

No.G.17018/1/02- FEC
GOVERNMENT OF MIZORAM
FINANCE DEPARTMENT
(Expenditure Control Branch)

OFFICE MEMORANDUM

Dated 7th September, 2022.

Subject :- Adherence to Delegation of Financial Powers Order, 2019.

Departments often come to Finance Department seeking ex-post facto approval of expenditures for settlement of audit objections under their Department. Such audit objections arise mainly due to incurring of expenditures beyond delegated financial powers. To prevent this type of audit objections and to ensure that Delegation of Financial Powers Order, 2019 (DFP Order 2019) is adhered to, all sanctioning authorities are hereby informed that-

- (1) Expenditure sanction of higher authorities as indicated in DFP Order, 2019 should be obtained for incurring further expenditures after delegated financial powers have been exhausted.
- (2) In every sanction order (*except in respect of items for which full financial powers are vested or concurrence of Finance Department is obtained*), progressive amount of expenditures already sanctioned by the sanctioning authority for that item of expenditure should be shown, indicating the relevant Serial No. or Item No. under the DFP Order, 2019.
- (3) Some Departments have audit objections since they erroneously exercise financial powers relating to 'Contingent expenditure **other than as mentioned in the Annexure to Schedule -V**' (indicated at serial no.2 of DFP Order, 2019) to sanction expenditures on stationeries. Since stationery items are specifically mentioned in the Annexure to Schedule-V, at Item No.21 of DFP Order, sanctioning powers indicated at Serial No.2 of DFP Order should not be used for the purpose of sanctioning expenditures on stationery items whereas sanctioning powers as given at Item No. 21 in the Annexure to Schedule-V can be used.

If audit objections arise due to violation of DFP Order and these instructions, Finance Department will not give ex-post facto approval for regularising excess expenditures incurred beyond delegated financial powers.

Sd/-VANLAL CHHUANGA
Principal Secretary to the Govt. of Mizoram
Finance Department

Memo No.G.17018/1/02- FEC . . . :

Dated 7thSeptember 2022.

Copy to :-

1. All Administrative Departments.
2. All Heads of Departments. This OM should be circulated to all sanctioning authorities under their Departments.
3. All Jt. Director (Accts)/Dy Director (Accts)/FAOs for information and necessary action.
4. All Treasury Officers. They should pass bills only after ascertaining that delegated financial powers are not exceeded, as per Serial No.2& 3 above.


(CHAWNGZIKPUII)

Under Secretary to the Govt. of Mizoram
Finance Department (EC)