

NO.G. 17018/1/2002-FEC\136  
GOVERNMENT OF MIZORAM  
FINANCE DEPARTMENT  
(Expenditure Control)

Dated Aizawl, the 20<sup>th</sup> October, 2020

OFFICE MEMORANDUM

**Subject : Checklist on proposal for Administrative Approval and Expenditure Sanction.**

In supersession of this Department's earlier Office Memorandum in this regard, Check List for scrutinizing proposal for Administrative Approval and Expenditure Sanction is hereby updated for speedy disposal of sanction proposals. It may however, be noted that the enclosed Check List covers only the basic points and departments are requested to properly justify their proposal with additional requisite documents wherever and whenever necessary, following various instruction issued by the Government of Mizoram from time to time.

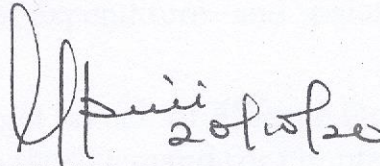
Receipt of the Office Memorandum may kindly be acknowledged.

Sd/-  
(VANLAL CHHUANGA)  
Finance Commissioner,  
Govt. of Mizoram

Memo No. G. 17018/1/2002-FEC\136 : Dated Aizawl, the 20<sup>th</sup> October, 2020

Copy to :

- 1) Secretary to the Governor, Mizoram
- 2) P.S. to Chief Minister, Mizoram
- 3) P.S. to Dy. Chief Minister / Speaker / Ministers / Minister of State / Dy. Speaker, Mizoram
- 4) P.S. to Vice Chairman, State Planning Board, Mizoram
- 5) P.P.S. to Chief Secretary, Govt. of Mizoram
- 6) All Administrative Departments, Govt. of Mizoram
- 7) All Heads of Departments, Govt. of Mizoram
- 8) All Jt. Directors (Accounts) / Dy. Directors (Accounts) / FAOs for information.
- 9) All District Treasury Officers within Mizoram.
- 10) All Officers / Branches under Finance Department
- 11) Guard File.

  
(CHAWNGZIKPUII)

20/10  
Under Secretary to the Govt. of Mizoram  
Finance Department(EC)  
Ph - 0389 2336013.

**CHECK LIST FOR SUBMISSION OF PROPOSAL FOR  
ADMINISTRATIVE APPROVAL AND EXPENDITURE SANCTION TO  
FINANCE DEPARTMENT**

The following documents/information should be furnished by the departments seeking concurrence of Finance Department for Administrative approval and expenditure sanction.

1. Full justification for the proposal for sanction
2. Extract copy of relevant portion of the guidelines or the schemes duly approved by the line Ministry of Govt. of India/Govt. of Mizoram/Board etc as the case may be.
3. In case of proposal under CSS, NEC etc, release order of fund by the concerned Ministries along with the Approved Action Plan and detailed estimates.
4. Detailed statements/estimates of expenditure indicating the basis of calculation. Copy of Order/Instruction by which such calculation is made should be enclosed.
5. In the case of Grants-in-Aid proposals should be accompanied by Utilization Certificates as required under Rule 238 of General Financial Rules, 2017.
6. All expenditure proposals should be routed through the concerned Secretary of the Administrative Department and file shall not be referred to Finance Dept by lower officers on their own unless the express approval of the concerned Secretary is obtained. Proposal may be endorsed to Under Secretary, Finance Department (Expenditure Control) for speedy processing of the proposal.
7. All Administrative Departments are expected to have thorough examination of their proposals in details and not merely pass on the proposal of subordinate offices to Finance Department for sanction.
8. **Fund Position :**
  - 1) Details of budget head of accounts with provision of fund for the current financial year, progressive expenditure and balance fund available.
  - 2) Fund allocation order issued by Budget branch of Finance Department in the absence of budget provision in the "Demand for Grants".

**P.T.O.**

- 3) Re-appropriation statement duly countersigned by the concerned Administrative Head of Department if the proposed expenditure is to be met from re-appropriation. Approval of Finance Department (Budget) is required in the case of re-appropriation of savings under Salary to any other object heads and any savings to Office Expenses/Other Charges.
  - 4) The proposal should be vetted by Joint Director (Accts.)/ Deputy Director(Accts) /FAO posted in the department.
9. **For Works : Besides the documents mentioned at SI No 1-8 above, the following documents /informations should be submitted alongwith proposal for works.**
- 1) Administrative approval should be obtained for all works other than normal repairs and maintenance works. Preliminary Estimate/Detailed Plan & Estimate is to be submitted for obtaining Administrative Approval.
  - 2) In respect of works or services under Non-works Departments which are contemplated to be executed through Works Department, the Administrative Approval shall be obtained from Finance Department (Expenditure Control) by the concerned department requisitioning the work and expenditure sanction shall be obtained by the executing department and shall then execute the work entrusted to it in accordance with the rules and procedures prescribed in the department.
  - 3) Existing technical personnel posted in the department is to be indicated except for PWD/P&E/ PHE/M.I Departments.
  - 4) The amount of Administrative approval and progressive expenditure sanction already accorded alongwith progress of work done is to be indicated in respect of **on-going works**
  - 5) The proposed Mode of Execution of works should be clearly indicated.

P.T.O.

10. **For Purchase of materials/vehicles : the following documents/ informations should be submitted alongwith proposals for procurement of materials/ vehicles :**

1) **Materials –**

- i) Copy of recommendation of SPAB/DPAB/Purchase Board for Autonomous Bodies along with copy of Administrative Department's approval.
- ii) Proforma bills/vouchers from firms/suppliers recommended by the Purchase Board with abstract statement indicating quantity, rate and amount.

2) **Vehicles –**

- i) List of officers who are entitled to vehicles and List of existing Vehicles in the Department.
- ii) Whether for replacement or for additional.
- iii) Proforma bills/vouchers from authorized dealers/ agencies /firms.
- iv) Copy of recommendation of Departmental Vehicle Purchase Advisory Board (DVPAB).

3) **Justifications for Goods procured from Seller/dealer outside State - GeM**

As provided in Rule 149 of GFR 2017 and this Department's OM No. G. 17014/1/2017-FEC dt.26.07.2019, all departments have been informed to make procurement of goods from GeM portal as many as possible.

In respect of goods which are procured from sellers/dealers outside Mizoram, it should be procured through GeM portal. Otherwise, reasons for not procuring such goods through GeM portal should be properly justified.

**P.T.O.**

11. **For purchase of land / hiring of private buildings : The following documents/information should be submitted alongwith proposals for procurement of private land and for hiring of private building :**

- 1) **For purchase of land –**
  - (i) Copy of Recommendation of Departmental Land Selection and Purchased Board(DLS&PB)
  - (ii) Copy of Govt. approval of recommendation of DLS&PB.
  - (iii) Copy of LSC
  - (iv) Draft Deed of Agreement between the owner and the department
  
- 2) **For hiring of private building –**
  - (i) Approval of GAD
  - (ii) List of Officers & Staff with their designations
  - (iii) Fair Rent Certificate from concerned DC
  - (iv) Assessment of the building made by PWD
  - (v) Deed of Agreement between the owner and the Department