

**ZOU PRESBYTERIAN CHURCH SYNOD
THE PRESBYTERIAN CHURCH OF INDIA**



**SERVICE RULE
AND
FINANCE GUIDELINES**

2019 REVISED AND EDITED

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Zou Presbyterian Church Synod
The Presbyterian Church of India

SERVICE RULE AND FINANCE GUIDELINES

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Service Rule

BAWNG - 1

SIEMPU DIING LAHDAN

I) Semtu/Siempu-Minister na sem ding a lah ding dan:

1. PCI General Assembly Constitution Bawng VI Clause 2(a) na bang ahi ding hi.
2. Siempu/Minister lah ahi chieng in atawm pen a kum 20 tan sem thei dingte lah ahi giap ding hi.
3. Serampore nei ah B. Th. Course a um nawn tahlou zieh in Zou Presbyterian Church Synod sung a Pastor sem ding pen a ngiempen in B. D. tan zousate lah thei ahi giap ding hi.
4. Hattuum dan zou kimlou leh thununna na tuoh sate zong ahi theisih ding hi. Tualeh, Khamthei guithei leh chindan thanguoi ching mite zong ahi theisih ding hi
7. Semtu khat na hisa, a zieh nei a tawpsah (terminate)-te koima Siempu ding a lahlou ding ahi.
8. Bible leh PCI Thuginpi pomloute zong Siempu a lah ahitheisih ding hi.
9. Laisiengthou zil ding pen Synod in a chawm nawnsih a, Synod in poimaw asah chieng in interview ahan ding hi.

II) Siempu hilou Department a sem ding lah na ding dan tam bang ahiding hi.

Laisimna lam ah ahileh a post zil ahiding a; Graduate, Undergraduate, Trained leh Untrained Category a khi ahi diing uhi.

Tam thu pen a kisaipi Board/Committee in SEC ah a poimawna ahing tut ding a, tuami thu SEC in guntah a ahing gel zaw chieng in Session a tut tou hi van, Session lemsahpi dandan ahiding hi.

BAWNG -2

SEPDAN LEH SEP HUN SUNG

1. **Semtu sepdan:** Semtu khat pou pou in a enkoltu Board/Committee thabituh dan khu a subuching ngei dia, tha bituh anga zou louleh ajieh te leh athasenna tuomtuomte zong a report tel zel ding hi.
2. **Nasep patdan:** Semtu khat pou in asepnah khu guon ahina (appointment order) dungjui in ajoint dinga, tua a joint ni a kipan a sep kum sim pat hivan, alaw zong tuami nia kipan a siem pat/pieh ahingal ding hi. A seppatna lai (joining - report) a kisaipi Board or Committee tuon in apelut ding hi.
3. **Semtu namdetna:** Semtu dinga lahtha pouma kum khat pumlum asepnah zou chieng, sem zom tou zel dia chin leh tah hi a a enkoltu Board/Committee in angaileh namkipna diing in Executive Committee ah a tut diing hi.
4. **Semtu chiemtena (Service record):**
 - a) Service Record Bu Head Clerk in a kem diing a, akul-le-poumawte giellut jel in a kisaipi Executive Secretary incharge kung ah a pelut zel diing hi.
 - b) Semtute nasepdan a kisaipi Executive Secretary-te'n limtah a enkai in kul-le-poumawte a kisaipi Board ah a tut zel diing hi.
5. Seniority Sep mun kibang, Pay Scale kibang, mawpuohna kibangte: a Seniority uh a joining date ua et hivaan, a joining ni uh akibahleh a pienkum uh ni leh ha a et ahi ding hi.

6. **Sepna tawpsah:** Semtu khat pouma a enkoltu Board/ Committee theipina lou a ama thu a atawp leh atawpna halaw ban ah amu thei ding um nanleh amutheisih ding a, anuasie nia kipat atawp a chiemte ahingal ding hi.
7. **Nasep hun sung:** Nasep hun sung (working hour) leh khawlni te (Holiday list) Synod pumpi huop a department/ Committee in a bawl bang zel a jui ahiding hi. Synod in approved holiday abawlte ban ah a poimaw mama ziah leh alou thei lou a holiday puon khiet angai leh Head Office te'n half holiday chi a puong theiin amang thei ding uhi. Ahivangin kum khat sung in a tampen in **half holiday** thumvei leh **full holiday** thumvei khel a zang thei sih ding hi.

8.1. **Transfer leh TE/DA thu.**

- a) Semtu zousie suonkuolna ding (General Transfer) pen Session khat a gen masah ahi ngei ding hi. Semtu koipou in Transfer Order amu ni apat ni 15 (Sawm-le-nga) sung in joint abawl ngei diing a, tua zou chieng in ha khat sung in a innkuon un a sepna mun uh a tun ngei diing uh ahi.

Tualeh, ha khat sung a family toh a tun thei sih uleh azieh leh ajal concern Committee ah a tut diing hi.

Azi sepna nei a hachin a law sanna nei ahileh semtu in gin-umtah a, a Station pansan a, a sep laisie a innkuonpate en thei ahisih diing hi.

- b) Semtu Transfer a umte'n a join hun ding bikhieh dungzui a a join louleh a join hun vaigeinate ani a tuot in ahalaw apat nitha katpieh ahi ding hi. Tua khu a kisaipi committee in a theipi ding hi.
- c) Semtute a kisuon (transfer) chieng un a umna apat a kisuonna mun atunna ding Synod mawpuoh ahiding hi.

d) Punishment Transfer:

Semtu koi zong ama kingetna jieh leh gawtna dan a (Punishment) suonkuol a umten TE/DA amu thei sih ding a, amun a tunna ding ama kimawpuoh ahiding hi.

8. 2. Committee/Khawmpi manna TE/DA:

a) Outside Manipur (Gam pulam ah):

Koitobang Manipur pulang a; Pawlpi sawlna banga vazinte TE (Bahara) pieh ahi ban ah DA ni khat in Rs.500/- hisap in pieh ahi ding hi. Tam DA-pen in a lamjawt sung leh a Programme zah sungteng ahuom diing hi.

b) Inside Manipur (Gamsung ah): Koitobang pawlpi toh kisai (Official) a zinten TE/DA amu ding uhi. DA nikhat Rs.200/- hisap in pieh ahiding hi.

c) Atung a TE/DA kigente pen a kul-le-poimaw dungjui in Executive Committee in a sulamdang thei diing hi.

BAWNG - 3

SEPNA KI TAWLDUO DAN

Semtuten kitawlduona (Leave) tam bang in a mu un a nei ding uhi.

1. **Casual Leave:** (tawlduo zuai) Semtu in ni 30 zel ah ni khat kitawlduona (casual leave) amu thei hi. Amabou khatvei thu in ni 3 sanga tamzaw pieh thei hisih van, kholkhawm thei zong ahisih ding hi.
2. **Examination Leave:** Semtu zilna neite'n a zilna toh kisai Examination leave apoimaw dungzui in a ngetna banga pieh thei ahi ding hi. Sangsy single Teacher hina munte ah apoimaw leh substitute ding enkoltu Committee in angaituo thei ding a, alaw pieh dan ding toh agelkhawm ngal ding uhi. Tualeh, semtu dang biel neite zong akisaipi Committee leh i/c Executive Secretary in ana ngaituo ding hi.
3. **Medical Leave:** Liemna/baina, damlouna zieh a damdawi inn tung hielte a enkoltu Board/Committee in Doctor advice dungzui in Medical Leave ape thei ding hi. Khum leave apieh sung a adam zou tuom sihleh akisaipi committee in Executive Committee khut ah akoi ding hi.
4. **Kisahkholna tawldamna (Preparatory leave for pension):** Semtu pension peikuonten tam kisahkhoh tawldamna (preparatory leave) angen thei ding hi. Tam pen ni 30 adia bikhieh ahi. Tam leave lah sungin ahalaw a kim in amu veve ding hi.
5. **Thatang a lah:** Semtu koipou in ama thu in a thatang diing a lathei sih diing hi. Ala a umleh a kithei ni a kipat ama-le-ama kitawp a pom ahidiing hi.

BAWNG - 4

SEMTU ETKOL DAN

Synod sunga semtu khat hi dinga Laisiengthou zil ding ahiei, zilna dang poimaw a sawl a umleh tam bangin etkol ahiding hi.

A. Pastor Nasep Dan leh Etkoldan

1. Biel a um Pastor te'n bielsung a totkuol chieng un atotna Hattuum ah, Visitor's note ah a kizah dan teng gelthaw in a nuasie zel ding a, tua visitor note book ding pen apoimaw dan zil in Synod in atuoh ding hi.
2. Synod Modality dungzui in Bieltu Pastor in a biel sung ah Seminar/Camp/Revival khat penpen kum khat sungin khatvei tei aneipi ngei dinga, tuami Programme pen Synod in a theipi ding hi.
3. Semtu khat pou Synod in poimaw leh kul asah bang in asuon khe thei zel ding hi.

B. Semtu Hinua a Zilna

B. Semtu hinua a zilna:

1. Semtu khat hi nua a zilna sangzaw zil nuomten akisaipi Committee ah ngetna a bawl ding ua, Synod Session in kul-le-poimaw asah a zil ding a mi asawlleh tambang a etkol ahiding hi.
- 1(a) Tun-le-kuon lamsap kum chin in Train 2nd Class Synod in a pe ding a, Course fee teng ama un a seng ding uhi.
- (b) Zilna a zaw chieng in a sepna a join kia ding a, Yearly increament due teng zong a sunzom ding hi.

C. Ziltha dingte etkol diing dan:

- a) Synod in Bible zil ding asui chiengin/ahon chiengin bou kingetna pieh thei ahiding hi. Tua kingetna lai tungtawn in Proper Channel in Synod Theological Committee ah apelut diing hi.
- b) Azilna toh kisai fee pieh ngaiteng piesah hiva'n, akuonna leh azawna lamsap (Bahara) Train 2nd Class leh Bus fare ban ah daily allowance piehsah ahiding hi.

II. Probationary Pastor Etkoldan

1. Probationary Pastor lah ahi chiengin, a umna ding mun a koi ahi masang thumopna neipi zel ahi ding a, tua thumopna neipi dingin Senior Upa leh Senior Pastor-te Session in a guot pai zel ding ahi. Tambang ma in piching a siem (Ordination) ahi zou chiengin zong biel a koi masang in thumopna neipi zel ahiding ahi.
2. Probationary Pastor ahisung in kumteng in suon kuol zel ahi ding a, akisuonna mun ding in Presbytery tuomtuomte (Synod sung) ahi zel ding hi.
3. Piching (Ordination) a siem hun atun chieng in Pastoral Committee in hoitah a khuolchilna anei masa ding a, siem piching thei ahileh/hilou dungzui in Synod Session a tut ding ahi.
4. Probationary Pastor ACR khu a enkoltu Pastor in giellut in Presbytery Sub-Pastoral Committee ah a pelut ding a, Sub-Pastoral Committee in hoitah a khuolchil in Synod Pastoral Committee ah kum chin in a pelut zel ding hi.

ZOU PRESBYTERIAN CHURCH SYNOD

PROBATIONARY PASTOR ANNUAL CONFIDENTIAL REPORT

For the Period from.....to.....

1. Name of Probationary Pastor :.....
2. Date of Birth :.....
3. Qualification :.....
4. Date and Session of his appointment :.....
5. Pay/Scale of Pay :.....
6. Place of Posting :.....
7. Name of Pastor to whom attached :.....

Signature of
Sr. Executive Secretary

OBSERVATION

1. Obedience :
2. Discipline :
3. Honesty and Integrity :
4. Punctuality and keenness :
5. Intelligency and speed in work output :
6. Devotion to duty :
7. Readiness to accept responsibility :
8. Knowledge and skill in guiding and
leading Church Administration :
9. Relation with fellow workers :
10. Behaviour towards the public :
11. Behaviour in Church activities :
12. General observation and comment :

Date:

Signature of Reporting Pastor:

BAWNG - 5

THUNUNNA (Discipline)

1. **Politics sailou ding:** Synod nuoi a semtu khat in politics asailou ding ahi. Tuaban ah Political party khat pou pou ah member hina zong aneilou ding ahi.
2. **Sumsuina:** Semtu zousien sum suina dang toh athuo thei sih diing hi.
3. **Taihilna:** Enkoltu Head of Department, Board/Committee in anuoi a um semtu akul bang in a taihil in aphawh thei hi. Tuachia taihil leh phawhna akinei nua a lung tunlana a umleh atungtang asaitu Committee in action a la ding a, tuachin Session ah thutawp siem ahi ding hi.
4. **Semtu tawpdan:-** Semtu in asepn pan a ama thu a kitawp a ut ahiei/ahisihleh, a enkoltu Committee in tawpsah utna aneih ha khat hillawhna nei masa in atawpsah thei ding hi.
5. **Gawtna:** Semtu amawna toh kituoh in tam anuoi a bang gawtna pieh thei ahi.
 - i) *Sepna lam a gawtna:* A thu toh kituoh in asepn a kiehngiem sah (degrade) ahiei, (suspend) khawltadi sah ahiei, pension sah ahiei, pumtawp sah (terminate) ahiei, transfer ahei alaw katsah ahiei-te a gawtna pieh thei ahi
 - ii) *Khawlsah (suspension):* Semtu khat pou khelna neipum a semzing kawm ahiei, phalna, theipina tellou a Synod deilou lam a kizangkha, atung thu ngaituo leh thutanna a um masang teng enkol tu Board/Committee in asepn pat a khawlsah (suspend) tadi thei hi. Tua suspend a a um sung alaw pieh tadi ahisih ding a, amatang a sem diing Board in a ngaituo diing hi.

Khawlsah ahisung in atung thu ngaituo hiva'n khawlsah a, a um ziehte genkhawm in siem atan na thu gen ding a hun pieh ahiding hi. Tualeh siem atanleh a sepna ngai ah sem kia va'n, a khawl sung teng a, alaw muloute akimkhat amu thei ding a, a Seniority zong asunzom thei ding hi.

BAWNG -6

DAMDAWI LAM KI-ETKOLNA

1. Damdoi lam ki-etkolna

Semtu (Regular Employee) khat ama tasa ngei in damlou in damdawi inn a lum taleh, a um sung a damdawi mante, Laboratory, Investigation leh Operation a lutna vanzah poimaw mante Cash Memo discharge Certificate te toh et ahi ding a, tua asen teng apat 50% piehsah ahi ding hi. Tualeh tam Cash memo pen Admit tu Doctor Prescription lai in athuop ding ahia, Re-imbursement pen atam pen in Rs. 20,000 (Sang sawmni) tan ah 50% re-imbursement pieh thei ahiding hi.

BAWNG -7

PENSION PIEHDAN

A. PENSION BOARD:

1) Synod Pension Board:

Pension leh akisaipi sum leh pai (Pension Fund)te Synod Pension Board in a enkol ding hi.

2) Members:

Tami Board ah member mi-11 ahiding a, Executive Secretaries, Moderator/Secretary leh Treasurer-te Ex-Officio member ahiding uhi.

3) Term:

Pension Board member dingte ahileh Synod Moderator/Secretary mapuina ahiding hi. Synod Session in kum thum (3 years) sung zel dingin a guot dinga, a tualeh a Chairman ding leh Secretary ding zong a guotpieh ding hi. Tam Board in Synod Session ah Report apeding hi.

4) Ahuopsung:

Tami Pension Rule tha kizahnua a Synod sunga sepna zom (joined) tha phot ahuop ding hi. Tami daan tha zah masanga semsate, Pension daan lui bang banga (1st Amendment) zui ahiding hi.

B. PENSION PIEHDAN:

1. Full Pension:

Semtu (employee) khatpou apienkum (Date of Birth) asim in kum 60 (Kum sawmguh) achin chiengin Full Pension pieh ahi ding hi. Tam hun bichiem atun ding kum khat masang ngei in a enkoltu Board/Committee in ngaituo van in, tuachiengin Executive Committee ah atut ding hi.

Ahalaw (monthly) Pay pen a Pension ha uh full in akibawl pieh ding hi. Tualeh a pension sum (halaw) pen Basic Pay apat a kimkhat (50%) pieh ahiding hi.

2. Voluntary Pension:

Semtu khat in kum 20 (sawmni) a sepnua a, sem ngap nawnlou a, akinget a, Executive Committee/Session in a phalpiehleh Voluntary Pension alatheh ding hi. Tambang a voluntary pension peiten a basic pay kimkhat a mu ding uhi.

3. Medical Pension: Semtu khat damlouna zieh a, a sepna sem zom theilou a ha-3 tan a umleh Medical Pension pieh ahiding hi. Tam dan in kum-5 tan semsate a huop thei giap ding hi.

4. Family Pension: Family Pension pen semtu Ji/Pasal ngei pieh ahi ding hi. Tualeh a pension sum /pen a pension tu law kimkhat (50%) ahi ding hi. Tualeh zi/pasal dang anei ni leh ashi ni apat in a pension suhbei ahiding hi.

C. PENSION SUM KOI DING DAN:

1. Semtu (employee) khat phot in ahalaw (Basic) apat in 10% a cut zel dinga, tuami sum pen ama min a bank account RD/FD/SIP hong in Synod in Bank ah koisah ahiding a, Office in Bank Account Book a kem ding hi. Tualeh Synod in a pension chieng a, a kholkhiet zat a pat 50% a thuh zel pen ha chin in a thuhta ding a, Pensionable (Pension nei dingte) 10% of Basic leh Non-pensionable (Pension neilou dingte) 10% of Gross Salary (Total Emolument) a pat 10% a thuh ding a, Bank Account tuom ah a koipieh ding hi. (Vide 14th Session Finance Committee Report Annexure-1 Resolution No.1 dated 1/12/2017)
2. Tam Synod thuhna khu Semtu koi ahiei ama-le-ama kitawp ahiei, Synod in a tawpsah ten amu theisih ding uhi. Amabou ama mimal GPF kholkhawmte khu amu ding hi.

D. PENSION SUM LAHKHIET DAN:

1. Pension sum lahkhiyet dan (a) Semtu khat in a pension kum ching a (full pension) a pei leh ama sum koilut teng a lom (lump sum) in khatvei thu in a lasieng thei pai ding hi.
2. Semtu khat in kum sawmni (20) a sepnua a voluntary pension alahleh pension sum lah ding dan pen, full pension a peite lahdan bang ahi diing hi.
3. Semtu khat damlouna zieh a semzom tou theilou a Medical pension ahileh a pension sum lahding dan pen full pension a peite lahdan bangbang ahi diing hi.
4. Semtu khat in a sepsung banghun banghun a vangsiet thu a shina, manna aneileh asum lah ding danpen Full pension apeite lah bangbang ahiding hi.
5. Semtu khat gawtna (punishment) dan a tawpsah ahileh ama koi (kat) teng a lom (lump sum) in a lakhe ding hi.
6. Semtu (Regular employee) khat in Pension fund a khol nua a, shina manna khat atuoh leh, asum koiteng kimtah in amu thei ding hi.
7. Pension Gratuity tambanga piaah ahi ding hi
 - a) *Kum 15-20 sung semte Basic Pay x 3months (alaw zat thum)*
 - b) *Kum 21-25 semte Basic Payx4 (alaw zat li)*
 - c) *Kum 26-30 semte Basic Payx5 (alaw zat nga)*
 - d) *Kum 31-40 semte Basic Payx6 (alaw zat guh)*
8. (a) Death Gratuity: Semtu regular employee khat asepsunga shina manna atuoh leh shigalna (death gratuity) dan in ahathum law toh gaal ahi ding hi.

(b) Death Gratuity kipete khun pension gratuity a mu theisih ding uhi.

9. Semtu khat in a sepsung bang hun bang hun a vangsiet thu a shina-manna atuohleh a Pay lah ding dan pen Full Pension a peite lah bangbang ahiding a, a Service hun tan a huop ding hi. Tualeh a Service hun bei chieng in (pension hun a tun chiengin) a Nominee (Ji/Pasal) a dam nahlaileh Family Pension pieh ahiding hi.
10. Tam atung a Pension dan in tam dan kizah pat: 2013 January masang a, appointment-te bou a huom ding a, tam zou a apointment thate a huop sih ding hi. Tualeh, January 2014 zou a Appointment ten ahalaw (total emolument) apat in 10% a cut zel ding ua, tuami sumpen amau min in Synod Office in Account Book akem ding hi. Synod in zong “athuhna” in Semtu cut zaza (equal amount) toh a pension chieng in thuh ahiding hi. Tualeh, monthly pension pay, family pension pay leh commutation chite a mu thei sih ding hi.

RECORD:

Tami C.P.F (Contributory Pension Fund) Record bu pen bang hun bang hun a et thei ding in Office ah Cashier/Accountant in akem ding hi.

BAWNG -8 ACCOMODATION

1. Semtu Inn luo dan:

Semtu/Pastor leh Pro-Pastor te Synod sunga a umna ding mun ah (Quarter) inn luo ding uh ngaituo pieh hivan, Synod in Quarter anei louna mun ah Inn sap (House rent sui ahiding a) aluo man Synod in apieh sah ding hi. Ama Inn a umte pen inn luoman (Bahara/rent) pieh thei ahisih ding hi. Sangsye te pen a umna tuolsung Hattuom in angaituo ding hi. Tualeh Synod Quarter luoten a luoman (House Rent) a Basic Pay apat 2% kah zel ahiding hi.

2. Quarter umlouna munte ah:

Synod Quarter umlouna munte ah inn sap (House rent) tam anei a bang a piehsah ahiding hi.

- | | |
|----------------------|----------------------|
| a) Village | Rs. 500 (Maximum) |
| b) Sub Town | Rs. 1,000 (Maximum) |
| c) Town | Rs. 2,000 (Maximum) |
| d) City (Imphal) | Rs. 5,000 (Maximum) |
| e) Metropolitan City | Rs. 20,000 (Maximum) |

Synod
Siemzılna lam
Etkol Dan

BAWNG -9 EDUCATION (SIEMZILNA)

Synod in tu a kipat in School tha hon ahi nawnsih ding a, tu-le-tu a School i neisate tam anei a bang a etkol ahiding hi.

CONTRACT SCHOOL:

1. Grant School chi ahi ding hi.
2. I gamsung a naupang laizilna ding gelkhawlna zieh in Singtang lam a Government School umlouna khuote ah hon ahi dungzui in Government School umna a School kikoite lahkhiethetthei ahi ding hi.
4. School um theina ding khuo te ahileh a tawmpen a Naupang 15 tunglam leh inn 10 tunglam ahi ding ahi.
5. Management: Class I - II tan (Elementary Level) tan siemtah leh hoitah a zilsah ding ahi. Class - II tan a zaw chieng ua akhokim nai ua Government School um penpen ah (Main Streamed) khumlut ahi ding hi.
6. ***Characteristics:*** School ahileh Single Teacher ahiding a, asep ding dan ahileh Schoolte pangaite bang in naikal 6 (six) nichin in a kai ding uhi. Sangsyeh khat in kum khat in 130-150 working days anei ding a phut ahi. Holiday ahileh School pangaite a zui ahiding hi. Syllabus ahileh Government Prescribed BSEM te Syllabus zui ahiding ahi.
7. Naupangte laihi theitan a hil a, zilsah ding, tuana a siemthei deute ahileh bang hun a zong (Promoted) bawl ding, aban simsaah ding, kumtawp ngah selou ding ahi.

8. Tan II tan siemsah ahiding a tuazou chieng tan - III sim ding a (Main stream) School a khokim nai a um formal a kikhum lut ding ahi uhi. Naupang laisiemna khu “Quality Education” ahi ding hi.
9. School khat honna ding in khosung a mi umza, naupang umza, inn umza survey bawl ahi ding.
10. Teachers Profile: Sangsye khu Minimum Educational Qualification ahileh 10 passed ahi ding, khosung mi numei bang hithei leh deihuoi hi. Tuaban ah Sunday School a na khangliensa mi hihen len, Sunday School Sangsye a na pangkha mi, naupang it thei bang hileh, khosung mi a qualified a umlou leh a khokim nai a mi khosung a tenglut thei ding mi ahi ding ahi. Sangsye te khu Politics a lunglut lou ding, election a mi a ding Vote campaign a tailou ding uh ahi. Tualeh kum china sutzop tou ding khu a poimaw nalai leh renew ahiding a, apoimaw nawnlouleh khawlsah/suhbei ahiding hi.

GRANT SCHOOL:

1. Synod in School a semtu a neisate ban ah tu-le-tu in koima semtu det (Regular) ding la nawnlou in a poimawna munte ah grant apieh thaw zel hi.
2. Mission School umna sa munte a semtu kichinglou seng a thei ahichieng in, semtu hisa (Regular Teacher) koi ding lemtang a umsihleh Synod in a School leh Hattuum kungah semtu (Teacher) chawmna ding a rate umsa a nei bang in grant a pe thei hi.
3. Sorkal leh Private School umlouna mun singtang khoneute a Mission School um nailouna munte ah Synod in poimaw a sah bangbang in grant pethei a, naupang keptham a um nawnlou chieng in khawlsah thei zel hi.

4. Grant Teacher kichi pen, Hattuumte mawpuohna a koi ahia, chitna nei atheite uh la in, a poimaw dan bang zel in a tawpsah thei zel ding ua, ahoizaw ding mi a umleh a semsah zel thei ding uhi.
5. Hattuum in Grant Teacher ding a alah pen uh amin leh a hinate Synod ah theisah va un, amabou Synod Worker leh semtu ahisih ding hi.
6. Synod in a Grant na sum pen a semtu ahilouleh Hattuum Chairman/Secretary in Monthly Report pekawm in a la thei zel ding hi.
7. Grant Teacher koitobang in, kum bangtan a sawt a sem nanlezong Regularise thei ahisih ding hi.
8. Mission School umna te ah bang ama chi a naupang keptham a um nawn tahlou hun chieng in Synod leh Hattuumte kihou lem in a poimaw hun hun a pieh tha thei ding in School a lakhe thei ding hi.
9. Grant School zousie khu kum khat sung ahiding a, a poimaw nalaiten extend a ngen ding ua, a ngen kia loute pen suhbei ahi zel ding hi.(Vide 9th Session Resolution No. 10 Page-16 and Last Edn. Resolution No. 19 Page-41).

BAWNG 10

TAM DAN TUNGA THUNEINA

1. Danzahna:
Tam Service Rule pen ZPCS huong sung ah pom ahi ni apat zah ahidiing hi.
2. Dan hen theina: Tam dan pen apumpi in ahiei akhil khil in ahiei, bangchih laipou in Synod in apoimaw dungjui in asiempha in asulamandang thei ding a aphiet mang thei ding hi.
2. Dan thutawp: Tam dan achinglou ahiei, aval a hiei, kiniel theina leh hilchien ngai a um leh Synod Session thupuasahna khu thutawp ahi jel ding hi.

.....

Synod Sum etkol dan

BUNG - 1

LOCAL HATTUOM SUM ETKOL DAN

1. LOCAL HATTUOM: Local Hattuum khu Zou Presbyterian Church Synod khut leh keng sum naah pen ahia; a enkoltu leh mawpuotu pen khu Local Hattuum Committee ahi. Local chin in sum leh pai enkoltu ding Finance/Treasurer nei chiet ding ahia; Synod leh Local a ding mawpuohna atuom a nei ahi dinga; tam mawpuohna guot dingte khu Local Committee member lah a mi ginumte guot ding ahi.

2. SUMNAH CHI TUOMTUOM:

Local Hattuum in thawlawm chi tuomtuom inei ua,

- a) Sawm-a-khat
- b) Anntangham
- c) Missionary sumte, PWF & PYF sumte
- d) Local sum (Sunday School thawlawm)
- e) Assembly ading (Pentecost Day)
- f) Khristmas thawlawm
- g) BSI thawlawm
- h) Sil tuom a ding (i.e. Biehin lam nang, Sunday School)
- i) Sil lui zuahna
- j) Kikhop thawlawm

Tamna kipat a sum mute khu Finance Secretary in ala ding a, Treasurer kung ah apelut ding hi. Local Cash Book ah agiel lut dinga, ahina bang chiet in ape sawn kia mai ding hi.

3. LOCAL TREASURER LEH FINANCE-TE NASEP:

- a) **Finance Secretary:** Local thawlawm lut zousie leh Synod sum zousie mutu leh Treasurer kunga pekhetu ahi. Receipt tungtawn in amaw/Form zang in amaw a sum mute Cash Book ah agiellut dinga, piekhietna Form zang in or Receipt zang in Treasurer kung ah apekhe ding a Treasurer in Receipt ala zel ding hi.

Auditorten kumtawp chin in a Cash Book Receipt zousie leh Treasurer Sum zahna zousie atahlang zel dinga, Local Committee ah apelut zel ding hi.

- b) **Treasurer (Local ah):** Finance Secretary apat a Local etkolna sum dongtu leh enkoltu, Committee thu leh theipina zieh a, apoimaw bang a sum pekhetu ahi. Local sum gelna (Cash Book) akem ding hi.

- c) **Treasurer (Synod ah):** Sawm-a-khat, Missionary leh Synod sum pouma gellutna ding (Cash Book) akem ding hi. Tualeh Treasurer in a hun bangtah in Synod ah apelut zel ding.

4. **CASH BOOK LEH REGISTER:** Hattuum chin in Hattuum a ding a lam chinteng a thawlawm amu zousie chiemtena ding in Cash Book leh Register anei ding uh hi. Tam mi bu ah khun sum mu zousie leh azahna chiengtah a giellut ding ahi.

Sum lut leh pawt zousie a lut ni leh apotni tam Cash Book a gellut ahi dinga, gel khiei khah a um leh giel kia lou in a dihlou chiemtena in a git (tambang in: ~~chiemtena in a git~~) ding a, chiemtena in a Suoi akai ngeingei ding ahi.

5. **RECEIPT:** Hattuum in sum muna dang anei leh amu na pa/nu kungah Receipt ape ding a, azahna zong Receipt a la ding hi.
6. **CASH BOOK HA CHIN KHAH DING:** Cash Book khu nichin hilou in Ha chin a khah (close) ding ahi, Cash Book koltu in Seal tat in a Sign zel ding hi.

BUNG - 2

BIEL LEH PRESBYTERY SUM KEP DAN

- * Treasurer in a sum zahna zousie kimtah a gellut in a zahna support dingin Cash memo leh APR ala ding hi.

1. BIEL AH:

- a) **Treasurer:** Biel sung Hattuum zousie a sum lut pouma kentu khu Treasurer ahiding a; Biel Treasurer in akhut a sum a um sungteng maw apaw dinga, bangchih lai pou in zong sil danga zah leh leitawi phal ahisih ding.
 - b) Biel sung Hattuum zousie apat a, amuna zousie Treasurer in Cash Book ah agiel lut ding a, apelut Hattuum leh a ziehte hoitah in a giel ding hi.
 - c) Biel sung Treasurer in ha chin ahiei, ahilouleh alemchang masa penpen ah Hattuum danga a sum mute form 'M'-zangin agawm khawm dinga, Local Hattuum Treasurer ah asum muna apelut kia ding hi.
 - d) **Audit:** Biel Khawmpi in Auditor dinga aguotte un Audit abawl ding ua, Biel sung Khanglaite, Nupawl ate Audit abawl ding ua, Biel khawmpi ah et thei dingin mansan a um ding ahi.
- * Finance in asum mu zousie kimtah a giellut in Treasurer ah a pelut ding a Receipt ala ding hi.

2. PRESBYTERY AH:

- a) Presbytery chin in Finance Secretary leh Treasurer khat anei ding uhi.
- b) Presbytery Treasurer in Presbytery sum akem ding a, akep sungin maw apaw ding hi. Presbytery khawmpi ah sum dinmun report abawl ding hi.
- c) Presbytery Treasurer in Biel chin a Synod sum lut za leh Local Hattuum a, a sum mute Presbytery Khawmpi ah report abawl ding hi.
- d) Presbytery Khawmpi in aguot Audit te in Presbytery sum a endih ding ua, Presbytery Khawmpi a et man teitei dingin Auditor ten Presbytery Secretary ah a pelut ding uhi.

BUNG - 3

SYNOD SUM ETKOLNA A THUNEI TUTE:

1. **Synod:** Synod sum mu, kep leh zaah dan thu a thuneitu pen khu Synod ahi. Synod Khawmpi kal lah a thuneina khu Synod Executive Committee thuneina ahidinga, Synod Executive Committee in poimaw bih leh sil kinaw zuolte chi lou ah sum leh pai thu ah Synod Finance Committee tungtawn zel in apeipi ding hi.
2. **Synod Finance Committee:**

Synod Finance Committee in sum muna, kepbit leh zahna tungtang ah maw apaw ding a, tam thu a peidan mumal leh bawldan hoi, geldan dih leh muna leh zahna ding etfelna ah maw apaw ding uhi. Sum zah ding (Budget) sum dinmun en in angaituo ding ua, Synod Executive Committee ah atut ding uhi. Tualeh sil kul leh poimaw a atheite uh ama uh Committee thuneina in azaw loute Synod Executive Committee ah atut ding uhi.
- a) **Athuneina leh a nnate:** Synod department zousie Hachin Statement of receipts leh payments alakhawm ding ua, Synod khawmpi kikal ah thum vei tei beh sum dinmun a enkai ding uhi. Akul bang zel in a gel fel ding ua, apoimaw leh kul sil a, atheite uh Synod Executive Committee ah atut ding uhi. Sum nget bena (Additional Budget) akai khawm ding ua, pieh ngai dinga poimaw asahte uh Synod Executive Committee ah atut ding uhi. Additional Budget ah ahileh azahna ding guoh mai hilou in azahna ding toh kituoh a, amuna ding zong bawl tel ngal ding ahi.

- b) Synod in sum muna ding leh a zahna ding a angaituote chipchieltah leh pilvangtah a bawzui ding ahi.
 - c) Budget allotment tungah zahna ding a umleh akulna san leh sum dinmun enchien a ngaituoin zah thei ahi chia athei uleh Synod Executive Committee ah apawlut ding uhi.
 - d) Department te leh nasepna dangdang a sum zah dante chipchieltahin a endih ding ua, poimaw lou leh kul seng lou a sum zah ahileh hilou a sui zui ding ua, zah dan fellou chia atheite uh akhawlsah thei un, abawl danglam thei ding uhi.
 - e) Finance leh Account sil a policy leh peidan umsa entou in a bawl hoi semna dingah maw apuo uhi.
 - f) Synod Auditors report Half Yearly leh Anual Statement a endih ding ua, akul bangin a bawzui ding uhi.
 - g) Sum mudan ding lampi suitu ahiding ua, nasepna inei lamtuom ah kitoudel thei nang lampi ah pan ala ding uhi.
- 3. FINANCE OFFICERS:** Synod peidan ah Finance Officers Executive Secretary i/c Finance & Treasurer inei ua, amawpuohna uh tambang ahi.
- i) Synod Budget leh Additional Budget te, Balance sheet bawl tungtang ate, Department chin Budget leh Office a sum sun ding dan ah maw apaw ding hi.
 - ii) Synod Budget leh report dangte Synod Khawmpi leh Committee ah alui ding hi.
 - iii) Audit report a bawzui ding
 - iv) Finance Committee min in Hattuum theisah ding zousie atheisah zel ding hi.
 - v) Treasurer in hachin in Cash Book te verify bawl in suoi akai zel ding hi.

4. SENIOR EXECUTIVE SECRETARY DDO:

Synod Office zousie etkolna mawpawtu ahiziehin Finance department zong a etkolna nei a um ahia; amawpuohna tangpi khu tamte ahi ding hi.

1. Sanctioning order gel:

- a) Synod Budget sunga department dangdangte grant pekhetu leh sum zahna ding sanction geltu ahiding.
- b) Sum lam toh kisai sil (e.g. Office order, work order, indent, Tour Programme etc) phalna petu ahi ding hi.
- c) Finance lam a bill hing peite approve tu ahiding hi.
2. Synod sum mu leh zahna gellutna account khu adih ei chi a endih dinga, hachin in khatvei etdihna anei zel ding hi.
3. Finance department tungtang ah policy khoi thei silte Synod Finance Committee ah apawlut zel ding hi.
4. Advance a sum pieh ding pouma a sanction ding hi.
5. Sum lam sil a Government toh kisai maw a paw ding hi.

CASH LEH ACCOUNT SECTION

Synod Finance Department nei ah sum etkol leh akhoi tute feltah leh dihtah a peipi ahi theina dingin Cash section leh account section a um ding hi.

- 1. Cash section (Accountant):** Cash section ah sum lutte lah lutna (Receipt counter) a um dinga, sum lutte khu kituptah a endih in ala lut zel ding hi.

Sum piehkhietna ding in (Payment Counter) a um ding a, Synod Finance department apatsa sum zahna ding leh piehkhiet ding pouma Cash Demand zang a Senior Executive Secretary in a sanction zou chieng a pieh thei ahiding hi.

Sun nua dah 2:00pm apat san sum mu leh zahna account khah (Close) ahiding hi.

a) Cashier: Cashier in Synod Office ah sum lut zousie, cheque, draff, bank transfer te receipt zangin ana la lut ding a, Original copy pen sum pepa kungah ape ding hi. Sum lutte khu daily register cash book ah agiel lut ding a, a form zang in Accountant kungah ape lut ding a, Accountant in ka mu na hi china in singnature ape ding a, copy khat akem den ding hi.

b) Payment Cashier: (Accountant)

Payment Cashier in Receipt Cashier kungah nichin a sum zah ding Cash Transit zangin ala khe dinga, alah za khu Payment Register ah agiel lut dinga, sum pieh khiet ding pouma dan bangtah a pass ahi ngei ding ahi. Sum pieh khiet zousie alatu laahna (Actual Payment receipt) (APR) a um ngeingei ding ahi. A latu dinga um lou leh ala dingtu sih leh tang a guotna lai (Authorisation) a um ngeingei ding ahi.

Fixed Deposit a dingin Register dang zah ahi dinga, Accountant in a enkol dinga, Finance Officer ten a endih in a sign zel ding uhi.

Bank a sum koi leh lahkhet ding thu ah maw apaw dinga, akul dan zil in Gari (Vehicle) zangin na asem ding hi.

**AUTHORISATION LETTER
SIH LEH TANG LAI**

Rev/Upa/Pi/Pu

hi Ha sung a ka law ka sih leh tang a la
dingin ka guot hi.

Amin gel ding dan tam bang ahi ding.

Min (Capital)

Signature

Signature.....

Min

Hina

Department/Khuo

Sum lah ding khu law hilou a sil dang a ding ahileh “Ha
sung a ka law” tangin alah ding min leh Sanction order No. a sum
za leh dated a gel zaw ding hi.

FORM NO. 1 **ZOU PRESBYTERIAN CHURCH SYNOD**

Sr. Accountant,.....

Date sunga sum muteng
kang submit hi.

Sl.No.	Receipt No.	Sawm-a-khat	Anntangham	Missionary	School	Total

Note simna

2000x..... =

1000 X..... =

500 X =

100 X =

50 X =

20 X =

10 X =

Received Rs.)

(.....)

Receipt No..... Date

Sr. Accountant

.....

Jr. Accountant

.....

BUNG - 4

SUM ZAH DING LAH MASAH THEITE

1. Sum zah ding lah masah phalsah theite:

Synod sum hi koipou hileh zong batlah phal ahisih a, Synod Office leh Synod department dangdang ten Office sil ah sum lah masah lou thei lou a um hi.

- a) Office poimaw leina ding
- b) TA/DA, Transfer
- c) Sietna hing tung thut, inn kang, huipi leh adang dang.

2. Law la masa theite:

- a) Semtute a umna kisuon (Transfer) ahileh ama deina bangin Ha khat law ala masa thei ding.

3. Khuolzinna TA/DA

- a) Khuolzinna dinga dan banga mu thei ngei ding khuot tuoh a pieh masah thei ahi.
- b) Khuolzin ang tun uh ni 3 sung ngei a bill leh apoimawte asuhfel pai ngeingei ding uh ahi.

ACCOUNT BU NEI DINGTE:

- 1) House rent Register:** Synod in Quarter aluosahte chiemtena dingin Register tuom chiet anei ding hi. Quarter luosah min leh khuo, hakhat a aluo man bang hun apatsa aluoh e, Mi inn luo ahileh a inn neipa min tam register a gellut ding ahi.

2) Stock Register: Stock Register hi feltah leh chiengtah a nei ding ahi. Synod in van anei, zah thei amaw, zah theilou teng tam Register ah gellut ngeingei ding ahi. Van sie a um a, zuah khiet ding ahileh zong, azuah khietna za, ani leh aleitu min hoitah a gellut ding ahi.

3) Vehicle Book: Vehicle Log Book khu Gari zousie adia khat chiet neisah ding ahi. Amasa in Gari tanchin kimtah a, a gellut zou chiengleh Gari leini, aman zaa, Type, Model, Engine No..... Classis No. Registration No. gellut ding ahia; Tam register ma zang in, Gari Repair nate leh tam Gari ading a tools leh a bawl na zousie gellut ding ahi. POL lei zousie chipchieltah a gellut ding ahia; tam min adeipen khu bangteng kibawl, bang za kizang zou chite bailamtah in a theisah ding hi.

Tualeh a enkoltu in tam bangin Certify a bawl ding hi.

“Certified that the bills had been checked and found correct and entered in log book No.... at Page No.

BUNG - 5

REGISTER CHI TUOMTUOM NEI NGAITE:

- 1) Assets Register ah Van leh sil dang zah mang mai theiloute feltah a gellut ding ahi. Assets in tam bangteng a huop ding hi, Gam, Building, Furnitures, Vehicles, Equipment leh a dangdang kum bei chienga tam assets register close bawl zel ding ahi.
- 2) **Key Register:** Almirah leh Iron safe te leh Tala (Chabi) ngai zousie tam register a gellut ding ahi. Chabi zah lai kemptu pieh ni leh chabi spare kemptu min chiengtah a gellut ding ahi.
- 3) **Cheques register:** Cheques khu sum banga zaah thei ahi ziehin pilvang tah a kep bit ding ahi. Bank a Cheques Book lah khiet ni leh Cheques number toh gellut ding ahi. Cheques zang a sum lah khiet ding pouma, azahni, azieh leh asum zah chieng tah a gellut zel ding ahi.

BUNG - 6

AUDIT THU

- 1) Audit dan tangpi: Synod sum mu leh kepbit dante, sumzah dan leh a zah nate adih azah ahinai chite hoitah in a enkai ding uhi.
 - a) Synod sum zousie kum chin in Audit a bawl zel ding uhi.
 - b) Auditorten department tuomtuom a sum zah dante Synod sanction apatsa zah ahinai, Financial rule in sum kep ding dan leh zah ding dan dihtah a zah ahina ama chi hoitah in a endih ding uhi.
 - c) Account bu, Cash Book leh department tuomtuom a stock register tanpha Auditor ten a etnuom uleh phallou thei ding ahisih.
 - d) Auditorten audit note agiel ding ua, Finance Committee ah apawlut ding ua, Audit note apatsa suizui ngaite leh bawzui ding te Finance Committee in akul leh poimaw bangin a enkai ding ua, kul leh poimaw dia atheite uh SEC ah a tut ding ua, Audit note approve ding in SEC ah atut ding uhi.
 - e) Auditorten athei ding uh ahileh Synod Financial rules in bang chi bang a Account bu zah ding e chi khu ahi. Tam dan ten a genlou khu Special Audit ahilouleh ngaidan mai apeipi ding ahilouleh bawl ding ahisih hi.

BUNG - 7

AUDITORTE NASEP DINGDAN:

Auditorten Synod Financial rules in aphut bangin sum muna (Receipt) tua receipt bu (Counter) a kigiel za Cash Book ah akigiel nai, Receipt numberte gellut ahinai chi hoitah in a endih ding uhi.

- a) Cash Book nichin in close ahinai, feltah a gellut ahiei, Officer Incharge in a Sign ei chi a endih ding ua, Cash book a sum mu zousie adih a acheck ngei hi chi chetna Officer incharge initial Sign ahileh hilou a endih ngal ding uhi.
- b) Cashier in sum apieh khiet pouma Cash Book ah agiellut ei, Voucher dihtah a um nai chi leh piehkhietna Voucher number serial kizom in a um nai chiengtah in a endih ding uhi.
- c) Auditorten a audit lai ua figure gel dihlou kha, pai leh gawm, amu khah uleh amawpuotu toh abawl dih ding ua, tua chilou a bawl dih theilou leh siemtup theiloute khu Audit note ah chiengtah in atahlang ding uhi.
- d) Audit in ahuom dingteng: Auditor ten audit abawl ding teng list audit abawl masang un Office ten a demand zel ding uhi. Officeten pieh ding, tualeh Audit Note ah list tuonsah ahiding hi.

Service Rule