



**GOVERNMENT OF MIZORAM
FINANCE DEPARTMENT**

Dated Aizawl, the 16th June, 2025.

OFFICE MEMORANDUM

Subject: Checklist/Guidelines on proposal for financial concurrence/vetting -reg.

No.A.48011/1/2009-F.Est: In supersession of this Department's O.M. No.A.48011/1/2009-F.Est/30-33 : dated 26.06.2015, and with a view to ensuring the speedy disposal of proposals and avoiding unnecessary delays and the repeated return of files between the Finance Department and the concerned Department regarding the validity of concurrence and matters requiring concurrence or vetting by the Finance Department, the following checklist/guidelines are to be duly observed by all Departments while submitting such proposals:

I. Retention of Temporary Posts:

1. Any proposal for retention of temporary posts should be accompanied by the **latest Retention Order** indicating the number of sanctioned posts, Pay Level of the posts and relevant Heads of Account. The Pay Level of entry grade of all the posts, not the existing incumbents, should be clearly indicated.
2. Statement showing the financial implications, debitible Heads of Account and fund position indicating the *availability of fund* for Retention of Temporary Posts, should be clearly mentioned as per format shown in **Annexure-I**. The statement of fund availability/position should be counter-signed by a competent authority not below the rank of Under Secretary in the Secretariat and Joint Director (F&A)/Deputy Director (F&A)/FAO in the Directorate.
3. If there is any variation in the number of posts from the previous year, the proposal must be supported by a clear **Justification** for such variation. For example, newly created posts must be supported by the relevant creation order.
4. If any posts have been converted from the CSS sector to the State sector or vice versa, the conversion **Order** should invariably be enclosed.
5. For retention of temporary posts, Departments need not obtain approval of DP&AR (ARW).

II. Creation of Posts:

1. Statement showing the type of funding (State/CSS), nature of posts (temporary/permanent), financial implications, debitible Heads of Account and fund position indicating the *availability of fund* for Creation of Posts, should be clearly mentioned as per format provided in **Annexure-II**. The statement of fund availability/position should be counter-signed by a competent authority not below the

rank of Under Secretary in the Secretariat and Joint Director (F&A)/Deputy Director (F&A)/FAO in the Directorate.

2. Genuine *Justifications* for creation of the new posts.
3. Prior Approval of DP&AR (ARW).

III. Filling up of Posts on Regular Basis:

1. Statement showing the type of funding (State/CSS), nature of posts (temporary/permanent), details of proposed recruitment/engagement, proposed place(s) of posting, financial implications, debitabe Heads of Account and fund position indicating the *availability of fund* for Filling up of Posts on Regular Basis, should be clearly mentioned as per format provided in *Annexure-III*. The statement of fund availability/position should be counter-signed by a competent authority not below the rank of Under Secretary in the Secretariat and Joint Director (F&A)/Deputy Director (F&A)/FAO in the Directorate.
2. Genuine *Justifications* for filling up of the vacant posts.
3. Prior Approval of DP&AR (ARW).
4. Further, all Government Departments are hereby informed to refrain from floating advertisement or reporting vacancy of posts to the Mizoram Public Service Commission (MPSC) for recruitment without obtaining prior clearance from the Finance Department. All proposals for filling up of vacant posts should first be approved by the concerned Minister, followed by approval of DP&AR (ARW) and concurrence of Finance Department, as per O.M.s No. A.11016/1/88-P&AR (ARW)/45 :Dated 06.12.2005 and No. A.32019/3/2011-P&AR(ARW)/5 : Dated 09.05.2011. Only upon obtaining these approvals may the proposal be referred to the MPSC for necessary action.

IV. Filling up of Vacant Posts on Contract Basis:

1. Statement showing the type of funding (State/CSS), details of proposed engagement, proposed place(s) of posting, financial implications, debitabe Heads of Account and fund position indicating the *availability of fund* for Filling up of Vacant Posts on Contract Basis, should be clearly mentioned as per format provided in *Annexure-IV*. The statement of fund availability/position should be counter-signed by a competent authority not below the rank of Under Secretary in the Secretariat and Joint Director (F&A)/Deputy Director (F&A)/FAO in the Directorate.
2. Genuine *Justifications* for filling up of the vacant posts.
3. For fresh engagement of Contract employees, prior approval of DP&AR (ARW) and Finance Department must be obtained.
4. After obtaining approval of DP&AR (ARW) and Finance Department, as per O.M.s No. A.11016/1/88-P&AR (ARW)/45 : Dated 06.12.2005 and No. A.32019/3/2011-P&AR(ARW)/5 :Dated 09.05.2011, engagement should be done through a duly constituted DPC/MPSC.

5. In the case of those employees under Centrally Sponsored Schemes (CSS) who are later absorbed under the State fund, the same formalities should be followed at the time of absorption.
6. Only those employees engaged on Contract basis with prior approval of DP&AR (ARW) and Finance Department through a formal DPC will be covered by the Government of Mizoram Regularisation of Contract Employees Scheme, 2008 as amended from time to time.

V. Filling up of Vacant Posts on Provisional-Employee Basis:

1. Statement showing the type of funding (State/CSS), details of proposed engagement, proposed place(s) of posting, financial implications, debitabe Heads of Account and fund position indicating the *availability of fund* for Filling up of Vacant Posts on Provisional-Employee Basis, should be clearly mentioned as per format provided in *Annexure-V*. The statement of fund availability/position should be counter-signed by a competent authority not below the rank of Under Secretary in the Secretariat and Joint Director (F&A)/Deputy Director (F&A)/FAO in the Directorate.
2. For fresh engagement of Provisional-Employees, prior approval of DP&AR (ARW) and Finance Department must be obtained.
3. After obtaining approval of DP&AR (ARW) and Finance Department, as per O.M.s No. A.11016/1/88-P&AR (ARW)/45 : Dated 06.12.2005 and No. A.32019/3/2011-P&AR(ARW)/5 : Dated 09.05.2011, engagement should be done through a duly constituted DPC.
4. In the case of those employees under Centrally Sponsored Schemes (CSS) who are later absorbed under the State fund, the same formalities should be followed.
5. Only those employees engaged on Provisional-Employee basis with prior approval of DP&AR (ARW) and Finance Department through a formal DPC will be covered by the Government of Mizoram Regularization of Provisional Employees Scheme, 2020.

VI. Extension of Engagement of Contract Employees/Provisional-Employees:

1. Statement showing the nature of engagement (contract or muster roll), financial implications, debitabe Heads of Account and fund position indicating the *availability of fund* for Extension of Engagement of Contract Employees/Provisional-Employees, should be clearly mentioned as per format shown in *Annexure-VI*. The statement of fund availability/position should be counter-signed by a competent authority not below the rank of Under Secretary in the Secretariat and Joint Director (F&A)/Deputy Director (F&A)/FAO in the Directorate.
2. If any employees have been regularised, the relevant **Order No. and Date** must be clearly stated, and the corresponding number of posts should be deducted from the proposal.

VII. Memorandum of Understanding/Agreement:

1. On entering into contractual agreements that create liabilities for the Government or involve substantial expenditure from public funds, the general principles outlined in *Rules 203 to 205 of the General Financial Rules, 2005* (as amended from time to time) must be strictly observed and applied before entering into any contract/agreement.
2. Any fresh proposal for entering into a contract or agreement must first be placed before the Works Advisory Board, if such a board has been constituted, for examination and recommendation. Thereafter, the proposal must be referred to Law & Judicial Department and Finance Department for examination and vetting, before the actual execution of such contract/agreement with the concerned firms etc. In the cases of international contracts, the established procedures outlined in *Rules 203–205 of the General Financial Rules, 2005*, *Sections 15–36 of the CPWD Manual, 2002*, or *ADB/UNDP Guidelines* (as amended from time to time) must be followed, in addition to obtaining prior approval of the Cabinet.
3. Further, no contract/agreement shall be signed by a subordinate authority unless specifically authorized to do so by, or under the orders of, the President/Governor in accordance with Article 299(1) of the Constitution. No authority shall enter into any contract or agreement in respect of which it is not competent to sanction the expenditure for the liability created therein. However, this restriction shall not apply to the supply and indent of minor works and petty stationery stores required for the day-to-day functioning of an establishment.
4. This Office Memorandum does not exclude the necessity of obtaining approval/vetting of Law & Judicial Department and Finance Department for contractual agreements related to the execution of works/supply orders in standard/prescribed forms. Such approval must be sought after fulfillment of all formalities, relating to issue of advertisement/notice, inviting tenders/quotations, evaluation of bidding documents and selection of successful tender/quotation by a competent authority, as prescribed by the Ministry of Shipping, Road Transport & Highways (MoSRT&H), the National Rural Road Development Agency (NRRDA), CPWD Manuals, and the applicable rules of the State Government.
5. All cases having financial implication should be accompanied by *Financial Memorandum* prepared by the concerned Department signed by the Minister, and duly vetted by the other party/parties to the Memorandum of Understanding/Agreement. *Financial Memorandum* will not be necessary in respect of proposal which does not have financial implication.
6. In all Memorandum of Understanding/Agreement, the mode of payment and payment schedule shall be clearly indicated and all rates fixed shall be inclusive of all chargeable taxes.

VIII. Validity of Concurrence:

Concurrence of Finance Department, irrespective of the time of giving the concurrence in relation to financial year, will be valid for 12 (twelve) months from the date of concurrence.

IX. All Administrative Departments and Heads of Departments are requested to bring the contents of this Office Memorandum to the notice of all concerned within their respective jurisdictions for information, guidance, and strict compliance.

Sd/- RAMCHUANA
Secretary to the Govt. of Mizoram,
Finance Department.

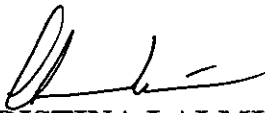
Memo No. A.48011/1/2009-F.Est

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Dated Aizawl, the 16th June, 2025.

Copy to:-

1. Secretary to Governor, Mizoram.
2. P.S. to Chief Minister, Govt. of Mizoram.
3. P.S. to Dy. Chief Minister/ Speaker/ Ministers/ Minister of State/Dy. Speaker, Mizoram
4. P.P.S to Chief Secretary, Government of Mizoram.
5. All Administrative Departments, Government of Mizoram.
6. Secretary, Mizoram Legislative Assembly.
7. Secretary, State Information Commission, Mizoram.
8. Secretary, Mizoram Public Service Commission, Aizawl.
9. All Heads of Departments, Govt. of Mizoram.
10. Chief Controller of Accounts, Accounts & Treasuries, Mizoram.
11. Controller of Printing & Stationeries, Mizoram with 6 (six) spare copies for publication in Mizoram Gazette Extra Ordinary.
12. All Jt. Directors (Accounts) / Dy. Directors (Accounts) / FAOs for information.
13. Guard File.


(CHRISTINA LALMUANZUALI)
*** Under Secretary to the Govt. of Mizoram,**
Finance Department (E).

Annexure-I

Proposal for Retention of Temporary Posts

Financial Implications:

Sl. No.	Name of Post	Pay Level	No. of Posts	Total Remuneration for 1 Month	Total Remuneration for 1 Year
1.				₹_____-/-	₹_____-/-
2.				₹_____-/-	₹_____-/-
3.				₹_____-/-	₹_____-/-
TOTAL				₹_____-/-	₹_____-/-

Debitable Heads of Account:

Major Head	-
Sub-Major Head	-
Minor Head	-
Sub-Head	-
Detail Head	-
Object Head	-

Fund Position under the above Heads of Account:

1. Budget Estimate (FY 20__-20__)	=	₹_____-/-
2. Progressive Expenditure (up-to-date)	=	₹_____-/-
3. Present Balance	=	₹_____-/-
4. Anticipated Expenditure (FY 20__-20__)	=	₹_____-/-
5. Anticipated Balance (FY 20__-20__)	=	₹_____-/-

Dated _____, dd/mm/yyyy.

(Competent Authority)
Designation,
Department/Office.

Annexure-II

Proposal for Creation of Posts

Type of Funding: (Eg. State or Centrally Sponsored Schemes)

Nature of Post: (Eg. Permanent or Temporary)

Financial Implications:

Sl. No.	Name of Post	Pay Level	No. of Posts	Total Remuneration for 1 Month	Total Remuneration for 1 Year
1.				₹____/-	₹____/-
2.				₹____/-	₹____/-
3.				₹____/-	₹____/-
TOTAL				₹____/-	₹____/-

Debitable Heads of Account:

Major Head -
Sub-Major Head -
Minor Head -
Sub-Head -
Detail Head -
Object Head -

Fund Position under the above Heads of Account:

1. Budget Estimate (FY 20__-20__) = ₹____/-
2. Expenditure Incurred as on the Date of Proposal = ₹____/-
3. Present Balance = ₹____/-
4. Anticipated Expenditure (FY 20__-20__) = ₹____/-
5. Anticipated Balance (FY 20__-20__) = ₹____/-

Dated _____, dd/mm/yyyy.

(Competent Authority)
Designation,
Department/Office.

Annexure-III

Proposal for Filling up of Posts on Regular Basis

Type of Funding: (Eg. State or Centrally Sponsored Schemes)

Nature of Post: (Eg. Permanent or Temporary)

Details of Proposed Recruitment/Engagement:

Sl. No.	Name of Post	Mode of Recruitment	No. of Sanctioned Posts	No. of Vacant Posts	No. of Posts Proposed to be Filled	Remarks (if any)
1.						
2.						
3.						
TOTAL						

Proposed Place(s) of Posting:

Sl. No.	Name of Post	Name & Place of Office/Institution	No. of Sanctioned Posts	No. of Vacant Posts	No. of Posts Proposed to be Filled
1.					
2.					
3.					
TOTAL					

Financial Implications:

Sl. No.	Name of Post	Pay Level	No. of Posts	Total Salary/Remuneration for 1 Month	Total Salary/Remuneration for 1 Year
1.				₹ _____/-	₹ _____/-
2.				₹ _____/-	₹ _____/-
3.				₹ _____/-	₹ _____/-
TOTAL				₹ _____/-	₹ _____/-

Debitable Heads of Account:

Major Head	-
Sub-Major Head	-
Minor Head	-
Sub-Head	-
Detail Head	-
Object Head	-

Fund Position under the above Heads of Account:

- | | | |
|--|---|---------|
| 1. Budget Estimate (FY 20__-20__) | = | ₹____/- |
| 2. Expenditure Incurred as on the Date of Proposal | = | ₹____/- |
| 3. Present Balance | = | ₹____/- |
| 4. Anticipated Expenditure (FY 20__-20__) | = | ₹____/- |
| 5. Anticipated Balance (FY 20__-20__) | = | ₹____/- |

Dated _____,dd/mm/yyyy.

(Competent Authority)
Designation,
Department/Office.

Annexure-IV

Proposal for Filling up of Vacant Posts on Contract Basis

Type of Funding: (Eg. State or Centrally Sponsored Schemes)

Details of Proposed Engagement:

Sl. No.	Name of Post	No. of Sanctioned Posts	No. of Posts filled up on Contract Basis	No. of Vacant Posts	No. of Posts Proposed to be Filled	Remarks (if any)
1.						
2.						
3.						
TOTAL						

Proposed Place(s) of Posting:

Sl. No.	Name of Post	Name & Address of Office/Institution	No. of Sanctioned Posts	No. of Vacant Posts	No. of Posts Proposed to be Filled
1.					
2.					
3.					
TOTAL					

Financial Implications:

Sl. No.	Name of Post	Pay Level	No. of Posts	Total Salary/Remuneration for 1 Month	Total Salary/Remuneration for 1 Year
1.				₹ _____/-	₹ _____/-
2.				₹ _____/-	₹ _____/-
3.				₹ _____/-	₹ _____/-
TOTAL				₹ _____/-	₹ _____/-

Debitable Heads of Account:

Major Head	-
Sub-Major Head	-
Minor Head	-
Sub-Head	-
Detail Head	-
Object Head	-

Fund Position under the above Heads of Account:

- | | | |
|--|---|---------|
| 1. Budget Estimate (FY 20__-20__) | = | ₹____/- |
| 2. Expenditure Incurred as on the Date of Proposal | = | ₹____/- |
| 3. Present Balance | = | ₹____/- |
| 4. Anticipated Expenditure (FY 20__-20__) | = | ₹____/- |
| 5. Anticipated Balance (FY 20__-20__) | = | ₹____/- |

Dated _____,dd/mm/yyyy.

(Competent Authority)
Designation,
Department/Office.

Annexure-V

Proposal for Filling up of Vacant Posts on Provisional-Employee Basis

Type of Funding: (Eg. State or Centrally Sponsored Schemes)

Details of Proposed Engagement:

Sl. No.	Name of Post	No. of Sanctioned Posts	No. of Posts filled up on Contract Basis	No. of Vacant Posts	No. of Posts Proposed to be Filled	Remarks (if any)
1.						
2.						
3.						
TOTAL						

Proposed Place(s) of Posting:

Sl. No.	Name of Post	Name & Address of Office/Institution	No. of Sanctioned Posts	No. of Vacant Posts	No. of Posts Proposed to be Filled
1.					
2.					
3.					
TOTAL					

Financial Implications:

Sl. No.	Name of Post	Pay Level	No. of Posts	Total Salary/Remuneration for 1 Month	Total Salary/Remuneration for 1 Year
1.				₹ _____/-	₹ _____/-
2.				₹ _____/-	₹ _____/-
3.				₹ _____/-	₹ _____/-
TOTAL				₹ _____/-	₹ _____/-

Debitable Heads of Account:

Major Head -
Sub-Major Head -
Minor Head -
Sub-Head -
Detail Head -
Object Head -

Fund Position under the above Heads of Account:

- | | | |
|--|---|---------|
| 1. Budget Estimate (FY 20__-20__) | = | ₹____/- |
| 2. Expenditure Incurred as on the Date of Proposal | = | ₹____/- |
| 3. Present Balance | = | ₹____/- |
| 4. Anticipated Expenditure (FY 20__-20__) | = | ₹____/- |
| 5. Anticipated Balance (FY 20__-20__) | = | ₹____/- |

Dated _____,dd/mm/yyyy.

(Competent Authority)
Designation,
Department/Office.

Annexure-VI

**Proposal for Extension of Engagement of Contract Employees/Provisional-
Employees**

Nature of Engagement: (Eg. Contract or Provisional-employee basis)

Financial Implications:

Sl. No.	Name of Post	Pay Level	No. of Posts	Total Remuneration for 1 Month	Total Remuneration for 1 Year
1.				₹____/-	₹____/-
2.				₹____/-	₹____/-
3.				₹____/-	₹____/-
TOTAL				₹____/-	₹____/-

Debitable Heads of Account:

Major Head -
Sub-Major Head -
Minor Head -
Sub-Head -
Detail Head -
Object Head -

Fund Position under the above Heads of Account:

1. Budget Estimate (FY 20__-20__) = ₹____/-
2. Progressive Expenditure (up-to-date) = ₹____/-
3. Present Balance = ₹____/-
4. Anticipated Expenditure (FY 20__-20__) = ₹____/-
5. Anticipated Balance (FY 20__-20__) = ₹____/-

Dated _____,dd/mm/yyyy.

(Competent Authority)
Designation,
Department/Office.