forests, Police, Agriculture, Printing andStationery, Rural Development, Public Health, Engineering, PublicWorks Department, Trade and Commerce, Geology and Mining andM.P.S.C.	19
	Total	46

П

The authorised permanent strength of the service and particulars of the posts included in it are as follows

1.	Specific posts under the Government of Mizoram	46
2.	Deputation, Training and Leave Reserves	9.6
	Grand Total	55.6
	Say	56
	The above figures include the following posts	
A. Selection Grade		
1.	Director, Accounts and Treasuries	1
	Total of A	1
B. Junior Administrative Grade		
1.	Joint Director of Accounts and Treasuries	1
2.	Budget Officer-cum-Deputy Secretary	1
3.	Director, Institutional Finance and Small Savings-cum-DeputySecretary	1
	Total of B	3
C. Senior Grade		
1.	Deputy Director of Accounts and Treasuries	2
2.	Senior Accounts Officer, Finance Department	1
3⋅	Director of State Lotteries	1
4.	Deputy Director of Accounts, two in the AdministrativeTraining Institute and one each in the Department of P.W.D.,Power and Electricity, Food and Civil Supply and RuralDevelopment	6
	Total of C	10
D. junior Grade		
1.	Assistant Director of Accounts and Treasuries	5
2.	Assistant Examiner of Local Accounts	1
3.	Assistant Director of State Lotteries	1
4.	Assistant Director of IF and SS	1
5.	Accounts Officer in Civil Supply Department (To beredesignated as Finance and Accounts Officer)	1
6.	Accounts Officer in Transport Department (To be redesignated as Finance and Accounts Officer)	1
7.	Treasury Officers one each in Aizawl, Lunglei and Saiha	3

8.	Finance and Accounts Officer, two in Power and Electricity andone each in the Departments of P.W.D., Trade and Commerce, Geology and Mining, M.P.S.C., Public Health Engineering, Agriculture, Police, Industry, Forest, Rural Development, A.H. and Vety, School Education, Higher Education, Printing and Stationery, Soil, Health and Finance Department	19	
	Total of D	32	
E. Total of A+B+C+D-1+3+10+32	46		
F. Reservations			
	(a) Deputation	@10% of 32	3.2
	(b) Training	@10% of 32	3.2
	(c) leave	@10% of 32	3.2
	Total of F	9.6	
G. Grand Total of 'E' + 'F'-46+9.6	55.6		
	Say	56 posts	

III-A

[See Rule 8 (4)]Syllabus for competitive examination for direct recruitment to Junior Grade of Mizoram Finance and Accounts Service

S. No.	Subject	Time	Full Marks	Minimum percentage for passing
1.	English and General knowledge	3 hrs	150	40%
2.	Drafting and Precis Writing	3 hrs	150	40%
3.	Arithmetic (the standard will be determined by theCommission/Board)	3 hrs	150	40%
4.	Financial Rules and Accounts (FR and SR, GFR & CTRAccounts Code Vol I)	3 hrs	150	40%
5.	Viva-voce (in respect of candidates who qualified in thewritten test)	- !	50	-

III-B

[See Rule 11 (4)]Syllabus for promotional examination for recruitment to Junior Grade of Mizoram Finance and Accounts Service

S. No.	Subject	$\operatorname{Time} rac{\operatorname{Full}}{\operatorname{Marks}}$	Minimum percentage for passing
1.	Drafting and Precis Writing	3 hrs 150	40%
2.	Accounts paper theory (FR& SR, CTR, GFR, Accounts Code VolI, Public Works Accounts, Pension)	3 hrs 150	40%
3.	Accounts paper-practical (FR& SR, GFR, CTR, Accounts CodeVol I,Public Works Accounts, Pension)	3 hrs 100	40%

IV

[See Rule 9 (1) (c)]List of Universities approved by the Government of Mizoram

- 1. Indian Universities. Any University incorporated by an Act of the Central or State Legislature in India.
- 2. English and Welsh Universities. The Universities of Birmingham, Bristol, Cambridge, Durham, Leads, Liverpool, London, Manchester, Oxford, Reading, Sheffield and Wales.
- 3. Scottish Universities. The Universities of Aberdeen, Edinburgh, Glassgow and St. Andrews.
- 4. Irish Universities. The University of Dublin (Trinity College).

The National University of Dublin. The Queen's University, Belfast.

- 5. University of Pakistan. The University of Punjab, the University of Sind.
- 6. University of Bangladesh. The Dacca University.
- 7. University of Burma. The University of Rangoon.
- 8. University of America. The University of Harvard, The University of Yale, The University of Columbia, The University of Michigan.