



**GOVERNMENT OF MIZORAM
FINANCE DEPARTMENT
(Fiscal Management Wing)**

**STANDARD OPERATING PROCEDURE
FOR
PREPARATION OF E-SANCTION
IN
IFMIS, MIZORAM
(MIZO)**

**Version 1
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1. Thuhmahruai

E-Sanction chu online computerized system hmanga Sawrkar Department hrang hrang te'n Sanction (sawrkar sum hman phalna) an lakna atana siam a ni a. He system hian kalphung hlui, manual system (file leh lehkhate) hmanga sanction kan dil thin dan chu a rawn thlak danglam a, online hmangin mahni office/department chhung zelah file thlen chin pawh a chhui zel theih dawn a ni. Tin, hei hian hna a tichakin, file kal dan leh sum leh pai chet vel dante langtlang takin a hmuh theih dawn a ni.

E-Sanction thatna te:

1. **Electronic Processing** – IFMIS kal tlangin sanction dilna te chu DFP Rules ang zelin, thuneitute hnena sum hman dilna online hmangin a thehluh theih ani.
2. **Budget Checks** – Budget control a awm tlat avangin sum hman theih chin chu IFMIS in a vawng tlat dawn a ni.
3. **Automated Workflow**– Dilna leh Phalna te hi automatic in a kal thei dawn bawh a ni.
4. **Real-Time Tracking** – Dilna thehluttu chuan system chhungah a proposal kal dan leh thlen chin chu a chhui zel thei a. A hma lama pawmpuina record awm tawh sa hmangin hotu sang zawkte chuan thutlukna awlsam takin an siam thei a ni.
5. **Digital Documentation** – Sanction leh a kaihhnawih record te chu electronic-a vawn ani a, a tul huna hmuh leh hman bakah audit-na atan pawh awlsam takin hman theih ani
6. **Security and Authentication** – Digital signature, user authentication leh access control hmangin information pawimawh leh thuruk te chu vawn him ani a, phalna neite chauhin an hmang thei dawn a ni.
7. **Transparency and Accountability** – He system hian manual hmanga hnathawh ngai tam lutuk a tihniam a, Sawrkar thutlukna leh rorel te chu system hmanga record a nih avangin thutlukna dik siamna hmanraw pawimawh tak a ni.

1.1 e-Sanction Kalphung Khaikhawmna:

1. e-Sanction buatsaih.
2. e-Sanction pawmpuina (HoO)
3. Enfiahna leh Endikna (e-Vetting (JDA/DDA/FAO))
4. e-Sanction pawmpuina (HoD)
5. Financial Advisor remtihna (Charter of Financial Adviser)
6. e-Sanction pawmpuina (Administrative HoD)
7. e-Sanction Payment chhuizuina (Tracking of e-Sanction Payment)
8. e-Sanction hman hmasakna atan GAR 29 (Fully Vouched) Bill thlan ani (GAR 29 (Fully Vouched) Bill selected for pilot implementation of e-Sanction)

1.2 Kalphung Kimchang Hrilhfiahna:

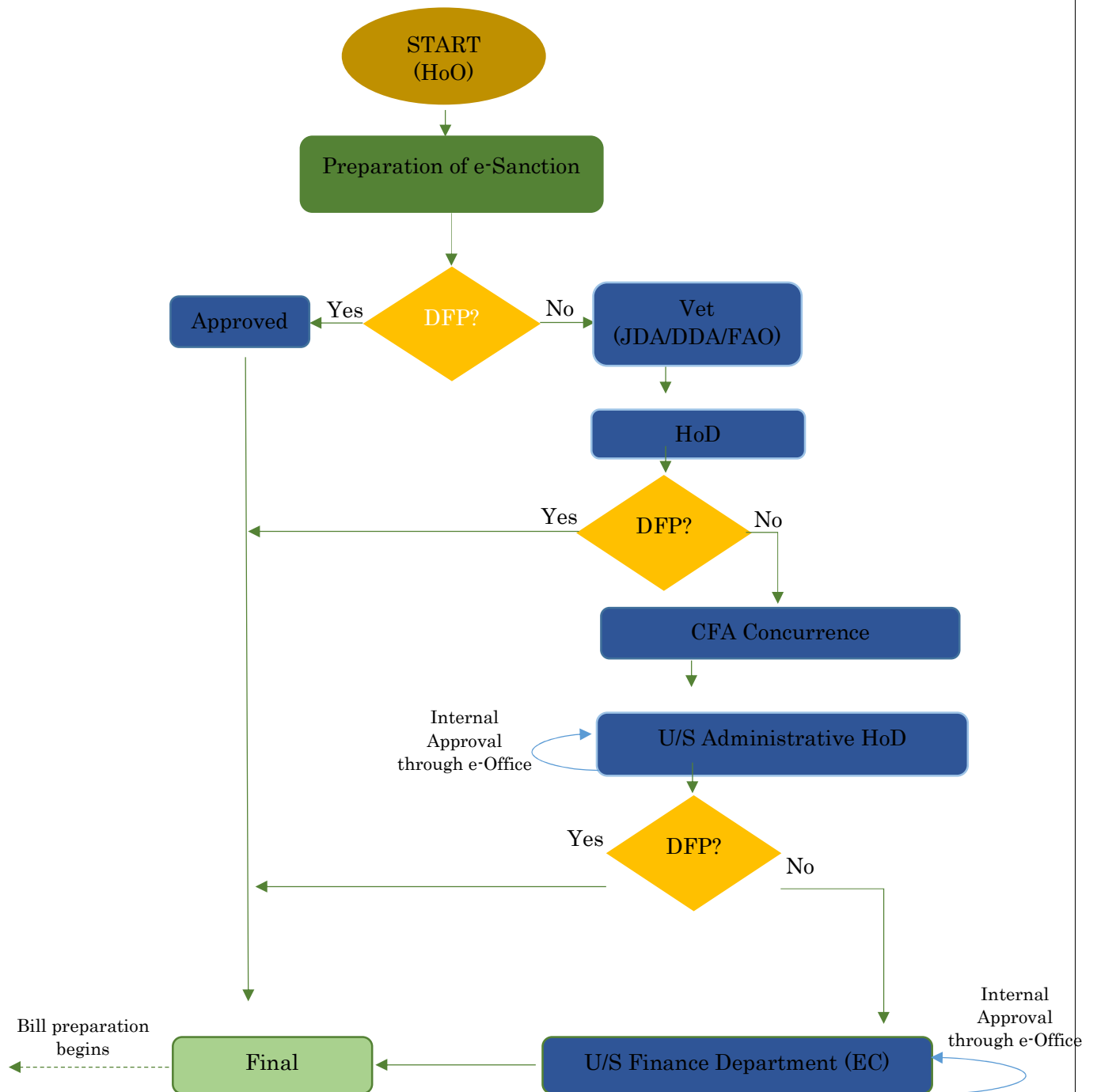
1. Office ten IFMIS AS login atangin sanction proposal an siam ang a.
2. DFPR in a phal chin zat a nih chuan, Head of Office (HoO) in a sanction (pawmpui) mai dawn a ni.
3. A sanctioning power piah lam anih erawh chuan, HoO hian proposal siamthat a rawt thei a, emaw Head of Department (HOD) pawmpui turin a pe chhawng (forward) thei a ni. Head of Department (HOD) in a pawmpui hma hian proposal hi Department a Joint Director(F&A)/ Deputy Director (F&A)/FAO ten an DSC (digital signature) hmangin e-vetting an ti phawt tur a ni.
4. Sanction proposal chuan HOD sanctioning power a pel anih chuan siamthat emaw Administrative Head of Department (AHOD) a pe chhawng turin proposal hi a kaltir thei ang a, Chief Financial Adviser in *concurrence* a pek hnuah AHOD hian a pawmpui (approve) thei dawn a ni. AHOD approval hi chu Under Secretary theuh ten an convey thung ang. *Under Secretary ten IFMIS User ID siam tir tur a ni.*
5. AHOD sanctioning power piah lam proposal anih erawh chuan, sanction dilna hi Finance Department (EC) Under Secretary hnenah IFMIS hmang hian kal tir tur a ni dawn a.

Tichuan, U/S Finance Department (EC) chuan e-office hmangin file a lo kal tir ang a, uluk taka ngaihtuah a nih hnuah thuthlukna chu IFMIS hmangin a concerned U/S AHOD ah a *convey* dawn a ni.
6. Approval hi eng stage ah pawh pek fel a nih veleh IFMIS ah bill a siam theih nghal ang.

Note:

1. A bul tan nan GAR-29 (Fully vouched contingent bills) ah hman tan tur a ni.
2. e-Sanction No. tel lo chuan bill siam theih ani lo ang a
3. e-Voucher hman a nih tawh avangin sub-voucher ho ah e-Sanction no. leh Date lang chauh IFMIS ah upload tawh tur a ni e.

1.3 Kalphung Diagram:

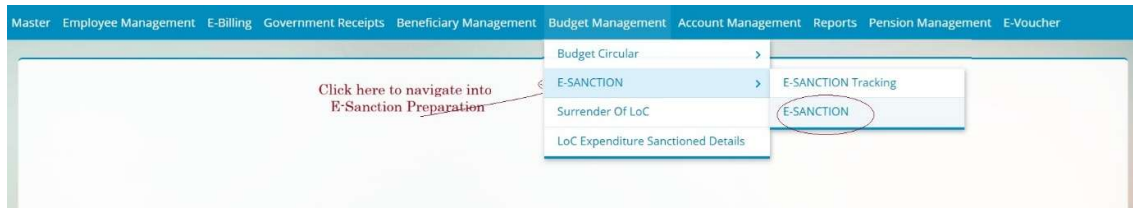


2. e-Sanction siam dan

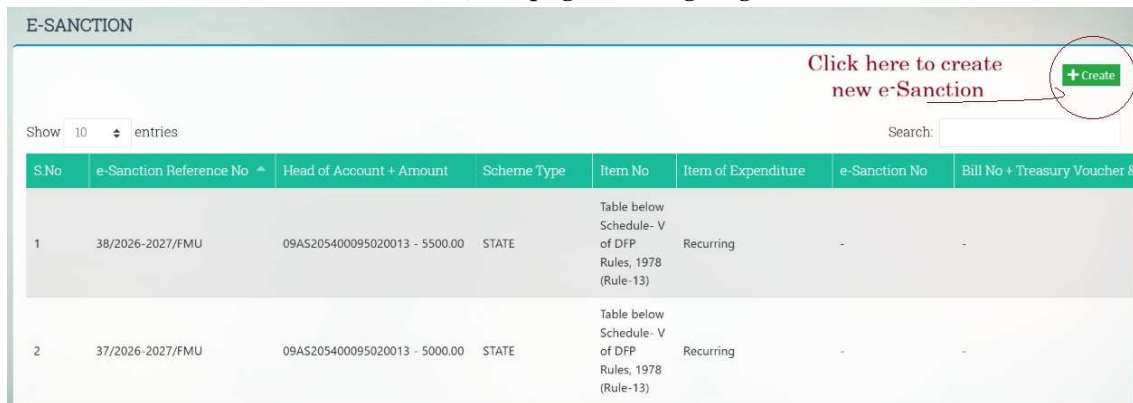
IFMIS a e-Sanction hi Delegation of Mizoram Financial rules,2019 a hnu lama tihdanglam mil zela siam ani. IFMIS a hman theih tura siam chhuah hi, Budget hman dan tha zawk leh lang tlang taka kalpui a nih theih nan te, Financial Rules-in thuneihna a pek ang zelin, a hniam ber atanga sang ber thlengin e-Sanction hmanga sum hman dan chu en zui leh vil zui theih ani.

e-Sanction siam dan:

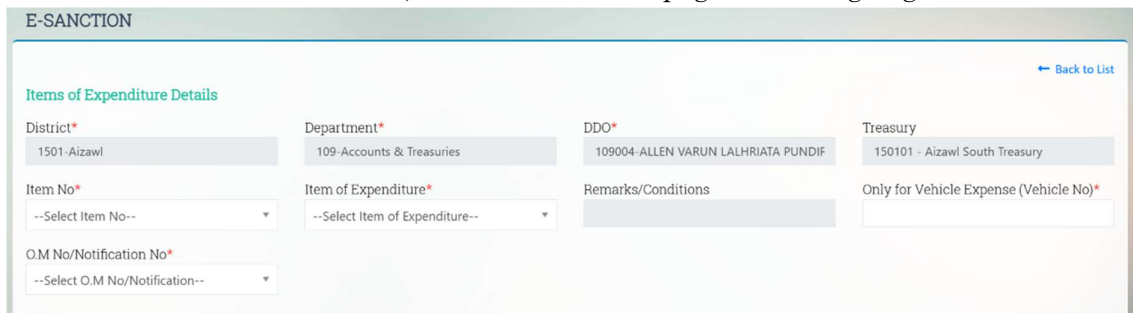
1. Office a Accounts Section chuan IFMIS portal-ah AS User account hmangin luh tur a ni.
2. Budget Management Module ah lut la, e-Sanction Menu chu click rawh



3. E-Sanction Menu ah i luh chuan, list page alo lang ang.



4. Create Button I click chuan, e-Sanction siamna page chu a lang ang.



Head of Account details where expenditure to be incurred

Account Head Details

Name of Bill/Cheque Advice*	Bill/Cheque Type Name*	Sub Head*	Expenditure is debatable under which Head?*
---select---	Select an Option	Select an Option	--Select One--
Scheme Type	Major Head	Sub Major Head	Minor Head
Sub Head	Detail Head	Object Head	Purpose of Expenditure Sanction*
Bill Amount (E)*			

Sanction File Details

Sanction File No*	File Date*	Amount*	Abstract/Quotation*
	dd/mm/yyyy		Choose File No file chosen
Other Supporting Document			
Choose File No file chosen			

Save Button click la, record chu a

thuneitu sang zawk
hnenah pawmpui turin a thawn
ang

3. e-Sanction Pawmpuina (Head of Office)

Bill amount hi Head of Office (HoO) chuan Delegation of Financial Power Rules in thuneihna a pek chin ang zelin e-Sanction a pawmpui thei ang. Bill amount hi a thuneihna chin aia sang zawk anih erawh chuan, system chuan Vetting (enfiah) atan hotu sang zawk hnena thawn turin Officer chu a hrilh ang.

DFP Rules in thuneihna a pek ang chin anih chuan, IFMIS ah Digital Signature hmangin e-Sanction chu pawmpui ani ang.

e-Sanction pawmpuina:

1. HoO chuan ama user ID hmangin IFMIS ah a login ang
2. Budget Management Module ah lut la, e-Sanction Menu click rawh

e-Sanction pawmpui
turin hetah click rawh

Refund Of Online Receipt Deposit Approval

Surrender Of LoC Approval

Consolidated Budget

LoC Expenditure Sanctioned Details

Refund Of Civil Deposit (Pre-IFMIS)

Refund Of Civil Deposit New (IFMIS)

E-SANCTION APPROVAL

3. e-Sanction Approval Menu i click chuan, List page chu a lang ang

S.No	e-Sanction Reference No	Head of Account + Amount	Item No	Item of Expenditure	Approval Status	Action
1	28/2026-2027/FMU	09AS207101104010004 - 2500.00	Item Number Test1	Item of Expenditure Test1	WAITING_FOR_APPROVAL	

Approved Details
kimchang hmu turin
hetah click rawh

4. Thumbs Up/Down button i click chuan, e-Sanction kimchang a lo lang ang

Sanction File Details

Sanction File No: nsdkfjdsjdf | File Date: 12/10/2026 | Amount: 3000.00 | Abstract/Quotation: Choose File | No file chosen

Other Supporting Document: Choose File | No file chosen

Within the power of DFP Rules.

Comment*

Forward Approve Return Reject

DFP Rules in thuneihna pek chin anih chuan,
Approve button clicked theihin a awm ang

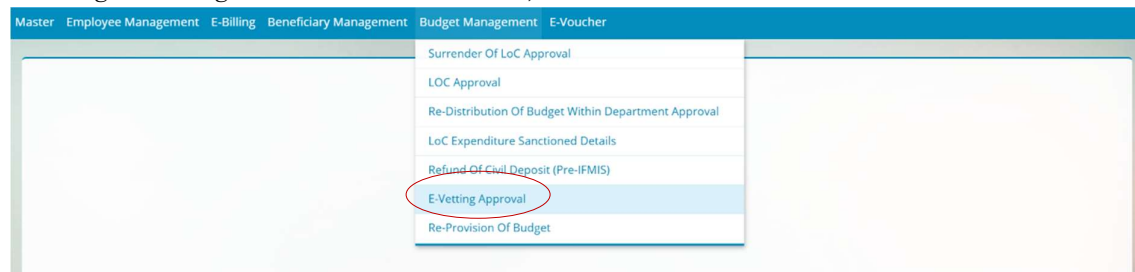
4. e-Vetting (JDA/DDA/FAO)

HoO (Head of Office) in thuneihna a neih chin aia sang e-Sanction dilna te chu JDA/DDA/FAO te'n an enfiah (Vetting) ang.

IFMIS ah Digital Signature hmangin e-Sanction chu enfiah(Vetting) ani ang

E-Sanction enfiah(Vetting):

1. JDA/DDA/FAO te chuan IFMIS User ID hmangin an login ang
2. Budget Management Module ah lut la, e-Sanction Menu chu click rawh



3. E-Vetting Approval Menu I click chuan, list page chu a lang ang

Show 10 entries

Search:

Head of Account + Amount	DDO Code + Office Name + (District Name)	Item No	Item of Expenditure	e-Sanction No + PDF download	Bill No + Treasury Voucher & Date	Approval Status	Action
09AS205400095020013 - 5500.00	109004- Aizawl South Treasury- (Aizawl)	Table below Schedule- V of DFP Rules, 1978 (Rule-13)	Recurring	-	-	WAITING_FOR_APPROVAL	
09AS205400095020013 - 5000.00	109004- Aizawl South Treasury- (Aizawl)	Table below Schedule- V of DFP Rules, 1978 (Rule-13)	Recurring	-	-	WAITING_FOR_APPROVAL	

e-Sanction kimchangte
enfiah turin hetah click
rawh

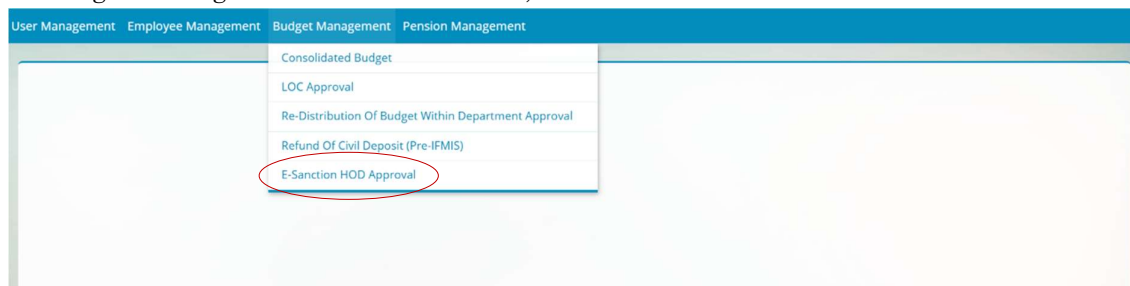
5. E-Sanction Pawmpuina (HoD)

JDA/DDA/FAO ten e-Sanction an enfiah (vetted) tawh chu Head of Department (HoD) chuan a pawmpui ang. Bill amount hi thuneihna pek (DFP) chin chhunga mi anih loh chuan, system chuan CFA (Competent Financial Authority) remtihna lak ngaih thu a hriattir ang.

DFP Rules anga, thuneihna pek chin chhung ami anih chuan IFMIS ah Digital Signature hmangin e-Sanction chu pawmpui ani ang.

E-Sanction pawmpui dan:

1. HoD chuan an hman thin IFMIS User ID hmangin an login ang
2. Budget Management Module ah lut la, e-Sanction Menu ah click rawh



3. e-Sanction HoD Approval Menu a i click chuan, list page alang ang.

E-SANCTION APPROVAL

Show 10 entries

Search:

S.No	e-Sanction Reference No	Head of Account + Amount	Item No	Item of Expenditure	Approval Status	Action
1	28/2026-2027/FMU	09AS207101104010004 - 2500.00	Item Number Test1	Item of Expenditure Test1	WAITING_FOR_APPROVAL	

Showing 1 to 1 of 1 entries

First Previous 1 Next Last

Approved kimchang hmu
turin hetah click rawh

6. Financial Adviser Remtihna

e-Sanction amount hi Head of Department (HoD) hnena thuneihna pek chin aia sang zawk anih chuan, Chief Financial Adviser(CFA)/Principal Financial Adviser(PFA) ten an enfiah (vetting) ang. Chutiang dinhmunah chuan, system chuan Finance Department remtihna (concurrency) lak ngaih thu a hriattir ang.

IFMIS ah Digital Signature hmangin e-Sanction chu remtihna (concurrency) pek a ni ang.

E-Sanction ID pawmpuina(concurrency) pek dan:

1. CFA/PFA chuan ama IFMIS User ID hmangin a login ang
2. Budget Management Module ah lut la, e-Sanction Menu chu click rawh



3. e-Sanction CFA Approval Menu i click chuan, list page chu alang ang

A screenshot of the CFA CONCURRENCE APPROVAL list page. The table shows two entries with 'WAITING_FOR_APPROVAL' status. The 'Action' button for the second entry is circled in red.

Head of Account + Amount	DDO Code + Office Name + (District Name)	Item No	Item of Expenditure	e-Sanction No + PDF download	Bill No + Treasury Voucher & Date	Approval Status	Action
09AS205400095020013 - 5500.00	109004- Aizawl South Treasury- (Aizawl)	Table below Schedule- V of DFP Rules, 1978 (Rule-13)	Recurring	-	-	WAITING_FOR_APPROVAL	
09AS205400095020013 - 5000.00	109004- Aizawl South Treasury- (Aizawl)	Table below Schedule- V of DFP Rules, 1978 (Rule-13)	Recurring	-	-	WAITING_FOR_APPROVAL	

CFA ID remtihna pek tur
leh kimchangte hmu turin
hetah click rawh

7. e-Sanction Pawmpuina (Administrative HoD)

CFA/PFA ten e-Sanction an enfiah (vetted) tawh chu Head of Department (HoD) chuan a pawmpui ang. Bill amount hi thuneihna pek chin aia sang anih chuan, system chuan Finance Department remtihna (concurrency) lak ngaih thu a hriattir ang.

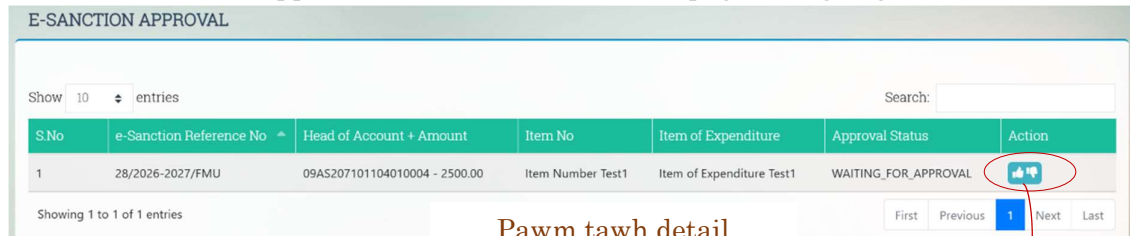
IFMIS ah Digital Signature hmangin e-Sanction chu pawmpui ani ang.

E-Sanction pawmpuina:

1. Administrative HoD chuan ama IFMIS User ID hmangin a login ang
2. Budget Management ah lut la, e-Sanction Menu chu click rawh



3. e-Sanction ADM Approval Menu I click chuan, list page a lang ang



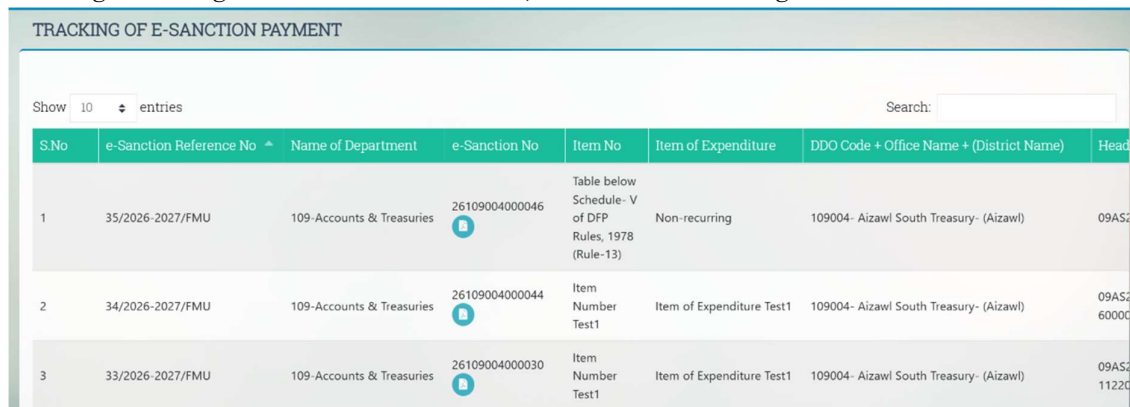
Pawm tawh detail
kimchang hmu turin
click rawh

8. e-Sanction Payment en zui dan:

e-Sanction Payment chu user ruat bik (Designated User) ten an en zui thei ang. He System thar hi thuneitute'n sanction order an siam chhuah tawh te chu dik leh tangkai taka kalpui anih leh nih loh enzui leh vil zui a nih theih nan, tangkai taka hman tura duan a ni.

e-Sanction No hmanga e-Sanction Payment enzui dan:

1. User chuan IFMIS User ID hmangin a login ang
2. Budget Management Module ah lut la, e-Sanction Tracking click rawh



9. e-Sanction hman hmasakna atan GAR 29 (Fully Vouched) Bill thlan ani.

e-Sanction hmanga **Final Approval**) hmuh a nih tawh chuan, system chuan e-Sanction No. bik(**Unique number**) a siam chhuak ang. He e-Sanction No. hi GAR 29 (Fully Vouched) Bill siam nan hman tur ani.

Bill chu siam zawh fel (successfully created) anih chuan, system chuan e-Bill No. bik (**Unique number**) a siam chhuak leh ang. He e-Bill no hi e-Sanction payment Tracking ah enzui theih turin a awm ang.