

**NO.B.14012/1/2019-EDN
GOVERNMENT OF MIZORAM
SCHOOL EDUCATION DEPARTMENT
NEW SECRETARIAT BUILDING, MIZORAM NEW CAPITAL COMPLEX
KHATLA, AIZAWL, MIZORAM - 796001**

Dated Aizawl, the 19th January, 2021

To

The State Project Director,
Samagra Shiksha Abhiyan,
Mizoram, Aizawl.

Subject: Approval of MISEMS Financial Regulation 2020.

Sir,

With reference to the above subject, I am directed to convey herewith approval of MISEMS Financial Regulation 2020 for implementing Samagra Shiksha Abhiyan duly vetted by Finance Department vide I.D.No.FIN(E)341/2020 dt.9.12.2020.

Yours faithfully,



Umit / 19/1/21
(LALRINPUII HNAME)
Under Secretary to the Govt. of Mizoram
School Education Department

THE MIZORAM SCHOOL EDUCATION MISSION SOCIETY FINANCIAL REGULATION, 2020

Preamble:

In exercise of the powers conferred under Regulation 19 of the Mizoram School Education Mission Society Regulation, 2019 and in consonant with Manual on Financial Management and Procurement, the Executive Committee of Mizoram School Education Mission Society, with the approval of Govt. of Mizoram, is pleased to make the following regulations regulating the important financial aspects of the Mizoram School Education Mission Society (referred to as the Mission for brevity's sake hereinafter) including the formulation of the budget, delegation of financial powers, investment of funds, maintenance of accounts and audit, traveling allowance and daily allowance etc. and such other matters as may be undertaken for the proper administration of the affairs of the Mission and for furtherance of the main purpose of establishment of the mission - the vision, aim and objectives of the Samagra Shiksha Scheme in the state in the manner hereafter appearing namely :

CHAPTER – I

1.1 Short title, Commencement and application:

- 1.1.1 These regulations may be called the Mizoram School Education Mission Society Financial Regulation, 2020 (FR 2020).
- 1.1.2 They shall come into force from the date of approval by the Executive Committee.
- 1.1.3 They shall apply to all the financial matters of the Mission.

1.2 Definitions: In these regulations, unless there is anything repugnant in the subject of the context:

- 1.2.1 “Drawing and Disbursing Officer” means the SPD or any other officers at the state level nominated by the appropriate authority in respect of the disbursements at the State level, the DPCs in respect of the disbursements at the district level, BRCCs in respect of the block level, CRCC’s at the cluster level, Chairman of SMDC/SMC at the school level.
- 1.2.2 “District Plans” means compilation of school development plan at the district level including activity to be undertaken at the district, block and cluster levels in the form of the Annual Work Plan & Budget (AWP&B) of the Mission approved by Government of India to be undertaken by the Mission at the appropriate levels.
- 1.2.3 “Executing Agency” means agency as may be entrusted by the Executive Committee for executing any mission or construction work approved by the Mission.
- 1.2.4 “Financial Year” means the year beginning from the 1st of April of a year and ending on the 31st March of the next year.
- 1.2.5 “Grantee” means any educational institution or any teachers’ organization or any voluntary agency like club, or any women organization or individual committee in receipt of any financial assistance by way of grants from the Mission for executing any specific Mission or program.
- 1.2.6 “Head of Office” means the SPD at the State level and the DPC at the District level.
- 1.2.7 “Mission’s Fund” means the fund of the Mission as referred to in Regulation 27 of the Mizoram School Education Mission Society Regulation, 2019 and in Chapter II.1 of this regulation.



- 1.2.8 “Personal Claim” means the claim of any authority, officers, employee or staff of the Mission in respect of pay and allowance or traveling allowances, daily allowance or honorarium etc.
- 1.2.9 “State Level Purchase Committee” means a committee constituted by the Executive Committee of the state.
- 1.2.10 “District Level Purchase Committee” means a committee constituted by the District Education Committee of the district.
- 1.2.11 “Block Level Purchase Committee” means a committee constituted by the Block Education Committee of the block.
- 1.2.12 “State Component Plan” means compilation of all plan given in Sl. No. 2 (b) of this chapter including state level activity plan of the Mission made at the beginning of the year in respect of the works of Mission to be undertaken by the Mission at the appropriate levels.
- 1.2.13 “Unit” means an individual unit of budget head.
- 1.3** The term and expressions used but not defined in the regulation, shall have the same meaning as have been respectively assigned to them in the regulation or the Mizoram School Education Mission Society Regulation 2019 as the case may be.



CHAPTER-II

FINANCE OF THE MISSION

2.1 Mission Fund:

- 2.1.1 The fund of the Mission shall be called the Mission fund and shall consist of the following namely.
 - 2.1.1.1 Funds received from the Central Govt.
 - 2.1.1.2 Funds received from the State Govt.
 - 2.1.1.3 Assistance from the other sources viz. NEC, DONER, World Bank, UNICEF etc.
 - 2.1.1.4 Income from the assets of the Mission.
 - 2.1.1.5 Grants, donations or assistance or any other receipts from NGOs, individual and corporate bodies.
 - 2.1.1.6 Bank interest accrued and any other income from other sources.
- 2.1.2 Save as otherwise provided in the regulations, the balances of the credit of the Mission or any amount of money of the Mission immediately before the constitution of the Mission fund shall be forthwith credited with the Mission Fund.
- 2.1.3 All money constituting the Mission Fund shall be credited to any nationalized bank or any other scheduled bank as may be decided by the Executive committee in an account styled as the 'Account of the Mission Fund'.
- 2.1.4 All money credited to the Mission or received by the Mission on any account shall be forthwith deposited to and be kept deposited on the said accounts of the Mission Fund till withdrawal thereof or any part in accordance with the procedure hereinafter contained.
- 2.1.5 No money from the account of the Mission Fund shall be withdrawn except for the purpose for which due sanction is obtained in accordance with the procedure hereinafter contained.
- 2.1.6 No money from the accounts of the Mission Fund shall be withdrawn unless it is required for immediate disbursement to the payee.

2.2 Expenditure and Payment of Money:

- 2.2.1 No officers or authority of the Mission Fund shall incur any expenditure on transfer of money from the Mission Fund unless such expenditure or transfer of money has been sanctioned by a general or special order of the authority competent thereof under the regulations.
- 2.2.2 No expenditure from the Mission Fund shall be made in excess of the limits specified for the purpose in the sanctioning order or the budget, as the case may be.
- 2.2.3 All payments from the Mission Fund shall be made by Account Payee Cheque or Print Payment Advance (PPA) under PFMS. However, the payments for the establishment charges and organization of training programmes like salaries, TA, DA etc. may be made through acquaintance rolls etc. after getting the required amount withdrawn from the Mission Fund by bearer cheque or under PPA under PFMS.
- 2.2.4 Every officer or authority incurring or authorizing or sanctioning any expenditure from the Mission Fund shall be guided by the actual financial propriety and shall exercise the same caution in respect of the expenditure which he would have, under the circumstances, exercised had the expenditure been from his own money and the occasion been for his own benefit.



- 2.2.5 The Mission Fund shall not be utilized for the benefit of any particular person or a particular section of people unless in accordance with a decree passed by a court of jurisdiction or in pursuance of a policy recognized or accepted by the Mission.

2.3 Sanctioning of Expenditure:

- 2.3.1 All sanction of expenditure shall indicate the details of the provisions under the relevant budget head. A sanction shall, unless specially mentioned by the authority passing the order, come into effect from the date of its issue.
- 2.3.2 No authority shall exercise his sanctioning power in respect of the expenditure in which he, either directly or indirectly has some interest.
- 2.3.3 The following shall be the general principles governing all expenditure to be incurred from the Mission Fund.
- 2.3.3.1 That there shall be adequate provision of fund authorized by a competent authority fixing the limits within which the expenditure shall be incurred.
- 2.3.3.2 That there shall be a proper sanction, either general or special, accorded by the competent authority therefore authorizing the particulars item of expenditure.
- 2.3.4 Each head of officer shall be responsible for enforcing the financial order and strict economy at every step and also for observance for all the relevant financial rules, regulations and discipline.
- 2.3.5 All bills presented for payment shall be examined in accordance with the relevant provisions of the rules and these regulations and disbursing officer shall if the claim is admissible and proper, the signature of the claimant is true, the bill is in order and the receipt is a legal acquaintance, make an order to pay the bill under his seal on the bill. The order shall specify the amount payable both in words and in figures.
- 2.3.6 No claim against the Mission, if not presented within the time limit as prescribed by the Mizoram School Education Mission Society Financial Regulation, 2020 shall be entertained unless a special sanction thereof is made by the Executive Committee.



CHAPTER - III

FORMULATION OF THE BUDGET

3.1 Budget Proposals and Framing of Budget Estimates:

- 3.1.1 Annual Work Plan and Budget will be prepared every year by following guidelines of the schemes and after assessment of the need of each individual district by the districts in a decentralized manner. Annual Works Plan will contain activity wise progress achievement and justification for shortfalls if any.
- 3.1.2 Officers at state and district levels of respective components will be responsible for preparation of the Annual Work Plan & Budget (AWP&B) of their respective component/functional area after consultation workshop/meetings at block, cluster, village and school levels. DPC will be responsible for scrutiny and compilation of the proposals of different functional areas and preparation of complete District Plan. DPC will also be responsible to incorporate in the Plan, the funds available and convergence efforts made and planned.
- 3.1.3 MIS Cell at state, district and block levels will be responsible for supply of data required for plan and all computer related works of the plan.
- 3.1.4 Officer at the state level dealing with Planning & Monitoring will be responsible for compilation and scrutiny of the proposals submitted by the district and SPO (for State component) as per the schemes norms. He will ensure that all the plan preparation activities are completed as per schedule.
- 3.1.5 The Vice Chairman EC/ Secretary of the state government who is in charge of School Education Department, after obtaining approval of the EC shall forward the AWP&B to the Central Government for approval.
- 3.1.6 In case of exceptional exigencies the SPD shall take mid-term corrective measures other than re-appropriation in the approved budget and submit the same to the EC for approval at the earliest opportunity.
- 3.1.7 The DPCs and Asst. Accounts Officer at the district level would ensure that the expenditure is incurred exactly as per approved budget. For this purpose Fund Allotment Register (computerized or manual) would be maintained at the district level.
- 3.1.8 The progressive record of sanction issued and expenditure incurred including (advances) will be maintained against each payment and activity to ensure that the budget allocation is not exceeded. In case of requirements of re-appropriation of funds, para 4.33 of Manual on Financial Management and Procurement shall be strictly followed.
- 3.1.9 While releasing payments, the state and district mission offices have to ensure that payments are not made out of turn and an exigency of receipt of bills is maintained in a Bill Register, which should form a basis of release of payments.



CHAPTER - IV

DELEGATION OF POWERS AND RESPONSIBILITIES

4.1 Executive Committee:

- 4.1.1 The Executive Committee shall decide the extent of the powers to be delegated to the related authorities or officials and unless authorized by the Executive Committee and in the matters where there is no detailed rule and procedures shall be followed.
- 4.1.2 Subject to the approval of the Executive Committee and also the budget provision, the Chairman shall exercise full financial powers in relation to the affairs of the Mission.

4.2 Financial powers of the SPDs/DPCs:

- 4.2.1 The financial power to be exercised by the SPD and District Project Coordinator and other officers are shown in Chapter – V of this regulation.

4.3 Duties and responsibilities of SPD:

- 4.3.1 SPD being the overall executive of the Mission shall be responsible for proper financial administration & activities of the Mission and shall exercise the financial power as indicated in Chapter-V as modified from time to time by the EC.
- 4.3.2 SPD shall have the power to delegate his financial powers to Addl. SPD or any other officer with the approval of Chairman, EC.
- 4.3.3 He shall ensure proper arrangement for safe custody and security of cash balances, stores and other properties of the Mission and further ensure that reports, return accounts are prepared and submitted properly, correctly and promptly.
- 4.3.4 He shall formulate annual plan, implement and monitor and submit periodical, performance reports as when required by the Chairman EC, State Govt. and as the case may be.
- 4.3.5 He shall exercise all financial powers as assigned by the EC.
- 4.3.6 He shall open joint signatory savings bank account established by the State Implementing Society in any nationalized or scheduled bank and ensure that all funds received from Govt. of India, State Govt. and other sources are maintained in the joint signatory savings bank account and exercise cheque withdrawal authority under joint signature. The joint signatories shall be decided by the Chairman EC.

4.4 Duties and responsibilities of District Project Coordinator (DPC):

- 4.4.1 DPC being the overall executive of the Mission at the district level shall be responsible for proper financial administration & activities of the Mission at the district level and shall exercise the financial power as indicated in Chapter-V as modified from time to time by the EC.
- 4.4.2 DPC shall have the power to delegate his financial powers to any other officer with the approval of Chairman, DEC.
- 4.4.3 He shall ensure proper arrangement for safe custody and security of cash balances, stores and other properties of the Mission at the district level and further ensure that reports, return accounts are prepared and submitted properly, correctly and promptly.
- 4.4.4 He shall formulate annual plan, implement and monitor and submit periodical, performance reports at the district level as when required by the Chairman DEC, SPO and as the case may be.
- 4.4.5 He shall exercise all financial powers as assigned by the EC.



- 4.4.6 He shall open joint signatory savings bank account established by the District Implementing Unit in any nationalized or scheduled bank and ensure that all funds received from the SPO and other sources are maintained in the joint signatory savings bank account and exercise cheque withdrawal authority under joint signature. The joint signatories shall be decided by the Chairman DEC.

4.5 Duties and responsibilities of Additional State Project Director (ASPD):

- 4.5.1 Additional SPD shall assist the SPD in all matters in the discharge of the duties and responsibilities including financial matters.
- 4.5.2 He shall officiate as SPD in-charge during absence of SPD from headquarters, if so authorized by the SPD.

4.6 Duties of Finance & Accounts Officer (Dy. SPD Accounts):

- 4.6.1 To assist the SPD in the discharge of his financial responsibilities.
- 4.6.2 To maintain properly the accounts of the transaction correctly and in the form prescribed under the rules and orders.
- 4.6.3 To formulate proposals for expenditure consistent with the programs adopted.
- 4.6.4 To maintain financial regularity of transaction with the programs adopted.
- 4.6.5 To maintain properly stores accounts.
- 4.6.6 To prepare periodical returns on income & expenditure relating to transactions of the period.
- 4.6.7 To supervise the day-to-day works of the budget & accounts section in the office of the SPD.
- 4.6.8 To compile correct accounts and statistics.
- 4.6.9 To examine personal claims of the employee and give necessary advice.
- 4.6.10 To look into the realization of Mission dues and loans.
- 4.6.11 To impart training to Districts level staff for maintenance of accounts and computation thereof. He will inspect district level accounts periodically and suggest actions and call for information from any authority as may be required for preparation and sanction of annual accounts & processing of audit objection.
- 4.6.12 To assist SPD by making arrangement of conducting regular and periodical checking of accounts of State Office, along with District and Block Units (annually or six monthly) and submit report of irregularities observed by Audit for taking remedial measures.
- 4.6.13 For persuasion of proper compliance of audit observation by the subordinate authority along with submission of action taken report.
- 4.6.14 To assist SPD in presenting the annual Audit Observation of Chartered Accountant as per provision of act to the E.C of the mission and also with action taken report for onward transmission to State Govt. & Central Govt.
- 4.6.15 To compile AG's in respect report, CAG's draft report with preparation of replies with action taken notes.
- 4.6.16 To advice SPD on any other financial matters.
- 4.6.17 To pursue and finalize the adjustment of outstanding advances paid to individuals, institutions and other subordinate authorities.
- 4.6.18 To conduct/arrangement for special audit of Accounts of Subordinate Offices as and when required by Mission.
- 4.6.19 To pursue release of State Matching Share.
- 4.6.20 To deal with all financial matters in the Project Monitoring System (PMS).



4.6.21 To implement Public Finance Monitoring System (PFMS) and computerization of accounting records.

4.6.22 He will also do other duties as assigned by the SPD from time to time.

4.7 Deputy State Project Director/ Deputy District Project Coordinator:

Duties, Responsibilities and Tasks:

- 4.7.1 To guide, monitor and supervise Programme Officers and District Planning team in the preparation of Annual plan in their own areas of assigned interventions/activities.
- 4.7.2 To guide, monitor and supervise Programme Officers in administrative works and implementation of the project in their own areas of assigned interventions/activities.
- 4.7.3 To ensure the reliability, relevancy and applicability of Programme of Action (POA) prepared by the Programme Officer in their own areas of assigned intervention/activities.
- 4.7.4 To ensure every subordinate employee is performing his/her assigned work satisfactorily and no work remains pending for a period of more than a week.
- 4.7.5 Periodic inspection of the work of Programme Officers and checking of Monthly/Quarterly/Half yearly/Monthly reports collected from subordinate offices.
- 4.7.6 To administer and monitor the Duties, Responsibilities and Monthly Performance of BRCs, CRCs, SMDCs and Teachers.
- 4.7.7 To ensure if activities undertaken areas per approval of the PAB while implementation of the scheme.
- 4.7.8 To give a clear instructions in the preparation of the Annual Reports of the project to Programme Officers.
- 4.7.9 To guide, monitor and supervise his/her subordinates on reply of questions from - Parliament/Assembly/Joint Review Mission/and inspection from monitoring institutions including all kinds of audit queries.
- 4.7.10 To review the outcome of the Programme of Action(POA) on a half yearly basis. Defect, if any, found in the 1st half yearly review should be taken into account while preparation of the 2nd half yearly POA for better implementation of the project.
- 4.7.11 To assist preparation of Agenda notes for Governing Body, EC meetings in their own areas of assigned intervention/ activities and to pursue such meeting resolution and necessary action accordingly.
- 4.7.12 To administer all reports other than financial matters to be submitted to the centre.
- 4.7.13 To undertake compulsory random visit/ inspection of at least 10 implementing units at the spot on an annual basis.
- 4.7.14 Any other duties as assigned by the State Project Director from time to time.



4.8 Superintendent (State)/ Head Assistant (District):

Common Duties, Responsibilities and Tasks:

4.8.1 General Duties –

4.8.1.1 The Superintendent should do –

- 4.8.1.1 Distribution of work among the establishment staff as evenly as possible;
- 4.8.1.2 Training, helping and advising the staff;
- 4.8.1.3 Maintenance of a list of residential addresses of the Staff;
- 4.8.1.4 Arrangement of Group D;
- 4.8.1.5 Recording, indexing file and archive of closed files.

4.8.1.6 Supervision of day to day work and to ensure that establishment staff are performing his/her assigned work satisfactorily and no work remains outstanding.

4.8.1.7 Files are numbered properly and pending files due to unavoidable circumstances, if any, are properly identified and maintained.

4.8.1.8 Maintain register on Parliament/Assembly questions, RTI, Joint Review Meeting and reply thereof.

4.8.1.9 Maintenance of register for all judicial petitions, cases/writs, especially contempt cases and ensuring timely submission of affidavit/counter affidavit and rejoinders.

4.8.2 Responsibilities relating to Dak–

4.8.2.1 to go through the receipts;

4.8.2.2 to submit receipts which should be seen by the Branch Officer or higher officers at the dak stage;

4.8.2.3 to keep a watch on any hold-up in the movement of dak; and

4.8.2.4 to scrutinize the section diary once a week to know that it is being properly maintained.

4.8.3 Responsibilities relating to issue of draft –

4.8.3.1 to see that all corrections have been made in the draft before it is marked for issue;

4.8.3.2 to indicate whether a clean copy of the draft is necessary;

4.8.3.3 to indicate the number of spare copies required;

4.8.3.4 to check whether all enclosures are attached;

4.8.3.5 to indicate priority marking;

4.8.3.6 to indicate mode of dispatch;

4.8.3.7 Responsibility of efficient and expeditious disposal of work and checks on delays;

4.8.3.8 To keep a note of important receipts with a view to watching the progress of action;

4.8.3.9 To ensure timely submission of arrear and other returns;

4.8.3.10 To undertake inspection of staff tables to ensure that no paper of file has been overlooked;

4.8.3.11 To ensure that cases are not held up at any stage;

4.8.3.12 To go through the list of periodical returns every week and take suitable action on items requiring attention during next week.

4.8.4 Independent disposal of cases –

He should take independently action of the following types –

4.8.4.1 Issuing reminders;

4.8.4.2 Obtaining or supplying factual information of a non-classified nature;

4.8.4.3 To approve the recording of files and their classification;

4.8.4.4 To review the recorded file before destruction;

4.8.4.5 To order and supervise periodic weeding of unwanted spare copies;

4.8.4.6 Ensuring proper maintenance of registers required to be maintained in the section;



- 4.8.4.7 Ensuring proper maintenance of reference books, Office Orders etc. and keep them up-to-date;
- 4.8.4.8 Ensuring neatness and tidiness in the office;
- 4.8.4.9 Dealing with important and complicated cases himself;
- 4.8.4.10 Ensuring strict compliance with Departmental Security Instructions.
- 4.8.4.11 Any other action which a Superintendent/HA is authorized to take independently.

4.9 Programme Officer (State)/Asst. Programme Officer (District):

Common Duties, Responsibilities and Tasks:

- 4.9.1 Maintains workflow by studying methods; implementing cost reductions; developing reporting procedures.
- 4.9.2 Maintains continuity of work operations by documenting and communicating needed actions to management; discovering irregularities; determining continuing needs.
- 4.9.3 Preparation and compilation of AWP&B in their own assigned intervention/ activities at the district and state level.
- 4.9.4 Prepare and implement Action Plan as per approval of the PAB.
- 4.9.5 To submit, compile and summarize data, activities, achievement and utilisation of fund from monthly report of subordinate implementing units and also the dichotomy of the utilisation of funds in urban and rural areas.
- 4.9.6 To identify weaknesses in implementation of their own areas of intervention and accordingly suggest for improvement at least on a quarterly basis.
- 4.9.7 Maintain records of activities including fund (received, release, expenditure, balance in the subordinate offices) of their own assigned intervention, in the register (hard copy) and in the computer (soft copy).
- 4.9.8 Proper documentation of activities undertaken.
- 4.9.9 To undertake randomly selected site visit of at least 20 implementing units on an annual basis and submit visit/Inspection report with suggestions for future improvement. Vicarious practice should be avoided.
- 4.9.10 Follow up action on the Report of Comptroller and Auditor General/Public Accounts Committee/Joint Review Meeting/Statutory Audit/Internal Audit/IPAI Audit etc.
- 4.9.11 Uploading of progress and achievement in the central portal such as PMS, Shagun etc.
- 4.9.12 Computerization of accounts, filing of financial reports in the central portal such as PMS, Shagun and maintenance of flow of funds in the PFMS for accounts personnel.



4.10 Project Assistant (State)/ Project Assistant (District):

Duties, Responsibilities and Tasks:

Project Assistant will be responsible for handling of clerical tasks in the office, as well as managing files, updating paperwork and other documents, and performing other general office clerk duties and errands.

He/She works under the order and supervision of the Superintendent/ Head Assistant and is responsible for the work entrusted to him. Where the line of action on a case is clear or the Branch Officer or higher officers have given clear instructions, he should put up a draft without much noting.

In other cases he will put up a note keeping in view the following points:

- 4.10.1 To maintain all files and correspondence records and carry out all clerical duties.

- 4.10.2 Handle organizational and clerical support tasks. This may include organizing files, scheduling appointments, writing copy, proofreading, receiving guests and more, depending on the office and its needs.
- 4.10.3 To see whether all facts open to check have been correctly stated; to point out any mistakes or incorrect statement of the facts; to draw attention, where necessary, to precedents or Rules and Regulations on the subject; to put up the Guard file, if necessary, and supply other relevant facts and figures;
- 4.10.4 To bring out clearly the question under consideration and suggest a course of action wherever possible.
- 4.10.5 They have to assist the Officers in connection with the above mentioned work and also to do the work assigned to them by the Officers.
- 4.10.6 Keeping and maintaining updated data of his/ her concerned works.
- 4.10.7 Maintaining the confidentiality and secrecy of confidential and secret papers entrusted to him/ her.
- 4.10.8 Other communications with subordinate offices, greeting clients and visitors.
- 4.10.9 Carrying out the corrections to the officer's reference books and making fair copies of draft demi-official letters to be signed by the Officer his/ her dealing with.

4.11 Personal Assistant (PA):

Duties, Responsibilities and Tasks:

He/She will keep the officer free from routine nature of work by mailing correspondence, filing papers, making appointments, arranging meeting and collecting information so as to give the officer more time to devote himself to the work in which he has specialized. The Personal Assistant will maintain the confidentiality and secrecy of confidential and secret papers entrusted to him. He/she will exercise his/her skill in human relations and be cordial with the persons who come in contact with his/her Officer (his/her dealing with) officially or who are helpful to his/her Officer (his/her dealing with) or who have dealings with the Officer (his/her dealing with) as professional persons. Some of the more specific functions are enumerated below:-

- 4.11.1 Maintaining File Movement Register.
- 4.11.2 Keeping and maintaining tour report/notes of the Officer his/her dealing with.
- 4.11.3 Maintaining and dealing of Officer's (his/her dealing with) personal file.
- 4.11.4 Maintaining of Leave application and other personal matters of the Officer his/her dealing with.
- 4.11.5 Maintaining of Earned/Medical leaves account.
- 4.11.6 Maintaining Preparation of Pay Bills for the Officer his/her dealing with.
- 4.11.7 Maintaining of Officer's Travelling Allowances of the Officer his/her dealing with.
- 4.11.8 Maintaining of Scrutiny and submission of other claims viz. T.A. Medical reimbursement, withdrawal/advance from GPF, LTC claims etc of the Officer his/her dealing with.
- 4.11.9 Handling of incoming phone calls and other communications, greeting clients and visitors. Screening the telephone calls and the visitors in a tactful manner. Recording information as needed.
- 4.11.10 Fixing up of appointments and if necessary cancelling them;
- 4.11.11 Keeping an accurate list of engagements, meetings etc. and reminding the officer sufficiently in advance for keeping them up;



- 4.11.12 Maintaining, in proper order, the papers required to be retained by the the Officer (his/her dealing with);
- 4.11.13 Keeping a note of the movement of files, seen by the the Officer (his/her dealing with), if necessary;
- 4.11.14 To carry out all tasks allotted by the Officer (his/her dealing with) and Administrative In charge.
- 4.11.15 Aiding with client reception as needed.
- 4.11.16 Experience as a virtual assistant of the Officer his/her dealing with.

4.12 Receptionist:

Duties, Responsibilities and Tasks:

- 4.12.1 Ordinarily entrusted with work of routine nature, for example – registration of Dak, maintenance of Section Diary, File Register, Dak& File Movement Register, Indexing and Recording, typing, comparing, dispatch, preparation of arrears and other statements, supervision of correction of reference books and submission of routine and simple drafts etc.
- 4.12.2 Handling incoming phone calls and other communications, greeting clients and visitors.
- 4.12.3 Assistance related to Reports/Returns/Estimates.
- 4.12.4 Data Entry and Respective Correspondence work.
- 4.12.5 Diary and Dispatch.
- 4.12.6 Any other work assigned by the superior authority.



CHAPTER –V

DELEGATION OF FINANCIAL POWERS

5.1 Withdrawal of Fund:

- 5.1.1 **State Level:** Any amount of Fund shall be withdrawn by cheque jointly signed by any officers who are decided by the Chairman EC as signatories or PPA under PFMS as authorized by the Chairman EC as digital signatories. In like manner, all funds for District shall be transferred by e-transfer duly authorized by the same authorities.
- 5.1.2 **District Level:** Fund available against specific programmes as per approved AWP&B at district level shall be withdrawn by cheque jointly signed by any officers who are decided by the Chairman DEC as signatories or PPA under PFMS as authorized by the Chairman DEC as digital signatories. All funds for Block Level, Cluster Level, Village Level and School Level activities shall be transferred to concerned account preferably through e-transfer if the system is available, if not, by A/C payee cheque jointly signed by the same authorities.
- 5.1.3 **Block Level:** Fund available against specific programmes as per approved AWP&B at block level can be withdrawn and utilized with the joint signature of Chairman (SDEO) and BRC Coordinator or PPA under PFMS. However, prior approval of the DPC should be obtained for specific programmes.
- 5.1.4 **Cluster Level:** Fund available against specific programmes as per approved AWP&B at cluster level can be withdrawn and utilized with the joint signature of the Circle Education Officer or Cluster Resource Centre Coordinator or PPA under PFMS. However, prior approval of the BRC Coordinator should be obtained for specific programmes.
- 5.1.5 **Village Level:** Fund available against specific programmes as per approved AWP&B at village level can be withdrawn and utilized with the joint signature of Chairman and Member Secretary of VEC or PPA under PFMS.
- 5.1.6 **School level:** Fund available against specific programmes as per approved AWP&B at school level can be withdrawn and utilized with the joint signature of Chairman and Member Secretary of SMC/SMDC or PPA under PFMS.



5.1.7 **Financial Powers of Different Authorities:**

Sl No	Nature of Expenditure	Power of SPD	Power of DPC
1	Electricity & Water	Full power	Full power
2	Furniture & Fixture including Air Conditioner, Fan, etc.	Full power subject to budget provision following the procurement procedure of MFMP	Full power subject to budget provision following the procurement procedure of MFMP
3	Legal Charges	Full power	Nil
4	Motor Vehicle Repairing	Full power up to Rs. 50,000/- per vehicle per bill and beyond that limit with the approval of Chairman/Vice Chairman EC	Full power upto Rs. 30,000/- per vehicle per bill and beyond that limit with the approval of Chairman DEC

Sl No	Nature of Expenditure	Power of SPD	Power of DPC
5	Taxes, Rates, Post, Telegraph	Full power	Full power subject to budget provision
6	Hiring of office accommodation on rent	Full power with the approval of Chairman/V. Chairman EC	Full power with the approval of Chairman DEC
7	Office Stationery	Full power up to Rs. 50,000/- per bill and beyond that limit with the approval of SLPC by following the procurement procedure of MFMP	Full power upto Rs. 30,000/- per bill and beyond that with the approval of DLPC by following the procurement procedure of MFMP
8	Office Equipment including Typewriter, Intercom equipment, Calculator, Photocopier, Fax etc.	Full power up to Rs. 50,000/- and beyond that limit with the approval of SLPC by following the procurement procedure of MFMP	Full power upto Rs. 30,000/- and beyond that with the approval of DLPC by following the procurement procedure of MFMP
9	Repairing and maintenance of office equipment	Full power	Full power with the approval of Chairman DEC
10	Advertisement	Full power subject to budget provision	Full power subject to budget provision
11	Conveyance/Hire charge	Full power	Full power with the approval of Chairman DEC
12	Engagement of Data Entry Operators and Officiating Teachers against Leave, Deputation and Training vacancies.	Full power	Full power with the approval of Chairman DEC
13	Engagement of Consultants against consultancy month provisions at state and district level.	Full power, if the total financial involvement exceeds Rs. 1 lakh for six months approval of Chairman/Vice Chairman EC will be obtained.	Nil
14	Sanction of Plan & Estimates, Tenders including administrative approval.	Full power	Nil
15	Advance to Contractor	As per terms and agreement executed.	As per terms and agreement executed.
16	Payment of earnest money/security deposit	Full power as per contract provision	Full power as per provision. Release of security deposit with the approval of DEC
17	Payment of pay & allowances of staff, TA/DA of officials & non officials & non officials members of the Mission	Full power. The TADA as per rules of the Mission.	Full powers. The TA/DA as per rules of the Mission.
18	Festival Advance to staff, advance on transfer.	Full power	Full power
19	Advance to officials on tours on official duty outside the state	Full power	Full power
20	Honorarium/fee to outside experts/persons/specialists	Full power as per FR norms beyond this with the approval of Chairman/Vice Chairman, EC	As per FR norms



Sl No	Nature of Expenditure	Power of SPD	Power of DPC
21	Hiring of services & facilities of outside agencies for activities of the Mission.	Full power subject to budget provision	Full power with approval of SPD
22	Impress Amount	Rs. 2,00,000/- per annum could be kept for meeting petty cash expenses/unforeseen expenditure	Rs. 1,00,000/- per annum could be kept for meeting petty cash expenses/unforeseen expenditure
23	Write off the value of unserviceable vehicle, Machinery & Equipment & other store materials	Full power with the approval of State Level Purchase Committee (SLPC).	Full power with the approval of District Level Purchase Committee (DLPC).
24	Sanction of plan schemes	Full Power to issue approvals/sanctions for plan schemes that form a part of the approved AWP&B.	Full Power to issue sanctions for plan schemes that form a part of the approved AWP&B.
27	Making of documentary film	Full power subject to budget provision following procedure of MFMP	Full power subject to budget provision following procedure of MFMP with the approval of Chairman DEC
28	Media Materials & Equipment	Full power up to Rs. 50,000/- per bill and beyond that limit with the approval of SLPC by following the procurement procedure of MFMP	Full power upto Rs. 30,000/- per bill and beyond that with the approval of DLPC by following the procurement procedure of MFMP
	Organization of seminar, meeting, workshop, conference etc.	Full power subject to the availability of fund under approved AWP&B	Full power subject to the availability of fund under approved AWP&B as per expenditure norms of FR
30	Various trainings	Full power subject to the availability of fund under approved AWP&B	Full power subject to the availability of fund under approved AWP&B as per expenditure norms of FR
31	Purchase of Books, Journals etc.	Full power up to Rs. 50,000/- and beyond that limit with the approval of SLPC by following the procurement procedure of MFMP	Full power upto Rs. 30,000/- and beyond that with the approval of DLPC by following the procurement procedure of MFMP
32	Purchase of stationery and materials for training programmes and workshops	Full power up to Rs. 50,000/- and beyond that limit with the approval of SLPC by following the procurement procedure of MFMP	Full power upto Rs. 30,000/- and beyond that with the approval of DLPC by following the procurement procedure of MFMP
33	Purchase of stationery and materials of office work	Full power up to Rs. 50,000/- and beyond that limit with the approval of SLPC by following the procurement procedure of MFMP	Full power upto Rs. 30,000/- and beyond that with the approval of DLPC by following the procurement procedure of MFMP

Sl No	Nature of Expenditure	Power of SPD	Power of DPC
34	Hiring accommodation in Hotels, Govt. owned rooms and Houses etc. for conduct of programmes.	Full power	Full power as per FR
35	Insurance for building, equipment, vehicles.	Full power	Full power
36	Printing, publicity designing publications	Full power subject to budget provision	Full power subject to budget provision
37	Crockery, Cutlery, POL charge	Full power subject to budget provision	Full power subject to budget provision
38	Telephone charges, Installation of equipments	Full power subject to budget provision	Full power subject to budget provision
39	MIS-Hardware, Software	Full power subject to budget provision	Full power subject to budget provision
40	Computer consumable	Full power subject to budget provision	Full power subject to budget provision
41	Construction activities at state level	Full power with the approval of Chairman/Vice Chairman, EC	Full power with the approval of Chairman DEC
42	Other Construction activities	Full power subject to contract provisions.	Full Power of sanction for all buildings subject to availability of funds.
43	Annual School Grant	Nil	Full power subject to guidelines stipulated by State Project Office.
44	Cancellation of contract	Full power subject to contract provisions.	Full power subject to contract provisions for persons for whom DPC is the controlling authority.
45	Re-appropriation of Fund	Full power with the approval of EC only against intervention or activity permissible as per MFMP.	Re-appropriation proposal to be sent to State Office in prescribed form only against intervention or activity permissible as per MFMP



5.1.8 Financial Powers of BRCC/CRC Coordinators and SMC/SMDC Chairman:

5.1.8.1 BRC, CRC Coordinators and SMC/SMDC Chairman:

Head of Expenditure	Extent of power
Salary	Full Power
Office Expenses	Full Power subject to availability of fund
Furniture & Equipment	Full Power subject to availability of fund by following procurement procedure of MFMP
Training Programmes/Meetings	Full Power as per expenditure norms of Mizoram School Education Mission Society FR
TLM for BRC	As per approved budget & expenditure norms
Funds available at sub district level	As per approved programme

5.1.8.2 CRC Coordinator:

Head of Expenditure	Extent of power
Office Expenses/contingencies for CRC	Full Power
Training Programmes/Meetings at CRC level	Full Power as per expenditure norms of FR
TLM for CRC	As per approved budget & expenditure norms

5.1.8.3 SMC Chairman:

Head of Expenditure	Extent of power
Annual School Grant	Full Power with approval of SMC following procurement procedure of MFMP
Construction	Full Power as per instruction of higher authority within a unit cost below Rs. 30 lakhs
TLE	Full power as per instruction of higher authority
School Uniform	Full power as per instruction of higher authority



CHAPTER-VI

PROCUREMENT RULES AND REGULATIONS

6.1 Procurement Procedure:

6.1.1 Proper system of procurement is vital for effective implementation of Samagra Shiksha programme. The scheme entails procurement of text books, TLE, TLM, furniture, school equipment, materials required for teachers training, office equipment, computers and their accessories, improvement of school facilities, construction of school buildings, additional classrooms, toilets, drinking water facilities, boundary walls, separation walls, electrification, construction of SCERT/DIETs/BRC/CRC, maintenance and repair of school buildings, hiring of experts for specific tasks etc.

6.1.2 Levels of procurements: Procurement shall be done in a decentralized manner to ensure context specific needs. However, in exceptional cases due to exigencies or otherwise, centralized procurement may be permissible with the approval of EC. Purchase must be made to the best advantage of the programme after comparison of competitive prices.

6.1.2.1 School/Community/Village Level:**6.1.2.1.1 UNIFORMS**

6.1.2.1.2 All civil works, Hostels in Government upper primary schools/secondary schools/higher secondary schools and KGBV/girls hostel buildings.

6.1.2.1.3 Furniture to Government upper primary schools/secondary schools/higher secondary schools. Procurement of furniture to be done by SMC/SDMC equivalent bodies for rural/urban areas.

6.1.2.1.4 Teaching Learning Material from the teacher's grant.

6.1.2.1.5 School equipment and other items for the improvement of schools from the school grant.

6.1.2.1.6 Maintenance of school buildings from the maintenance grant.

6.1.2.1.7 Repair of school buildings from the repair grant.

6.1.2.1.8 Materials required for research and evaluation from the REMS grant.

6.1.2.1.9 Additional teaching learning materials and other items required under Learning Enhancement Programme (LEP).

6.1.2.1.10 Items required for KGBV/girls hostel and BITEs.

6.1.2.1.11 Laboratory equipments.

6.1.2.2 CRC/BRC Level: At CRC/BRC levels, the following items shall be procured.

6.1.2.2.1 Furniture/equipment/computer etc. from the furniture grant of BRC and CRC.

6.1.2.2.2 Office contingencies from the contingencies grant of BRC and CRC.

6.1.2.2.3 Teaching Learning Material from the TLM grant of BRC and CRC. This grant may also be used for procurement of library books for BRCs and CRCs.

6.1.2.2.4 Teacher Training and other workshops from the teacher training grant.

6.1.2.2.5 Community Training for community leader.

6.1.2.2.6 Civil works for construction of BRC/CRC.



- 6.1.2.2.7 Printing work
- 6.1.2.2.8 Materials required for research and evaluation from the REMS grant.

6.1.2.3 District level: Procurement for the following items shall be undertaken.

- 6.1.2.3.1 Office equipment for DPO.
- 6.1.2.3.2 Office furniture for DPO.
- 6.1.2.3.3 Textbooks/other books/supplementary materials for elementary schools.
- 6.1.2.3.4 Computers and IT related equipment and accessories.
- 6.1.2.3.5 Set up of laboratory and procurement of laboratory equipment (Science Laboratory).
- 6.1.2.3.6 Aids and appliances and other requirements for disabled children.
- 6.1.2.3.7 Office contingencies.
- 6.1.2.3.8 Hiring of vehicles.
- 6.1.2.3.9 Maintenance of equipment and vehicles.
- 6.1.2.3.10 District level training and workshops.
- 6.1.2.3.11 Printing work and stationary.
- 6.1.2.3.12 Materials required for research and evaluation from REMS grant.
- 6.1.2.3.13 Pre-primary/nursery Kits.
- 6.1.2.3.14 Educational Kits for girls under innovative activities.
- 6.1.2.3.15 Additional teaching learning materials including for activities PBBB and remedial teaching and other items required under Learning Enhancement Programme (LEP).
- 6.1.2.3.16 Civil works construction of hostel in existing Government upper primary schools, secondary and higher Secondary Schools and KGBV/Girls Hostel buildings.
- 6.1.2.3.17 Civil works and procurement of equipment etc. Establishment of DIET along with upgrading of equipment.

6.1.2.4 State Level: At the State level, the following items shall be procured:

- 6.1.2.4.1 Textbooks upto elementary schools.
- 6.1.2.4.2 Computers and IT related equipment and accessories.
- 6.1.2.4.3 Set up of laboratory and procurement of laboratory equipment (Science Laboratory).
- 6.1.2.4.4 Office equipment for SPO.
- 6.1.2.4.5 Office furniture for SPO.
- 6.1.2.4.6 Equipment for distance education from the management cost.
- 6.1.2.4.7 Aids and appliances and other requirements for disabled children.
- 6.1.2.4.8 Office contingencies.
- 6.1.2.4.9 Hiring of vehicles.
- 6.1.2.4.10 Maintenance of equipment and vehicles.
- 6.1.2.4.11 State level training and workshops.
- 6.1.2.4.12 Printing work.
- 6.1.2.4.13 Engagement of consultancy firms (service contract).
- 6.1.2.4.14 Engagement of Auditors for external and internal audit.
- 6.1.2.4.15 Engagement of experts/resource persons.
- 6.1.2.4.16 Engagement of NGOs.



- 6.1.2.4.17 Materials required for research and evaluation from REMS grant.
- 6.1.2.4.18 Additional teaching learning materials including for activities PBBB and remedial teaching and other items required under Learning Enhancement Programme (LEP).
- 6.1.2.4.19 Procurement of Civil Works through PWD or by specialized civil works executing agencies. The civil works will be procured using the Standard Bidding Documents works following e-procurement platform and national competitive bidding (open tender) procedures as the case may be.
- 6.1.2.4.20 Teacher Education Institutions, Civil works and procurement of equipment etc.
 - 6.1.2.4.20.1 Establishment of DIET along with upgrading of equipment.
 - 6.1.2.4.20.2 Strengthening and upgrading their infrastructure in accordance with the infrastructure norms of CTEs.
 - 6.1.2.4.20.3 Upgrading the infrastructure of the existing secondary teacher education institution.
 - 6.1.2.4.20.4 Strengthening and upgrading their infrastructure in accordance with the infrastructure norms of IASEs.
 - 6.1.2.4.20.5 Strengthening of physical infrastructure (civil works, hostel facilities, repairs and renovations, etc) of the existing SCERT and equipment for upgradation.
 - 6.1.2.4.20.6 Establishment of Special Cells/Laboratories for Science, Mathematics, Social Studies, Educational Technology/Computer and Language/English education.
 - 6.1.2.4.20.7 Undertaking specific projects for academic activities.
 - 6.1.2.4.20.8 BIT hostel and equipments.
 - 6.1.2.4.20.9 ICT Aided Learning/integrating ICTs into subject teaching/learning for hardware support and modules.



Procurement shall be done as per relevant provisions of Mizoram School Education Mission Society FR, 2020 and as per Manual on Financial Management and Procurement under Samagra Shiksha.

6.2 Methods of Procurement: Procurement method as given in the Manual on Financial Management and Procurement of Samagra Shiksha should be followed.

6.3 Purchase of Stores: Subject to specific budget provision and subject to the observance of the norms and scales and general and specific order directions, terms and conditions or stipulations as may be issued or prescribed by the Executive Committee or the Finance Committee, if there is any or other relevant authorities, stores for the Mission shall be purchased and received in accordance with the procedure hereinafter containing.

6.4 There shall be Purchase Committees as given below for obtaining approval for the purchase/procurement of materials and services:-

State Level Purchase Committee:

Vice Chairman of EC (Secretary, School Education)	Chairman
Director of School Education	Member
Director of SCERT	Member
Representative of Finance Department not below the rank of Dy. Secretary	Member
Representative of Law and Judicial Department not below the rank of Dy. Secretary	Member
Representative of District Project Coordinator on rotation basis.	Member
Representative of IT Department (only for procurement relating to IT equipments)	Member
Project Director, Mizoram Education Mission Society	Member Secretary

Member Secretary may invite concerned intervention Programme Officer or any other Officers of SPO in the State Level Purchase Committee.

Sitting allowance @ Rs. 1,000/- per meeting shall be applicable for participating members from outside the department.

District Level Purchase Committee:

Deputy Commissioner & Chairman, DEC of the District concerned	Chairman
DEO concerned	Member
SDEO on rotation basis	Member
Representative of State Project Office deputed by SPD	Member
DPC concerned	Member Secretary

Member Secretary may invite concerned Assistant Programme Officer or any other Officers of DPO in the District Level Purchase Committee.

Sitting allowance @ Rs. 1,000/- per meeting shall be applicable for participating members from outside the department.

- 6.4.1 A minimum of three members with Chairman and the Member Convener shall form a quorum.
- 6.4.2 The Purchase Committee at State level shall deal with all purchases for state level interventions while the District Level Purchase Committee would discuss and finalize purchases for district level procurement.
- 6.4.3 The committee shall approve rates for different items considering quality, reasonable prices etc.
- 6.4.4 Purchase Committee is not bound to accept the lowest price if it is found that the rate is too low/unreasonable and may accept/recommended for second or third highest with proper justification. However, prevailing local market rates and also the printed price of a company or other authorized dealers, if any, should be taken in consideration and proper comparison of such rates and approved rates of the SLPC/DLPC should be undertaken.
- 6.4.5 The Purchase Committee may reject all offers and request for fresh quotations if it finds that the rates quoted are too much higher than the market rates.



6.5 Items wise Procurement Procedure: Any procurement estimated more than an amount of Rs. 50,000/- at the state level, Rs. 30,000/- at the district level and Rs. 10,000/- at the block level for any activity or item should be procured as per procurement procedure given in Manual on Financial Management and Procurement. For the activity or item less than the said amount could be procured directly as per actual requirement with the approval of SPD, DPC and BRCC at the concerned levels. However, items included under DGS&D rate or State Govt. approved rate could be purchased directly as per the rates or actual rates whichever is lower. In addition, purchase/ procurement of goods and services through GeM portal is also applicable as per para 7.7 of Manual on Financial Management and Procurement under Samagra Shiksha.

6.6 Payment for Stores and Supplies:

- 6.6.1 Each bill submitted for supply of stores shall be accompanied by the following:
 - 6.6.1.1 Signature of the person entitled to receive the payments;
 - 6.6.1.2 Sub-Vouchers;
 - 6.6.1.3 The Certificate to the effect that the rates and other condition of the supply are in accordance with the terms and conditions agreed upon;
 - 6.6.1.4 The Certificate to the effect the amount of the bill or any amount in respect of the items has not been drawn earlier;
- 6.6.2 While passing a bill for payment, the following aspect shall be looked into:
 - 6.6.2.1 That the amount of the bill is expressed in figures as well as in words;
 - 6.6.2.2 That the expenditure is supported by a proper sanction and is not beyond the financial power of the sanctioning authority;
 - 6.6.2.3 That the suitable notes of payments have been made in the purchase order and invoices, concerned to prevent double payment;
 - 6.6.2.4 That the supplied items have been recorded in the relevant Stock Register.



CHAPTER – VII

ACCOUNTS AND AUDIT OF THE MISSION FUND

7.1 Accounts:

- 7.1.1 Complete accounts in respect of the monetary transactions of the State Implementation Society in the Headquarters as well as in the Subordinate Offices shall be maintained. However, the “Double Entry Method Based on Mercantile System” of accounting shall be followed under Scheme.
- 7.1.2 Notwithstanding anything contained in sub- regulation (a) above, for the maintenance of the accounts and other relevant records and for the preparation of the annual statement of accounts comprising of the receipt and payment accounts, statement of liabilities, statement of assets, etc. the provisions of the Societies Registration Act, 1860 and the rules there under shall be followed and the accounts and records shall be maintained in such form, if any or as may be prescribed by the Register of Societies; provided that in respect of the grants received from the Central Govt. the directions of the Central Govt. shall be adhered to.
- 7.1.3 The Chairman shall, within six months from the last day of April in each year, causes to be prepared a detail annual report on the financial administration of the Mission together with an annual statement showing the opening balance, the amount of the receipt and the disbursement respectively credited to and debited from the mission fund during the financial year immediately preceding the date of preparation of the report and the statement shall be laid before the EC for consideration and acceptance.
- 7.1.4 The Mission shall, as soon as the accounts of the previous year referred to in sub-regulation (c) above have been finally passed by it, transmit to the state Govt. an accounts of the Mission Fund in such a manner as the State Govt. may direct from time to time.

**7.2 Special Statement of Accounts:**

In addition to the normal financial report, statements of accounts etc. referred to in regulation I above, the chairman may at any time, require the SPD to prepare and submit to him a special statement of receipt and payment, income and expenditure and such other particulars as may be required so as to reflect the balance at the credit of the mission. Similarly, the SPD may also require the DPCs or anyone of them to prepare and submit to him a similar statement of accounts for respective districts.

7.3 Audit of the Accounts:

- 7.3.1 The accounts of the Mission shall be annually audited by a Chartered Accountant under the order and authority of the Executive Committee in accordance with the normal accounting procedure.
- 7.3.2 The accounts of the Mission shall also be audited by the Accountant General annually. Audit included Audit of accounts of the Mission, the special accounts on withdrawals from IDA and Financial Statement of expenditure. Audit report with any option on the statement of expenditure would be submitted to the Mission G.O.I.

7.3.3 All concerned authorities, officers, employees and the staff of the Mission shall render all reasonable facilities to the Auditors for discharge of functions. All necessary information required by the auditor for conducting the audit of any official accounts to prepare a report thereon shall be withheld from presentation to the auditors as and when required by them.

7.3.4 Internal Audit.

7.3.4.1 The accounts of the Mission shall be regularly audited by the Audit Unit of State Mission Office.

7.3.4.2 SPD with the approval of Chairman, EC may also cause internal audit of the Mission accounts from time to time through independent Chartered Accountant Firms.

7.3.4.3 The internal audit shall also undertake scrutiny of all accounts register to be maintained and accounts statement including annual statement of accounts.

7.3.4.4 It shall be the FC's/FAO's duty to see that rules, orders and delegation of powers in force are observed in relation to transactions of the Mission. If he considers that any transaction or order relating to receipt & expenditure, final statement of expenditure are likely to be changed by the statutory audit it shall be his duty to bring the facts to the notice of the SPD promptly so that remedial action can be taken to avoid irregularities.

7.4 Special Audit by the State Government:

The State Govt. may at any time request the Accountant General, Mizoram or any other Government or Non-Government agency to make a special audit of the accounts of the Mission and the Mission Fund.

7.5 Payment of Audit Expenses:

7.5.1 All cost and charges required for conducting the audit either by Chartered Accountants or by the staff of the Accountant General or by any other agencies shall be borne by the Mission.

7.5.2 The amount and remuneration or any other charges for the audit by the Chartered Accountants or any other agencies other than the staff of the Accountant General, Mizoram shall be determined by the SPD.

7.5.3 The cost and charges for audit by the staff of the Accountant General, Mizoram shall be determined in as government rules.

7.6 Disposal of Audit objection etc.:

7.6.1 It shall be the responsibility of the SPD to meet the objections raised by the auditors as precisely and promptly as possible but not later than a period exceeding six months from the date of the audit report. No audit objection shall be left out unattended and unsettled. He shall also be responsible for the compliance of the audit observations or recommendations.

7.6.2 Provided in case of the audit objection raised in respect of the office and establishment of the DPC, the DPC, subject to review by the SPD, shall be responsible to meet the objection raised by any Auditor as promptly and as precisely as possible within a period of the three months from the date of communication of the audit objection etc.



7.7 Submission of the Audited Accounts:

- 7.7.1 On receipt of the audit report, the SPD shall submit the same to the EC and send the same to Govt. of Mizoram within stipulated period.
- 7.7.2 The Mission shall, after taking such action as it may deem fit and proper up to the audit report, audit objections and audit observation or recommendation etc. shall submit two copies of the audited accounts Mission along with the audit report and observation etc. to the State Govt. with a request to transmit the other copy thereof along with the comments, if any, of the State Govt. to the Central Govt.

7.8 Submission of the Audited accounts:

SPD and DPC will remain vigilant about outstanding advances, FC/FAO shall be responsible for ensuring regular adjustments of advances and issued of notice to all persons with outstanding advances.

7.9 List of Books of Accounts/Records to be maintained or audited by Auditors:

7.9.1 State Office/District Office/Sub District Office:

- 7.9.1.1 Cash Book.
- 7.9.1.2 Ledger.
- 7.9.1.3 Journal.
- 7.9.1.4 Advance Register.
- 7.9.1.5 Bill Register.
- 7.9.1.6 Cheque issue Register.
- 7.9.1.7 Bank Pass Book/Bank Statement.
- 7.9.1.8 Bank Reconciliation Statement Register.
- 7.9.1.9 Stock Register.
- 7.9.1.10 Fixed Assets register.
- 7.9.1.11 Training/Workshop Programme Register.
- 7.9.1.12 Acquittance Roll.
- 7.9.1.13 Vehicle Register (Logbook).
- 7.9.1.14 Register of Outstanding Audit Objection.
- 7.9.1.15 Monthly Accounts of Receipts & Payments

7.9.2 List of accounts to be audited by Auditors:

- 7.9.2.1 Pay & Allowances, honorarium & remuneration.
- 7.9.2.2 Training/Workshop Programme.
- 7.9.2.3 Procurement of materials & Services.
- 7.9.2.4 Stock Accounts.
- 7.9.2.5 Civil Works.
- 7.9.2.6 Outstanding advances & their adjustment.
- 7.9.2.7 Hiring of Vehicles & POL.
- 7.9.2.8 Stamp accounts & imprest.
- 7.9.2.9 Receipt & Payment, Income & Expenditure and Balance sheet.
- 7.9.2.10 Activity wise Budget & Expenditure.
- 7.9.2.11 All expenditure vouchers.
- 7.9.2.12 Checking & verification of Bank Reconciliation Statement (BRS).



CHAPTER - VIII

FINANCIAL ASSISTANCE BY WAY OF GRANT IN-AID

2.4 Financial assistance by way of grant-in-aid:

Financial assistance by way of grant-in-aid may be given from the Mission fund to educational institutions, voluntary agencies, teachers organizations, women organizations and individual committees etc. actually working or having some specific program for the development of School Education. Such assistance to such organization etc. shall be given only in respect of certain specific program approved under Annual Work Plan.

2.5 Eligibility criteria for grant-in-aid:

Only registered voluntary organization which have the experience for 3 years and working for the improvement of school education and having specific program for working the improvement of school education from pre-school to Secondary education or alternative schooling and actively pursuing such object shall be eligible for grant-in-aid.

2.6 Procedure for the issue of grant-in-aid:

- 2.6.1 The SPD, shall, through advertisement published in at least two leading daily news papers in the official languages of the state invite applications within such time as may be specified in the advertisement from the eligible institutions, organizations, agencies and committee etc. for financial assistance. Every such application shall be accompanied by a detailed plan and estimate in respect of the program proposed to be undertaken by such institutions, agency or committee, as the case may be.
- 2.6.2 On receipt of the application referred to in sub-regulation (3a) above, the SPD shall make a scrutiny thereof, prepare a note on such scrutiny and place the same along with the applications and the program before the Grant-in-Aid Committee for the selection of the eligible recipients and for determination of the amount of such financial assistance or grant-in-aid to be issued in favour of each such selection eligible recipients.

2.7 Constitution of Grant-in-Aid Committee:

A Grant-in-Aid Committee shall be formed with the following members:

Chairman: Secretary, School Education

Member Secretary: State Project Director

Members:

1. Additional SPD
2. Concerned Dy. State Project Director/FAO/concerned Programme Officer of the functional area from which grant will be provided
3. Jt. Director of School Education (Elementary/Secondary)
4. Jt. Director, SCERT, Mizoram
5. One expert of particular area/subject for which grant will be given to be nominated by SPD.
6. One representative of Govt. in the School Education Department.
7. All District Project Coordinators within Mizoram.



The Grant-in-aid Committee while approving the programme and selecting the recipients of the grant-in-aid, shall have regard to the usefulness, properly and feasibility etc. of the program apart from the institution, organization, agency or committee concerned proposing the program.

2.8 Release of the Grant-in-Aid:

- 2.8.1 On approval of the programme the amount of the grant-in-aid as determined by the Grant-in-aid Committee shall be released to the concerned DEC for further release to the institution, organization, agency or the committee, as the case may be, in installments as per requirement of the programme to be undertaken.
- 2.8.2 SPD will sign an agreement with the recipient, which will contain all other conditions including total payments to be made by the Mission and the timings of payment.
- 2.8.3 The grantee, after receiving the final installment of the grant, shall utilize the same for the completion of the programme along with audited statement of accounts in respect of the program supported by the actual payee's receipts and original vouchers.
- 2.8.4 Disbursement.

Any amount payable by the Mission to the grantee as installment of the grant-in-aid shall be remitted to it directly through e-transfer or account payee cheque by concerned DEC.

2.9 Conditions of grant:

- 2.9.1 The grantee shall, before any amount of the grant is disbursed to it, be required to execute an indemnity bond so as to ensure the completion of the program proposed to be undertaken by it and no amount of the grant shall be disbursed to it unless and until the indemnity bond is executed.
- 2.9.2 The Mission or a program undertaken by a grantee with the grant-in-aid received from the Mission shall be opened for inspection by the officer of the Mission and the grantee shall render all possible help in making any such inspection.
- 2.9.3 The grantee shall maintain a record of all the assets acquired either wholly or substantially out of the grant and a register of such assets shall be neatly and precisely maintained. No such assets shall be disposed of, encumbered to or utilized for any purpose other than for which grant was given without the prior approval of the Mission.
- 2.9.4 In the event of the grantee institution, organization, agency or committee ceasing to exist, the properties and assets acquired by it, either wholly or substantially, shall vest to the Mission.
- 2.9.5 When the Mission has reasons to believe to and is satisfied that any money granted by it to any institution, organization, agency or committee is not being utilized for the purpose for which it was granted or being utilized in a manner not in consonance with the approved plan and estimate etc. the Mission shall immediately stop the payment of the final installment or any other sum of amount due to such grantee institution, organization, agency, or committee as the case may be and after giving an opportunity of hearing to such grantee, shall take action for the recovery of the amount already paid to such grantee.



- 2.9.6 The grantee shall exercise reasonable economy in the execution of the approved program.
- 2.9.7 The decision of the SPD on the question whether there has been any breach or violation of any of the terms and conditions mentioned in the sanction letter shall be final and binding on the grantee.



CHAPTER – IX

PERSONAL CLAIMS

9.1 Pay and Allowances:

- 9.1.1 Personal claims shall be governed by the rules and procedures followed in the office of the State Govt., bills shall be prepared and passed in due complement of the corresponding rules and procedures as followed in the State Govt. offices by the SPD or any other senior officer delegated by him in case of the officers, employees and staff serving in the State Level and by the DPC or any other senior officers under him as the case may be delegated by him in case of the officers, employees and staff serving of the district level. All pays and allowances shall be disbursed in the same manner and procedure as followed in the offices under the state. Same is the case at the block level also.
- 9.1.2 The pay and allowance of the officers, employees and staff shall fall due for payment on the last working day of the month.
- 9.1.3 All officers, employees and other staff of the Mission shall have the option to get the payment of their respective pay and allowances through bank account.
- 9.1.4 The head of the office shall personally be responsible for the amount drawn by him from the Mission Fund until he has paid it and obtained a legally valid acquaintance thereof from the payee.

9.2 Honorarium:

- 9.2.1 Honorarium of the officials will be paid as below:-

National Level Resource Persons:

Honorarium of Resource Person @ Rs. 3,000/- per hour.

State Level and other Resource Persons:

Honorarium of Resource Person @ Rs. 2,000/- per hour.

- 9.2.2 Honorarium of the non-officials will be paid as below:-

National Level Resource Persons:

Honorarium of Resource Person @ Rs.1,500/- per hour.

State Level and other Resource Persons

Honorarium of Resource Person @ Rs. 1,000/- per hour.

- 9.2.3 The payment of honorarium shall be made in observance of the similar procedure as followed in making the payment of pay and allowances to the employees of the Mission.



9.3 Office Expenses:

The office expenses and contingencies as provided in the budget shall be incurred as per rules of the Mission.

9.4 Traveling Allowances and Daily Allowances:

TA/DA claims of employees shall be governed by the TA/DA Rules of the Mission.

CHAPTER – X

PROGRAM OF CONSTRUCTION

10.1 Construction and Civil Works:

- 10.1.1 The program of construction shall be for making qualitative improvement of the building in the long run to optimize the construction cost and to utilize the local materials and technology to have the active participation of the local people.
- 10.1.2 No construction shall be commenced and no liability shall be incurred unless and until an administrative approval is issued thereof by the competent authority.
- 10.1.3 Participation of the community in all civil works activities will be mandatory.
- 10.1.4 All civil construction works required to be undertaken by the Mission shall be executed by person/agencies as given below:

Type of works	Executing agency
Repair and renovation works of BRC, CRC & all civil works under innovative education.	Engineering Cell of DPO under the supervision of State Mission
Repairing and fixture of State Mission Office below Rs. 10 lakhs.	Civil Works Unit of State Mission Office. Materials and services to be procured as per procurement rules of MFMP.
School related Civil Works upto Rs. 30 lakhs	SMCs/SMDCs GOI → State Govt. → SIS → SMDC/SMC → Community or contractor or GOI → State Govt. → SIS → DPO → SMDC/SMC → Community or contractor
School related Major Civil works beyond Rs. 30 lakhs	Through an external agency (which could be PWD or a State level agency or contractors at state level selected through competitive bidding). GOI → State Govt. → SIS → DPO → External Agency or GOI → State Govt. → SIS → External Agency For activities at school level which are contracted at State or district level, the SMDC/SMC should be provided a copy of the contract as well as copy of the work order in order to be able to monitor the works effectively. The feedback provided by the SMDC/SMC shall include (a) a confirmation that they have been provided with a copy of the contract; (b) a copy of the latest Measurement Book and whether it has been finished as per specifications; (c) comments on commencement and completion of the work; (d) shortcoming perceived by the SMDC/SMC in the work, if any. Except 1 st installment as advance, all further installments will be released on the receipt of the written feedback from SMDC/SMC. Further, the fund flow mechanism will be effectively monitored through PFMS which includes intervention-wise details and there would be no possibility of diversion of funds.
Any other civil works	As per manual on financial management and procurement



10.2 Issue and Administrative approval of Civil Works:

- 10.2.1 For the purpose of undertaking any construction under any scheme or program of the Mission, detail design, plan and estimate and other necessary construction processes shall be prepared by the Civil Works Unit of State Office and Engineering Cell of District Offices. Administrative approval shall be accorded by SPD and DPC accordingly. No such administrative approval shall be issued unless the necessary fund for the construction is provided in the budget.

Detail plan, design and estimate of School buildings and other construction works shall be prepared by qualified engineer and sanction shall be accorded for each individual school accordingly by DPC.

- 10.2.2 The SPD shall thereupon issue the administrative approval in the form and manner used and followed by the State Govt. Departments in respect of the construction works.



CHAPTER – XI

T.A/D.A RULES OF SAMAGRA SHIKSHA MIZORAM

These rules shall be called the T.A./D.A. rules of Samagra Shiksha Mizoram. These rules will be applicable to all employees, consultants working in the State, District Block and Cluster Offices of the Mission and all participants in any programme organized by the Mission. These rules shall come into force at once.

These TA/DA Rules will be applicable for visit undertaken outside the State Headquarter by State Office Personnel and outside the District Headquarters by the district for both official and non-official for attending training programmes or any other Mission work outside the District Headquarters.

Employees mean the following:

- a) All employees coming on deputation from State Govt. and other Organizations.
- b) Employees and Consultants engaged by the Mission on contract basis at fixed Pay/Remuneration.
- c) Consultants, resource persons & others engaged by the Mission for specific duties.

11.1 These TA/DA rules will not be applicable to (a) any official who are receiving fixed T.A. under these rules (b) participants including any person who may attend as an individual or representative of an Organization and also has been specially invited for a particular programme. Programme would include workshop, training, seminar, conferences, etc.

11.2 Day means a Calendar day beginning and ending at midnight.

11.3 Mileage allowance means an allowance calculated on the distance travelled which is given to meet the cost of a particular journey between two places is deemed to-be performed by the shortest and the cheapest route which an employee can most speedily reach his destination. Controlling Officers may allow mileage allowance to be calculated on a route other than the shortest and cheapest which is satisfied that the journey is performed by such a route in the interest of Mission activities.

11.4 Officers competent to pay TA/DA are termed as Controlling Officer for payment of TA/DA. Category wise Controlling Officer for payment of TA/DA is given below:



TA/DA Recipients	Controlling Officer
	Self but shall obtain approval of the Chairman/Vice Chairman of the Executive Committee for visit outside the State
Officers and staff working in the State Head Quarter	SPD
Officers and staff working in DPC office including sub-district personnel	DPC

TA/DA recipients	Controlling Officer
Participants of District Level Training and Meetings	District Project Coordinator
Participants of Block Level Training and Meetings	BRC Coordinator
Participants of Cluster Level Training and Meetings	Cluster Resource Centre Coordinator
Any other district/block/cluster level personnel not covered above	District Project Coordinator

- 11.5** Public conveyance means State Transport Bus, Omni Bus, and Train that plies regularly for conveyance of passengers.
- 11.6** Actual expenses means the actual cost of conveyance incurred by an employee in performing journeys by public conveyance, private conveyance and other means of transport.
- 11.7** Incidental expenses mean the allowance granted to an employee for meeting Journey expenses in addition to Bus Fare/ Train Fare/Air Fare as the case may be.
- 11.8** Private Conveyance means Private Car, Auto Rickshaw, Taxi, Boat and other private transport.
- 11.9** Honorarium/Fees means an allowance granted to official and non-official members engaged in Mission activities.
- 11.10** Daily allowance means a uniform allowance for each day of absence from Headquarter, which is intended to cover the ordinary daily charge incurred by an employee in the consequence of such absence. It can be drawn while on tour, by an employee whose duties required that he should travel.

11.11 Level/Grade:

11.11.1 Employees in State Project Office:

Sl No	Designation	Level	Counterpart under GoM
1	State Project Director	13A	Deployed, level should be treated as per designation in Samagra Shiksha (not as per parent post)
2	Addl. State Project Director	13	Deployed, level should be treated as per designation in Samagra Shiksha (not as per parent post)
3	Dy. State Project Director/FAO	12	Deployed/Contract, level should be treated as per designation in Samagra Shiksha (not as per parent post)
Accounts Section			
1	Audit Officer	10	As per the Finance Dept. State Government, (Accts & Treasury Office)
2	Accounts Officer	10	As per the Finance Dept. State Government (Accts & Treasury Office)
	Assistant Accounts Officer	7	As per the Finance Dept. State Government, (Accts & Treasury Office)
Technical Section			
Technical Section (Civil Works)			
1	Programme Officer (Technical)	10	As per Assistant Engineer under GoM
2	Asst. Programme Officer (Technical)/ JE	7	As per Junior Engineer under GoM
MIS Section			
1	MIS Officer	10	Group A or Group B Gazetted Equivalent
2	Asst. MIS Officer	7	Computer Operator under GoM
3	Data Entry Operator	5	Data Entry Operator under GoM
Intervention/Programme			
1	Programme Officer (Non-Technical)	10	Group A or Group B Gazetted Equivalent
Establishment			
1	Superintendent	10	Deployed/Contract, level should be treated as per designation in Samagra Shiksha (not as per parent post)

Sl No	Designation	Level	Counterpart under GoM
2	Project Assistant/ UDC	6	Deployed/Contract, level should be treated as per designation in Samagra Shiksha (not as per parent post)
3	LDC/ Receptionist	5	As per the State Government
4	Dispatch rider	1A	As per the State Government
5	Dufty	1A	As per the State Government
6	Driver	1A	As per the State Government
7	Group D	1S	As per the State Government

11.11.2 Employees in the District Office:

Sl No	Designation	Level	Remarks
1	District Project Coordinator	13	Deployed, level should be treated as per designation in Samagra Shiksha (not as per parent post)
2	Addl. District Project Coordinator	12	Deployed, level should be treated as per designation in Samagra Shiksha (not as per parent post)
3	Dy. District Project Coordinator	11	Deployed, level should be treated as per designation in Samagra Shiksha (not as per parent post)
Accounts Section			
1	Assistant Accounts Officer	8	Level should be treated as per level under GoM
2	Accountant	6	Level should be treated as per level under GoM
Technical Section			
Civil Works			
1	Asst. Programme Officer (Technical)	8	level should be treated as per level under GoM
MIS Section			
1	Asst. MIS Officer (District)	8	level should be treated as per level under GoM
2	Data Entry Operator	5	As per Data Entry Operator under GoM
Intervention/Programme			
1	Asst. Programme Officer (Non-Technical)	8	Office Assistant Equivalent under GoM
Establishment			
1	Head Assistant	8	level should be treated as per level under GoM
2	District Project Assistant/ LDC	5	level should be treated as per level under GoM
3	Dispatch rider	1A	As per the State Government
4	Dufty	1A	As per the State Government
5	Driver	1A	As per the State Government
6	Group D	1S	As per the State Government



11.11.3 Employees in the Block Office:

Sl No	Designation	Level	Remarks
1	Block Resource Centre Coordinator	8	Equivalent to Group B Gazette Entry
2	Block Accountant	6	UDC Equivalent
3	Field Accountant cum Support Staff	6	UDC Equivalent
4	Block MIS Coordinator	6	UDC Equivalent
5	Block Data Entry Operator	5	As per the State Government/LDC
6	Resource Person	7	level should be treated as per GoM.
7	Resource Teacher	5	level should be treated as per GoM.
8	Cluster Resource Centre Coordinator	7	
9	Group D	1S	As per the State Government

11.11.4 Teachers:

Sl No	Designation	Level	Remarks
1	Primary School Teachers	6	As per the State Government
2	Upper Primary School Teachers	8	As per the State Government
3	Secondary School Teachers	8	As per the State Government
5	Higher Secondary School Teachers	10	As per the State Government

11.12 Grade of other Government officials including teachers, faculties of Educational Institutions for the purpose of TA/DA admissibility will be as below:

Group A	:	Category-A
Group B	:	Category-B
Group C	:	Category-C
Group D	:	Category-D

11.13 Grade of other Government non-officials for the purpose of TA/DA admissibility will be as below:

National/State Level Resource Persons/Individuals engaged for Mission work.	Category-A
District Level Resource Persons/Individuals engaged for Mission work	Category-B
Block/Cluster Level Resource Persons/Individuals engaged for Mission Work	Category-C

11.14 Travelling Allowance/Daily Allowance should be claimed as per the Finance Department's OM No. G.14019/1/2010-Fest/135 dated 18.02.2019(Annexure - V).

Rate of Daily Allowance (DA) for different grade of employees is note below.

11.15 A. Entitlements for journeys on tour or training:**11.15.1 Travel entitlements within the country:**

Level	Travel entitlement
14 and above	Economy class by Air or executive/AC-I by train
12 to 13A	Economy class by Air or AC-I by train
10 to 11A	Economy class by Air or AC-II by train
6 to 9	AC-II by train
5 and below	First class/ AC-III/ ac chair car by train



11.15.2 The revised travel entitlements are subject to following:

- 11.15.2.1 In case of places not connected by rail, travel by AC bus for all those entitled to travel by AC-II tier and above by train and by deluxe/ordinary bus for others is allowed.
- 11.15.2.2 In case of road travel between places connected by rail, travel by any means of public transport is allowed provided the total fare does not exceed the train fare by the entitled class.
- 11.15.2.3 In case of non-availability of seats in entitled class, government servants may travel in the class below their entitled class.
- 11.15.2.4 For pay level 9 and below, permission of GAD for air travel should be invariably obtained.

11.15 B. International travel entitlement:

Level matrix	Travel entitlement
14 and above	Business/Club Class
13A and below	Economy Class

11.15 C. Mileage allowance for journeys by road:

11.15.1 at places where specific rates have been prescribed:-

Level	Entitlements
13 and above	Actual fare by any type of public bus including AC bus or At prescribed rates of AC taxi when the journey is actually performed by AC taxi or own car or At prescribed rates of auto rickshaw for journeys by auto rickshaw or taxi prescribed rates of two-wheeler taxi, scooter, motor cycle, moped, etc.
6 to 12	Same as above with the exception that journey by AC taxi will not be permissible.
4 and 5	Actual fare by any type of public bus other than AC bus or At prescribed rates of auto rickshaw for journeys by auto rickshaw or taxi prescribed rates of two-wheeler taxi, scooter, motor cycle, moped, etc.
3 and below	Actual fare by ordinary public bus only or At prescribed rates of auto rickshaw for journeys by auto

11.15.1 At places where no specific rates have been prescribed either by the Directorate of transport of the concerned state or by the state transport authority:

For journeys performed in own car/taxi	Rs. 24/- per km
For journeys performed by auto rickshaw own scooter, etc	Rs. 12/- per km

At places where no specific rates have been prescribed, the rate per km will further rise by 25 percent whenever DA increases by 50 percent.



11.15.1D. Daily Allowance on tour:

11.15.1 when the government servant stays in a hotel or other establishment providing lodging and boarding at scheduled tariff: daily allowance on tour in all classes of city shall be admissible on re-imbursement basis as per the rates shown in the column 2 of the table below.

Level	Entitlement
14 and above	Reimbursement for hotel accommodation/guest house of upto Rs. 7,500/- per day, reimbursement of AC taxi charges as per actual expenditure commensurate with official engagements for travel within the city and Reimbursement of food bills not exceeding Rs. 1,200/- per day.
12 to 13a	Reimbursement for hotel accommodation/guest house of up to Rs. 4,500/- per day, Reimbursement of AC taxi charges of up to 50 km per day for travel within the city, Reimbursement of food bills not exceeding Rs. 1,000/- per day.
10 to 11a	Reimbursement for hotel accommodation/guest house of up to Rs. 2,250/- per day, Reimbursement of non-AC taxi charges of up to Rs. 338/- per day for travel within the city, Reimbursement of food bills not exceeding Rs. 900/- per day.
6 to 9	Reimbursement for hotel accommodation/guest house of up to Rs. 750/- per day, Reimbursement of non- AC taxi charges of up to Rs. 225/- per day for travel within the city, Reimbursement of food bills not exceeding Rs. 800/- per day.
5 and below	Reimbursement for hotel accommodation/guest house of up to Rs. 450/- per day, Reimbursement of non AC taxi charges of up to Rs. 113/- per day for travel within the city, Reimbursement of food bills not exceeding Rs. 500/- per day.

11.15.2 Reimbursement of hotel charges for levels 9 and below, the amount of claim (up to the ceiling) may be paid without production of vouchers against self-certified claim only. The self-certified claim should clearly indicate the period of stay, name of dwelling, etc. Additionally, for stay in class 'x' cities, the ceiling for all employees up to level 9 would be Rs. 1,000 per day, but it will only be in the form of - reimbursement upon production of relevant vouchers. The ceiling for reimbursement of hotel charges will farther rise by 25 percent whenever DA increases by 50 percent.



11.15.3 Reimbursement of travelling charges similar to reimbursement of staying accommodation charges, for level 9 and below, the claim (up to the ceiling) may be paid without production of vouchers against self-certified claim only. The self-certified claim should clearly indicate the period of travel, vehicle number, etc. The ceiling for levels 11A and below will farther rise by 25 percent whenever DA increases by 50 percent.

11.15.4 For journeys on foot, an allowance of Rs. 12/- per kilometres travelled on foot shall be payable additionally. This rate will further increase by 25 percent whenever DA increases by 50 percent.

- 11.15.5 Reimbursement of food charges there will be no separate reimbursement of food bills. Instead, the lump sum amount payable will be as per table 11.15.1 above. Since the concept of reimbursement has been done away with, no vouchers will be required.

This methodology is in line with that followed by Indian Railways at present (with suitable enhancement of rates), i.e. Lump sum amount payable. The lump sum amount will increase by 25 percent whenever DA increases by 50 percent.

- 11.15.6 When the government servant stays in government/public sector guest house or makes his own arrangement: lump sum daily allowance shall be admissible at the rates shown in column 2, 3, & 4 of the table below. But the cost of local conveyance (hire of taxi etc) shall be reimbursed at the rate prescribed in 11.15.1 above.

Level	X-cities Outside NE States	Y-cities NE States	Z-cities Within the state
14 and above	Rs. 1,500/- per day (all inclusive except hire of taxi)	Rs. 1,250/- per day (all inclusive except hire of taxi)	Rs. 1,000/-per day (all inclusive except hire of taxi)
12 to 13a	Rs. 1,200/- per day (all inclusive except hire of taxi)	Rs. 1,000/- per day (all inclusive except hire of taxi)	Rs. 800/- per day (all inclusive except hire of taxi)
10 to 11	Rs. 1,000/- per day (all inclusive except hire of taxi)	Rs. 850/- per day (all inclusive except hire of taxi)	Rs. 700/- per day (all inclusive except hire of taxi)
6 to 9	Rs. 800/- per day (all inclusive except local conveyance up to Rs. 225/- per day)	Rs. 700/- per day (all inclusive except local conveyance up to Rs. 225/- per day)	Rs. 550/- per day (all inclusive except local conveyance up to Rs. 225/- per day)
5 and below	Rs. 700/- per day (all inclusive except local conveyance up to Rs. 113/-per day.)	Rs. 600/- per day (all inclusive except local conveyance up to Rs. 113/- per day)	Rs. 450/- per day (all inclusive except local conveyance up to Rs. 113/- per day)

The rate will increase by 25 percent whenever DA increases by 50 percent.

- 11.15.7 While on transit by rail, bus, taxi etc. By sea, land or air, the daily allowance shall be regulated on the basis of ordinary rate applicable to the place of ultimate destination at the end of the journey.

- 11.15.8 Daily allowance shall be admissible for the period of enforced halt due to - flood,.....

However, the rate of daily allowance for such enforced halt en route or at the place of duty or training on tour shall be at the rate applicable to the place of enforced halt or of the nearest city.

- 11.15.9 While on temporary duty or training in places other than the normal place of duty outside 20 kilometres from the headquarters station, daily allowance shall be admissible for the initial 60(sixty) days; thereafter at half the rate for up to 180 (one hundred and eighty) days. The rate of daily allowance shall be commensurate with the class of city as specified in 11.15.5 above.

Note: DA rates for foreign travel will be regulated as prescribed by ministry of external affairs.



11.16 Charge Allowance:

Fixed charge allowance will be made to following categories of functionaries having SAMAGRA SHIKSHA as additional charge as per the amount shown against the position:

SI No	Type of employees	Amount
1	SDEOs	Rs.2,000/- per month
2	CEOs	Rs. 1,500/- per month

Fixed charge allowance shall be sanctioned by DPC on receipt of Performance Report by above functionaries. SPD may add other categories to this and also allow higher amount for certain special cases depending on the size and remoteness of the block and cluster. Separate administrative orders will be issued in this effect.



CHAPTER – XII

EXPENDITURE NORMS FOR TRAINING PROGRAMMES, WORKSHOPS AND MEETINGS

12.1 Expenditure on Training Programme/workshop:

This TA/DA Rules shall be applicable for all types of training organized at the district, block cluster and village/school levels.

SI No	Level of Training Programmes and workshops	Admissible expenditure	Expenditure Norms
1	District Level/ Block/ Cluster/ Village/ School	TA	For in station participants: Not applicable. For out Station participants: Rs. 5/- per kilometer or actual public transport fare.
		DA	For in station participants: (inside 15 km) Rs. 100/- per day per participants. For out Station participants:(outside 16 km) Rs. 400/- per day per participants.
		Material Cost (Stationeries including banner)	Total Rs.50/- per person.
		Refreshment	Rs. 100/- per person per day

12.1.1 Material cost will not be applicable for all programmes. Therefore, DPCs will decide appropriateness of providing material cost for particular programmes. However, if for certain few programmes the requirement of material cost is higher than the prescribed limit of Rs.50/- per person for the whole programme, this ceiling may be enhanced by the SPD.

12.1.2 SPD may change the norms for specific programmes as per the requirement of the programmes.

**12.2 Expenditure for Meetings:**

SI No	Level of Meeting	Admissible expenditure	Expenditure Norms
1	District Level	TA	Actual TA. Each district will once notify district wise maximum TA with the approval of SPD. (excluding District Level Employees of the Mission and other district level office employees)
		Lunch, refreshment and other contingencies	Rs.100/- per person subject to a maximum of Rs.10,000/- per meeting
		Haltage allowance for the personnel who cannot return back on the same day after 5:00 PM	Rs.200/- per person. This will be specifically certified by the DPC.
2	Block Level	TA	Actual TA. Each district will once notify block wise maximum TA with the approval of SPD. (Excluding Block Level employees of the Mission and block level office)
		Lunch, refreshment and other contingencies	Rs.100/- per person subject to a maximum of Rs. 5,000/- for full day meeting. Rs.50/- for half day meeting.
3	Cluster Level	Lunch, refreshment and other contingencies	No TA. Rs.100/- per person only for meeting of teachers & VEC at CRC subject to a maximum Rs.2,500/- per month.

12.3 Expenditure on field visit within the district by District, Block. Cluster level official and non-official: For undertaking field visit in the district for different works following expenditure norms will be followed:

- 12.3.1 TA/DA as per TA/DA rules of these regulations will not be allowed for any official and non-official for undertaking field visit and attending training programmes within the district as per TA/DA rules of the Mission given in these regulations. All-inclusive expenditure will be allowed as given at clause 3.4 below.
- 12.3.2 Normally all visits will be undertaken by public transport. For undertaking field visit in notified remote and inaccessible areas SPD will allow area wise mode of transportation.
- 12.3.3 Maximum actual TA admissible for some notified remote areas will be worked by the district and approval of the same will be given by the SPD.
- 12.3.4 Expenditure norms for field visit

Types of Visitor	Expenditure Norms
Govt. officials and Mission Employees	Actual TA and DA as per rates. The payment will be made only against the approved days of visit in the field as per approved programmes. For attending a training programme which provides refreshment only actual TA will be paid.
Non-Govt. officials/RP	Actual TA and Rs. 500/- per day as honorarium.

However, for some specific major programmes involving large amount of field visits the Mission may specify flat rates of TA dispensing with the requirement of TA bills for individual visits.

12.3.5 Following will be authorities for making payments for field visit-

Type of visitor	Payment to be made by
Officers and staff working in DPC office including sub-district staff	District Project Coordinator
Any other official and non-official sent to the field through the order of DPC	District Project Coordinator
Any other personnel not covered above	District Project Coordinator

12.4 Honorarium for Non-officials engaged for Mission Work as Resource Person:

All Resource Person will be allowed Rs. 1,000/- per class/topic (Minimum - 1 hour) at State Level, Rs. 800/- per class/topic (Minimum - 1 hour) at District Level and Rs. 600/- class/topic (Minimum - 1 hour) at Block/Cluster Level as honorarium for the approved number of days for which services shall be utilized.

12.5 Maintenance of transparency:

Maintenance of transparency in all works of the Mission, especially on financial matters is one of the most important non-negotiable principles of Mizoram School Education Mission Society. All programme venues following information will be prominently displayed by the programme coordinator. The programme coordinator may be SPD, DPC, Dy. DPC, BRCC, CRCC, Member Secretary or any other person engaged by the Mission for conducting the programme.



Name of the Programme :
 No. of invited participants :
 No. of RPs :
 Summary Budget (in Rs.)
 Food
 Lodging
 Material for participants
 TA
 Contingency (if any)
 Honorarium (if any)
 Any other approved item of expenditure (Please specify)
 Fund received for the purpose
 Total Budget

- 12.6** In case the programme is being conducted at district, block & cluster level, amount received as advance for the programme.
- 12.7** Any other important information (optional): On the last day of the programme actual expenditure incurred under major heads has also to be announced.
- 12.8** Violations of financial regulations/norms of expenditure/guidelines while incurring expenditure/releasing fund for particular programme, individual responsibility will be fixed through proper enquiry. The punishment will include recovery of the amount spent in violation of guidelines, termination of contract without notice, pay cut, warning letter in case of unintentional violation for contractual employees. For employees on deputation/attachment the punishment will include recovery of the amount spent in violation of guidelines, reversion to parent department with an adverse note to be recorded in the Service Book, pay cut, warning letter in case of unintentional violations.
- 12.9** No cash releases will be made to any agency (including BRC, CRC)/individual for execution of recurrent activities or programme activities.
- 12.10** All release of fund will be made by SPD, DPC, etc. through Bank transfer/e-transfer/Cheque to concerned joint account, against proper sanction order.
- 12.11** In case it is found necessary for proper implementation of the programme, direct transfer of fund from higher level to lower level without routing through DPO, block or cluster as the case may be shall be permitted with the approval of state executive committee.



CHAPTER – XIII

COMPENSATORY PAYMENTS OTHER THAN SALARY/ REMUNERATION TO
MISSION EMPLOYEES

The Mission employees are required to work in holidays and odd hours. The number of holidays is also very limited. A lot of works are required to be performed by many Mission workers while in home. The following provisions have therefore been made. SPD may enhance or withdraw the payments with the approval of Chairman, EC based on nature of duty and performance at any time or for a particular period. SPD may also include some officials of lower category to upper category extending the benefit. SPD may consider and allow all or particular benefit/benefits to the employees working for the Mission on ex-officio basis for full time.

13.1 State/District Level Mission Functionaries:

Type of employees (Level)	Types and Norms of admissibility			
	Expenditure in case of accident on Mission duty	News papers and magazines	Conveyance allowance	Resident Telephone Bills
13A	Full	1 National News Paper, 3 Regional News Papers, 1 Magazine	NA	Official Phone upto a ceiling of Rs. 3,000/- per month
12-13	Full	1 National News Paper, 2 Regional News Papers, 1 Magazine	NA	Official Phone upto a ceiling of Rs. 2,000/- per month

Level 13A and 12-13 are also entitled for entertainment allowance @ Rs. 2,000/- and Rs. 1,000/- per month respectively for expenditure incurred outside the office in connection with official guests.

The following provisions shall not apply to the regular Govt. employees and re-employed retired Govt. Servants.

13.1.1 In case of death in accident while performing Mission Duty Category A+ & A Officials shall be paid an amount of Rs. 5,00,000/- and category B+, B, C & D officials shall be paid Rs. 3,00,000/- as compensation to the next of kin of the deceased officials.

13.1.2 In case of permanent disability (to be determined as per state health department rules) while performing Mission Duties Category A+ & A Officials shall be paid an amount of Rs. 3,00,000/- and category B+, B, C & D officials shall be paid Rs. 2,00,000/- as compensation.

