## NO.G.17018/1/02-FEC GOVERNMENT OF MIZORAM FINANCE DEPARTMENT (EXPENDITURE CONTROL)

Dated 16th, November, 2021

To

All Heads of Departments

Subject:- Ex post facto expenditure sanction.

Sir,

I am directed to state that proposals for ex-post facto expenditure sanction are often received by this Department for the purpose of settling outstanding audit paras with Accountant General Office. In order to avoid audit objections due to violation of DFP Rules, all Heads of Departments and Heads of Offices which are delegated with financial powers should obtain expenditure canction of competent authorities after their financial power limits have been exhausted. It may be also mentioned that ex-post facto approval of Finance Department for regularization of past expenditures should not be taken for granted.

You are also requested to circulate this instruction to all subordinate offices under your Department.

Yours faithfully,

(CHAWNGZIKPUII)

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