

No. G. 25020/1/2020-DSE(B)/1
GOVERNMENT OF MIZORAM
DIRECTORATE OF SCHOOL EDUCATION

Education Centre, Treasury Square, Aizawl – 796001

Phone: 0389-2327801

Email : ddacc.dse-mz@nic.in

Date: 1st May, 2020

CIRCULAR

on

CONSOLIDATED GUIDELINES FOR DDOs UNDER SCHOOL EDUCATION DEPARTMENT

There are relevant rules for each sanction or receipt made in the name of the Government. All concerned Drawing and Disbursing Officers (DDOs) are informed to become fully aware of those rules/procedures; for ignorance is not an excuse before the law Court. Each DDO has the responsibility to acquaint himself/herself with the up-to-date information and rules issued by the Government from time to time.

The following guidelines are issued in public interest for necessary compliance of all the DDOs under the Directorate of School Education, Mizoram, Aizawl.

A: General instructions

1. All the DDOs are instructed to strictly follow the “standards of financial propriety” as stipulated in Rule 21 of the General Financial Rules 2017 as excerpted below:
 - i. *Every officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.*
 - ii. *The expenditure should not be prima facie more than the occasion demands.*
 - iii. *No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.*
 - iv. *Expenditure from public moneys should not be incurred for the benefit of a particular person or a section of the people, unless – (a) a claim for the amount could be enforced in a Court of Law, or (b) the expenditure is in pursuance of a recognised policy or custom.*
2. As already instructed by Finance Department vide No.B.14015/11/2013-F.Est/Pt dated 4.1.2017, all the DDOs shall avoid cash transactions to the maximum possible extent, and ensure payment to suppliers/contractors or any beneficiaries through e-payment.
3. All the DDOs are required to ensure transparency and accountability on all kinds of transactions, and strictly execute austerity measures while making any kind of payments.
4. As per Finance Department’s Notification regarding re-delegation of financial powers (vide No.G.17012/1/2010-F.Est dated 18th November 2019 or **DFPR 2019**), District Education Officers fall under ‘Schedule-II’ while Principals of Govt. Higher Secondary Schools, SDEOs and DAEOs are under ‘Schedule-III’. All concerned DDOs are informed to strictly adhere to the financial powers so delegated to them by this Notification.
5. All the DDOs are advised to maintain proper record of any previous audit objections and make sure that the same are observed. One should learn from them and let’s not repeat such omissions.

B: Issue of LOC

6. LOC (Letter of Credit) shall be issued by the Director of School Education for authorising any expenditure to each concerned DDO as per actual requirements. No expenditure can be incurred in excess of the LOC.
7. All concerned DDOs must report any balance in a particular head of accounts during the previous quarter while submitting requirement of funds. **No DDOs should over-estimate any requirements or make any false statements.**
8. Application for quarterly requirement of funds, in hard and soft copy, should reach to the Deputy Director (Accounts) of this Directorate **not later than 20 days before conclusion of every quarter.**
9. Any requirement of funds submitted shall be accompanied by justified explanations as the case may be; and, the detailed estimates or calculations be submitted in soft copy of MS excel format. Soft copies may be sent to ddacc.dse-mz@nic.in
10. While submitting requirement of salary/wages, all the DDOs should clearly indicate the following particular details in separate columns of MS excel sheet, such as: **Name, Designation, Place of Posting, Basic Pay, Level** and the rates of **D.A, HRA, SCA** and, special/personal allowance such as **FPA, CHA, WA** etc, as the case may be.
11. Any application for requirement of additional funds for payment of pay arrear due to promotion or upgradation etc. shall be accompanied by detailed explanations along with detailed calculation sheets in MS excel. Copies of promotion/upgradation order and the approved pay fixation on such promotion or upgradation shall also be submitted along with such applications without fail. LOC shall be granted accordingly only after approval of the arrear calculations etc by competent authority.

C: Payment of personal claims

12. Cash Handling Allowance (CHA) to Cashiers under this Directorate cannot, in any case, exceed Rs.500 per month. Rate for CHA is to be decided on the basis of *“average amount of monthly cash disbursed, excluding payment by cheques/drafts/ECS/online payments/other modes where cash handling in physical form is not involved”* [Refer O.M issued by DoPT, Govt. of India vide F.No.4/6/2017-Estt.(Pay-II) dated 18.1.2019]. Appointment of Cashiers shall be done in line with the existing relevant Rules.
13. **All those who avail Family Planning Allowance (FPA) should submit attested copy of Government’s permission order to the Deputy Director (Accounts) of this Directorate before 12th June, 2020 failure of which shall entail stoppage of the same.**
14. All the DDOs shall, without delay, submit any claim of medical reimbursement directly to Mizoram State Health Care Society which will endorse the approved bills to this Directorate. However, bills for Medical TA/DA shall be submitted *only* to the undersigned.
15. All DDOs are once again, reminded to ensure that each employee gets his/her due share of salary and entitlements in time and in full, but within the financial limit.

D: Payment of dues

16. Any fees/taxes/bills/fines/charges/rents etc. should be paid within the due dates. Late fee or any extra charges due to late payments evidently necessitated by negligence, if any, shall be borne by each respective DDO from his/her own source.

17. All DDOs having income tax payers under his/her jurisdiction are reminded to ensure that income tax returns or TDS are filed in time. Any default/late fee in this regard, shall be borne by the concerned DDO as per Section 271C of the Income Tax Act, 1961.

E: Submission of reports and returns

18. Monthly Expenditure Report (MER) is compulsory for all DDOs to be submitted to Deputy Director (Accounts) of this Directorate before 10th of every month.
19. Submission of quarterly report of 'Reconciliation with Treasury,' duly countersigned by concerned Treasury Officer, is compulsory for all DDOs on quarterly basis.
20. Submission of Monthly Revenue Receipt Report also is now made compulsory for any kind of receipts like fees, fines, charges, rents etc collected. Separate instructions for this will be made.

F: Collection of funds and the submission

21. **All the Principals of Govt. Higher Secondary Schools and Headmasters of Govt. High Schools are required to deposit the admission fee of Rs.100 and Rs.80 per student respectively into Government's account** (as per the Order issued by School Education Department, Govt. of Mizoram vide No.G.20017/1/2006-EDN dated 5th September, 2014).
22. The fees, fines, charges or rent etc., collected/levied in the name of the Government by any authority, shall be deposited into appropriate Government's account WITHOUT DELAY. All concerned DDOs are also informed to immediately submit copies of such deposit challan to Deputy Director (Accounts) of this Directorate without fail.
23. The head of accounts for deposit of such fees/fines/charges are as under:

0202 - Education, Sports, Art & Culture
01 - General Education
101 - Elementary Education
01 - School Education
00 -
00 -

Category – 1

This particular head of accounts shall be utilised for deposit of fees/fines & charges on Marksheets or Certificates etc. collected, if any, from students of Primary and Middle Schools.

0202 - Education, Sports, Art & Culture
01 - General Education
102 - Secondary Education
01 - School Education
00 -
00 -

Category – 2

This particular head of accounts shall be utilised for deposit of fees/fines & charges on Marksheets or Certificates etc. collected, if any, from students of High Schools and Higher Secondary Schools.

0202 - Education, Sports, Art & Culture
01 - General Education
600 - General
01 - School Education
00 -
00 -

Category – 3

This particular head of accounts shall be utilised for deposit of any funds/fees/fines/charges/rent etc. collected which are not covered by the above-said categories 1 & 2.

24. **No deductions shall be made by any DDO from the pay bill of employees other than those deductions which are deposited into Government's account (like contribution towards**

GPF/NPS/GIS and recovery of Loans/Advances etc.) without order/permission of the Government.

G: Handling of cash and cheque

- 25.** Every office should maintain Cash Book (in Form GAR 3) wherein all monetary transactions should be entered as soon as they occur and attested by the Head of Office who will verify cash balance and close at the end of each month [Rule 13 of Receipts & Payments Rules 1983 (R&P Rules) should be followed regarding handling of cash].
- 26.** The cash chest should be secured by two locks of different patterns and each key should be kept by a different person i.e., DDO and Cashier (Note below Rule 13 of R&P Rules 1983).
- 27.** Money received as receipts shall be promptly remitted into Bank (GAR 7).
- 28.** Instructions regarding custody of cheque books should be diligently observed (Appendix 3 to Para 1.4.3 and Para 3.5 of Civil Accounts Manual).
- 29.** All cheques drawn for above Rs.10 lakhs should bear signature of another authorised gazetted officer or senior-most non-gazetted officer, in addition to the DDO [Rule 42 of R&P Rules 1983; and, Para 3.5.1(viii) of Civil Accounts Manual].

H: Maintenance of Registers

All the DDOs should maintain separate Registers for the following different purposes:

- 30. Acquittance Roll/register** in form GAR-24 affixing revenue stamps obtaining signature of all the payees for payments exceeding Rs.5000 (Rule 92&37 of R&P Rules 1983).
- 31. Asset Registers**, such as:
 - i) **Stock Register of fixed assets** in Form GFR 22.
 - ii) **Stock Register of consumables** in Form GFR 23.

Physical verification of fixed assets should be done at the end of every year [Rule 213(1) of GFR 2017].
- 32. Bill Register** in prescribed Form GAR 9. Bills are to be entered chronologically.
- 33. Bill Transit Register** in Form GAR 10.
- 34. "TA/DA" and "Medical Reimbursement" Payment Register** in separate [Para 10.8.1(ii) of Civil Accounts Manual; and, Rule 12 of Compendium of Advances].
- 35. Register of Contingent Charges** in Form GAR 27.
- 36. Sanction Register.**
- 37. Expenditure Control Register** in Form GAR 9.
- 38. Liability Register** in Form GAR 6.
- 39. A Stock Register of cheque-books/forms** in form CAM-1 (Appendix 5).
- 40. LOC Register.**
- 41. Log Book** for Department vehicles.
- 42. Register of Repairs and Maintenance of Vehicles** indicating the cost and dates, etcetera.
- 43. POL Register** showing the cost of POL, date of issue and recipients with dated signature.
- 44. Register for daily account of Service Postage Stamps.**
- 45. Overtime Register.**

- 46. Inventory Management:** Each department or office is required to execute Inventory Management. The basic rules regarding inventory management are available under Rules 207-223, Chapter 7 of the General Financial Rules, 2017.

I: Records of personal information – Service Book

*All the Offices having DDO should maintain separate **Service Book** for every full-time Government employee wherein all the requisite records should be entered, regularly updated and verified at regular intervals, which shall include: (for details, kindly see FR&SR)*

47. Basic personal details of the employee like:

- a. Name.
- b. Designation.
- c. Father's and Mother's names.
- d. Date of birth.
- e. Date of superannuation.
- f. Nationality.
- g. Tribe.
- h. Identification mark.
- i. Exact height by measurement (without shoes)
- j. Signature.
- k. Whether differently-abled.
- l. Qualifications.
- m. Marital status.
- n. Permanent address.
- o. Communication address.
- p. Home town at the time of entry into Government service.
- q. Photograph.

48. Service matter-related personal information like:

- a. Date of initial appointment with Order number and date.
- b. Date of entry into Government service and joining date.
- c. Date of regularisation with Order number and date, if happened after initial entry.
- d. GPF/NPS (PPAN & PRAN) number.
- e. Details of pay duly approved by competent authority (including increment, pay upgradation, promotion pay, or any changes of pay with Order numbers and dates).
- f. Family declaration (details of family declared, duly approved by Head of Office).
- g. Nominations for DCRG/GPF/NPS/GIS etc.
- h. Details of awards/rewards/appreciation and suspension or punishment, and every other interruption of services.
- i. Credit and debit of Leave Accounts (see Rule 15 of CCS Leave Rules 1972).
- j. Any promotion or pay change and transfer.

- 49.** Each entry is to be attested by the Head of Office. No alteration in the date of birth of a Government servant should be made except with the sanction of the Government.
- 50.** Head of Office shall keep one copy of each Service Book, and another copy shall be given to the employee.
- 51.** As per direction of the Head of Office, the employee shall submit the Service Book every year for verification which will be returned after necessary entry. Both the copies are to be treated as original.
- 52.** All the DDOs shall ensure that each employee includes *only* the eligible members while making Family Declaration and other nominations as per relevant rules and orders.

J: Contractual and Provisional Employees

As of now, Contractual staff who are drawing fixed salary, are not granted Dearness Allowance and all other allowances. However, they can avail the benefits of medical reimbursement and TA/DA in the same manner as their counterpart regular employees.

Provisional Employees (previously called Muster Roll employees) shall enjoy 4% annual increment on every 1st January (w.e.f. 4.3.2020). They are entitled to payment of TA/DA in the same manner as their counterpart regular employees. But, for them, "Contingent Bill Form" shall be used for submission of such claims.

The rates, as on 1st May, 2020 are mentioned below:

Vide No.G.12022/2/2018-DSE(Pay) dated 14.1.2019

Revised rates of contractual staff under School Education Department		
Category of post	Name of posts	Revised rate of remuneration (w.e.f 1.9.2018)
A	Trained HSS Lecturer	39600
B	Untrained HSS Lecturer	32300
B	Trained Graduate Teacher	32300
B	Untrained Graduate Teacher	28100
B	Trained Undergraduate Teacher	25400
B	Untrained Undergraduate Teacher	18700
D	IV Grade	12800

Vide No.A.12034/48/2018-P&AR(GSW) dated 4th March, 2020

Revised rates of Provisional Employees under School Education Department		
Sl No	Name of posts	Revised rate of remuneration (w.e.4 3.2020)
1	Group D -- IV Grade	11990
2	Driver	15810
3	LDC	16920
4	Data Entry Operator	19170
Revised rates of remuneration for PS & MS Teachers are being considered by the Govt.		
Sl No	Name of posts	Existing rate of remuneration
5	Primary School Teacher	@Rs.520 per day
6	Middle School Teacher	@Rs.520 per day

K: Maintenance of non-Government schools

There are three categories of non-Government schools under School Education Department which receive regular grants from the State Government, namely – Deficit Schools, Adhoc Grants-in-aid Schools and Lumpsum Grants-in-aid Schools. Employees under Deficit and Adhoc GIA schools are not entitled to Medical Reimbursement, Pension and Family Pension, Leave Encashment, GPF/NPS and GIS facilities.

Upon their death or retirement at 60 years, each employee (working in Deficit School and Adhoc Grants-in-aid School) is entitled to **one lakh rupees only** as Death-cum-Retirement Gratuity (vide No.23015/2/2015-EDN dated 2.3.2017) application for which (in prescribed formats) shall be forwarded through the respective DDOs to the undersigned without delay.

Some facts about these schools are mentioned below:

- A. **Deficit Schools:** Employees under Deficit Schools draw the same rates of pay, increment and upgradation including all other allowances which are granted to their counterparts of regular employees. The number of schools under this category in Mizoram are:

<u>Particulars:</u>	<u>Number of schools:</u>
a. Deficit Primary School	- Nil
b. Deficit Middle School	- 10
c. Deficit High Schools	- 9
d. Deficit Higher Secondary Schools	- 7
<u>Total of Deficit Schools</u>	<u>= 26</u>

- B. **Adhoc Grants-in-Aid Schools:** Employees under Adhoc Grants-in-Aid Schools enjoy the same rates of pay, increment and upgradations **but** half allowances of those which are granted to their counterparts of regular employees. The number of schools under this category in Mizoram are:

<u>Particulars:</u>	<u>Number of schools:</u>
a. Adhoc GIA Primary School	- Nil
b. Adhoc GIA Middle School	- 65
c. Adhoc GIA High Schools	- 129
d. Adhoc GIA Higher Secondary Schools	- 12
<u>Total of Adhoc GIA Schools</u>	<u>= 206</u>

- C. **Lumpsum Grants-in-Aid Schools:** There are a total of 146 schools under this category. A lumpsum grant of Rs.300000, Rs.250000 and Rs.200000 per annum each are granted to 52 private Higher Secondary Schools, 54 private High Schools and 39 private Middle Schools respectively spreading across the State.

53. For the conduct, control and maintenance of non-Government schools funded by the State Government, there are rules such as **Adhoc Recurring Grants-in-Aid for General Maintenance of Schools Rules 1997** and the **Mizoram Education (Grants-in-Aid for Maintenance of Private School) Rules 2006**. Some of the basic important points are excerpted here:

Appointment of staff under Deficit and Adhoc GIA Schools:

- No employee shall be employed having qualification less than what has been prescribed for Government schools. [Rule 3(16) of GIA Rules 2006]
- The scale of pay and allowances etc cannot be higher than their counterparts in Government schools. [Rule 4(1)(d) of GIA Rules 2006]
- Any appointment of teaching and non-teaching staff recommended by the Selection Committee becomes valid only on obtaining approval by the Government [that is, approval by the competent authorities, as mentioned in Rule 4(3) of GIA Rules 2006 etc.]
- The Department of School Education is **not liable** to grant any fund for payment of salaries/remunerations for those appointments made in contravention to the existing rules issued by the Government in this regard from time to time.

Procedures for recruitment of staff under Deficit and Adhoc GIA schools			
Names of post	Chairman (Selection Committee)	Member Secretary (Selection Committee)	To be approved by
Middle School Teachers	SDEO concerned	CEO concerned	DEO concerned
Middle School Headmasters	DEO concerned	SDEO concerned	Director of School Edn Dept
High School Teachers	DEO concerned	SDEO concerned	Director of School Edn Dept
Higher Secondary School Lecturers	DEO concerned	SDEO concerned	Director of School Edn Dept
High School Headmasters	Director, School Edn Dept	DEO concerned	Secretary, School Edn Dept
Higher Secondary School Principals	Director, School Edn Dept	DEO concerned	Secretary, School Edn Dept
Other staff	DEO concerned	SDEO concerned	Director, School Edn Dept

L: Miscellaneous

54. In order to avoid delay of pension benefits for regular employees, each DDO shall complete all the pension papers of employees retiring on superannuation pension at least **six months before date of retirement** and forward the same to Chief Controller of Accounts - Accounts & Treasuries, Aizawl.
55. In case of regular employees under Siaha, Lawngtlai and Lunglei districts, pension papers shall be submitted to the Joint Director - Accounts & Treasuries, Southern Zone, Lunglei.
56. Any application for GPF Final Payment (in case of retirement and death of regular staff) shall be submitted **only** to the Chief Controller of Accounts - Accounts & Treasuries, Aizawl.
57. The DDOs shall forward any applications for NRW (Non-Refundable Withdrawal) of GPF to the Director of School Education. The **original** GPF Statements of - (i) current year, and (ii) previous year - shall be submitted along with such **duly filled-in** application form. For *duplicate* GPF Statements, the concerned DDO shall certify the amount and date of withdrawal (NRW or Advance) during the current financial year w.e.f 1st April till date.
58. As per existing order, employees under Deficit and Adhoc Grants-in-aid schools cannot be officially permitted to act as Guarantor for loans or advances.
59. Bank accounts shall not be opened by any office without approval by the Government.
60. **It is strongly recommended for compliance of all the Heads of Office under School Education Department to appoint Gazetted Officer serving under him as DDO to sign the bills or orders** etc. for him, in line with Rule 35(2) of the Receipts and Payments Rules, 1983. This is to ensure strong system of check and balance as well as transparency and accountability. Name and specimen signature of such newly appointed DDO should be communicated to the concerned Treasury Office and Bank branch with which the office is in account.

The undersigned shall strictly monitor and inspect each DDO and other establishments at regular intervals to ensure compliance of these rules and procedures at all levels.

It is the privileged duty of all concerned to spend public money wisely and cautiously so as to ensure delivery of the best services.

Sd/- (K. LALRINZUALI, IAS)
Director of School Education
Government of Mizoram

No. G. 25020/1/2020-DSE(B)/1

Date: 1st May, 2020

Copy to:

1. All the Drawing and Disbursing Officers under School Education Department for information and strict compliance.
2. All officers under Directorate of School Education for information and necessary action.
3. Officer i/c of MIS Cell of this Directorate requesting to upload in Department's website.
4. Guard file.


(Dr. LALZAHAWMA, MF&AS)
Deputy Director of Accounts
Directorate of School Education
Government of Mizoram