

No. A. 48011/1/2009 – F.Est/30-33
GOVERNMENT OF MIZORAM
FINANCE DEPARTMENT

OFFICE MEMORANDUM

Aizawl, the 26th June, 2015.

It has been observed that Departments under the Government of Mizoram often have confusion regarding the validity of concurrence given by Finance Department and matters requiring concurrence of Finance Department. Such confusion and negligence of Departments often necessitate unnecessary delays and returns of files between Finance Department and the concerned Department.

Therefore, in order to avoid such delays, Finance Department has designed a check-list/guidelines for examination of such proposals which may be well attended to by all Departments while submitting proposals as below :-

1. Retention of temporary posts :

1. Any proposal for retention of temporary posts should be accompanied by the last retention order indicating the no. of sanctioned posts, Pay Band + Grade Pay/ Pay Scale of the posts and relevant head of accounts. The pay + grade pay of entry grade of all the posts, not the existing incumbents, should be clearly indicated.
2. Statement of availability of budget for retaining the temporary posts.
3. Prior approval of Planning Department in respect of posts under Plan head before submission to Finance Department.
4. If there is any variation in the number of posts from the previous year, the proposal must be supported by clear justification for the variation in the number of posts. For example – newly created posts must be supported by creation order.
5. If there are posts converted to Non-Plan sector from Plan sector, the order for conversion of the posts should invariably be enclosed.
6. For retention of temporary posts, Departments need not obtain approval of DP&AR (ARW).

2. Creation of posts :

1. The Budgetary Provisions as well as the fund position e.g. Plan/Non-Plan/CSS., indicating the Head of Accounts in detail etc. on such proposal including expenditure incurred as on the date of proposal, the anticipated expenditure during the year and the anticipated balance for the year should be clearly mentioned.
2. Genuine justifications for creation of the new posts.
3. Existing Pay band and Grade Pay of posts proposed for creation.
4. Prior approval of DP&AR (ARW) and, if it is under Plan head, approval of Planning Department.

3. Filling up of posts on regular basis :

1. Filling up of posts by promotion in Pay Band 3 ₹ 15600-39100 + Grade Pay ₹ 6600/- and above need not be referred to the Finance Department to obtain concurrence subject to the condition that such posts are to be filled up hundred cent percent by promotion only.
2. The Budgetary Provisions as well as the fund position e.g. Plan/Non-Plan/CSS., indicating the Head of Accounts in detail etc. on such proposal including expenditure incurred as on the date of proposal, the anticipated

expenditure during the year and the anticipated balance for the year should be clearly mentioned.

3. Genuine justifications for filling up of the posts.
4. Existing Pay band and Grade Pay of posts proposed for filling up.
5. Prior approval of DP&AR (ARW) and, if it is under Plan head, approval of Planning Department.
6. However, posts to be filled up by promotion on ad-hoc/officiating basis including promotion under Regulation 4(c) and 3(f) of MPSC Limitation of Functions) Regulations, 1994 shall continue to be done only with the concurrence of Finance Department. Also no temporary vacancy should be filled up on regular basis.
7. Further, all Government Departments are hereby informed to refrain from floating advertisement or reporting vacancy of posts to the MPSC for floating of advertisement for filling up of vacant posts without due clearance from Finance Department. All proposals for filling up of vacant posts should be approved by the Minister concerned and, then approval of DP&AR (ARW) vide O.Ms No. A. 11016/1/88-P&AR (ARW)/45 dt. 6.12.2005 & No. A. 32019/3/2011-P&AR (ARW)/5 dt. 9.5.2011 and Finance Department obtained, only after which they can be referred to MPSC for taking necessary action.

4. Filling up of vacant posts on Contract basis:

1. The Budgetary Provisions as well as the fund position e.g. Plan/Non-Plan/CSS, indicating the Head of Accounts in detail etc. on such proposal including expenditure incurred as on the date of proposal, the anticipated expenditure during the year and the anticipated balance for the year should be clearly mentioned.
2. For fresh engagement of Contract employees under NON-PLAN head, prior approval of DP&AR (ARW) and Finance Department must be obtained, and for fresh engagement of Contract employees under PLAN head, besides approval of DP&AR (ARW) and Finance Department, approval of Planning Department must be obtained.
3. After obtaining approval of DP&AR (ARW) vide O.M No. G. 11021/2/92-PAR (ARW) dated 7.8.2008, Finance Department and or Planning Department, as the case may be, engagement should be done through a duly constituted DPC/MPSC.
4. In the case of those employees under Centrally Sponsored Schemes (CSS) who are later absorbed under the State fund, PLAN or NON-PLAN head, the same formalities should be followed at the time of absorption.
5. Only those employees engaged on Contract basis with prior approval of DP&AR (ARW), Finance Department and or Planning Department through a formal DPC will be covered by the Government of Mizoram Regularization of Contract Employees Scheme, 2008.

5. Filling up of vacant posts on Muster Roll basis:

1. The Budgetary Provisions as well as the fund position e.g. Plan/Non-Plan/CSS., indicating the Head of Accounts in detail etc. on such proposal including expenditure incurred as on the date of proposal, the anticipated expenditure during the year and the anticipated balance for the year should be clearly mentioned.
2. For fresh engagement of Muster Roll employees under NON-PLAN head, prior approval of DP&AR (ARW) and Finance Department must be obtained, and for fresh engagement of Muster Roll employees under PLAN head, besides approval of DP&AR (ARW) and Finance Department, approval of Planning Department must be obtained.

3. After obtaining approval of DP&AR (ARW) vide O.M No. G. 11021/2/92-PAR (ARW) dated 7.8.2008, Finance Department and or Planning Department, as the case may be, 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, PLAN or NON-PLAN head, the same formalities should be followed.
5. Only those employees engaged on Muster Roll basis with prior approval of DP&AR (ARW), Finance Department and or Planning Department through a formal DPC will be covered by the Regularization of Muster Roll Employees Mizoram Scheme, 2000.

6. Extension of engagement of Contract/Muster Roll employees :

1. The Budgetary Provisions as well as the fund position e.g. Plan/Non-Plan/CSS., indicating the Head of Accounts in detail etc. on such proposal including expenditure incurred as on the date of proposal, the anticipated requirement of fund for the year (at least approximately) should be mentioned.
2. Prior approval of the DP&AR (ARW) and, if it is under Plan head, approval of Planning Department.
3. If any employees have been regularised, the order no. and date must be clearly stated and such number be deducted from the proposal.

7. Memorandum of Understanding/Agreement :

1. It has been noticed that certain Departments often enter into contractual agreements creating liabilities for the Government or involving heavy expenditures from public fund, without proper scrutiny and examination of the terms and conditions of the agreements. Henceforth, while entering into any contract/agreement the general principles as envisaged under Rule 203 to 205 of the General Financial Rules, 2005 should be strictly adhered to and applied before entering into any contract/agreement.
2. Any fresh proposal for entering into a contract/agreement should be placed before the Works Advisory Board, if any is constituted, for examination and recommendation and then referred to Law & Judicial Department and Finance Department for examination and vetting, before actual execution of such contract/agreement with the related firms etc. In the cases of international contracts, established procedure as provided in Rule 203 – 205 of GFR, 2005 or Section 15 – 36 of CPWD Manual, 2002 or ADB/UNDP Guidelines must be followed, besides 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 terms of Article 299 (1) of the Constitution, and no authority should enter into any contract or agreement in respect of which it is not competent to sanction the expenditure for the liability created thereon. This will not, however, 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 agreement for execution of works/supply orders in standard/prescribed form 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 Ministry of Shipping, Road Transport & Highways (MOSRT&H), National Rural Road Development Agency

(NRRDA), CPWD Manuals and by the Rules of this State Government, as in force.

5. 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.

8. 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 or the end of the financial year whichever is earlier.

9. This Office Memorandum supersedes the previous Office Memoranda issued vide No. A. 16019/1/2008 – F.Est/Pt. dated 5.1.2010, No. A. 16019/1/2008 – F.Est/Pt. dated 3.2.2011, No. G. 11011/1/99 – F.Est/Pt. dated 7.4.2011 and No. A. 16019/1/2008 – F.Est/Pt dated 19.10.2012.

10. The contents of this Office Memorandum may be brought to the notice of all concerned by every Administrative Department and Head of Department in their respective Departments.

Sd/- L.N TOCHHAWNG
Finance Commissioner,
Government of Mizoram.

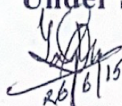
Memo No. A. 48011/1/2009 – F.Est/30-33 : Aizawl, the 26th June, 2015.

Copy to :-

1. Secretary to Governor, Mizoram.
2. P.S. to Chief Minister, Govt. of Mizoram.
3. P.S. to all Ministers/ Speaker/ Dy. Speaker/ MOS/ Parliamentary Secretaries, Mizoram.
4. P.S. to Vice Chairman, State Planning Board, Mizoram.
5. P.S to Government Deputy Chief Whip, Mizoram.
6. P.P.S to Chief Secretary, Government of Mizoram.
7. Chief Vigilance Officer for information and necessary action.
8. All Administrative Departments, Government of Mizoram.
9. Secretary, Mizoram Legislative Assembly.
10. Secretary, State Information Commission, Mizoram.
11. Secretary, Mizoram Public Service Commission, Aizawl.
12. Member Secretary, State Planning Board, Mizoram.
13. Resident Commissioner, Government of Mizoram, Lt. Ribhu Saxena Marg, Vasant Vihar, New Delhi.
14. All Heads of Departments, Govt. of Mizoram.
15. Chief Controller of Accounts, Accounts & Treasuries, Mizoram.
16. Controller of Printing & Stationeries, Mizoram with 6 (six) spare copies for publication in Mizoram Gazette Extra Ordinary.
17. All Treasury Officers /Jt. Director of Accounts / Dy. Director of Accounts/ FAO in Mizoram.
18. Guard File.


(PINKY ZOSANGPUI)

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


26/6/15