



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

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

**Version 1
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1. Introduction

The e-Sanction Module in IFMIS, introduced by the Finance Department (Fiscal Management Wing), is a digital tool for the electronic processing, approval and tracking of expenditure sanctions, aimed at promoting fiscal prudence and ensuring effective management of Government expenditure.

Key Features of E-Sanction

- 1. Electronic Processing:** Allows expenditure sanction proposals to move digitally from Drawing and Disbursing Officers (DDOs) and Heads of Departments (HODs) directly to concerned Administrative Departments and Finance Department.
- 2. Budget Checks:** Built-in allocation controls prevent departments from issuing sanctions beyond their available budget.
- 3. Automated Workflow** – Requests are automatically routed to the appropriate authorities for review and approval.
- 4. Real-Time Tracking** – Applicants can track request status at every stage, while higher authorities can monitor the utilization of approved requests to facilitate decision-making.
- 5. Digital Documentation** – Electronic record-keeping enables easy retrieval, verification and auditing.
- 6. Security and Authentication** – Digital signatures, user authentication and access controls ensure the security and integrity of sensitive information.
- 7. Transparency and Accountability** – Reduced manual intervention and traceable approval processes enhance transparency and accountability.

1.1 Summary of e-Sanction Process:

1. Preparation of e-Sanction
2. Approval of e-Sanction (HoO)
3. e-Vetting (JDA/DDA/FAO)
4. Approval of e-Sanction (HoD)
5. Charter of Financial Adviser
6. Approval of e-Sanction (Administrative HoD)
7. Tracking of e-Sanction Payment
8. GAR 29 (Fully Vouched) Bill selected for pilot implementation of e-Sanction

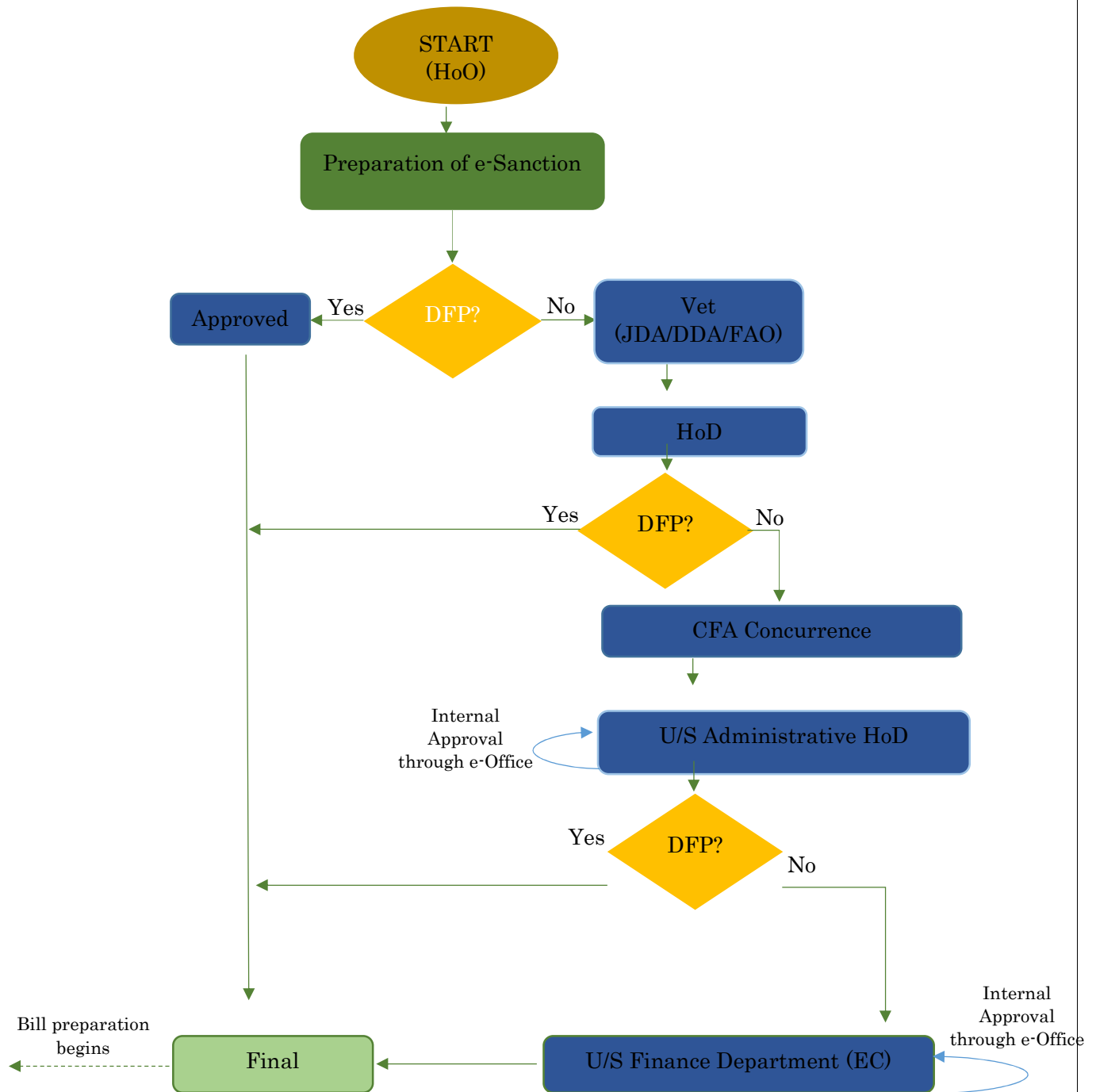
1.2 Detailed Workflow for e-Sanction:

1. **Preparation:** The office prepares the e-Sanction proposal in IFMIS through the AS login.
2. **Approval by Head of Office (HoO):** If the proposed amount falls within the delegated financial powers of the HoO, the proposal may be sanctioned by the HoO.
3. **Forwarding to Head of Department (HoD):** If the amount exceeds the HoO's delegated powers, the proposal may be returned or forwarded to the HoD for approval after mandatory e-vetting by the Joint Director (F&A)/Deputy Director (F&A)/FAO of the concerned Department, as applicable, using a DSC.
4. **Approval by HoD:** Upon completion of e-vetting, the proposal is routed to the HoD's IFMIS login for approval or rejection, within the HoD's delegated financial powers.
5. **Forwarding to Administrative Department:** Where the amount exceeds the HoD's delegated powers, the proposal may be forwarded to the concerned Administrative Department for approval, subject to concurrence of the concerned Chief Financial Adviser (CFA), as applicable, in accordance with the *Charter of Financial Advisers, 2026*.
6. **Processing by Administrative Department:** The proposal shall then, be routed to the Under Secretary (U/S) of the concerned Administrative Department through IFMIS. The U/S shall process the case internally through e-Office and convey the approval or rejection through IFMIS. This arrangement shall continue until IFMIS is integrated with e-Office. All concerned Under Secretaries must, therefore, obtain IFMIS user credentials for this purpose. *Kindly refer to Circular issued on this from Finance Department website.*
7. **Forwarding to Finance Department:** If the proposal exceeds the delegated financial powers of the Administrative Head, it shall be returned for correction or forwarded to Finance Department (Expenditure Control) in IFMIS.
8. **Processing by Finance Department (Expenditure Control):** The Under Secretary, Finance Department (EC) shall receive forwarded sanction proposal in IFMIS and process it internally through e-office. It finally conveys decision through IFMIS to U/S of the concerned AHDs, who then further conveys it to the concerned.
9. **Bill Preparation:** Once the proposal is approved by the competent authority, it becomes available for bill preparation.

10. Real-Time Tracking: IFMIS provides a tracking facility for designated users and higher authorities to monitor the status and movement of e-Sanction proposals in real time, facilitating oversight and informed decision-making.

Note: GAR-29 (Fully Vouched) bills have been selected for the pilot implementation of e-Sanction.

1.3 Workflow Diagram for e-Sanction:

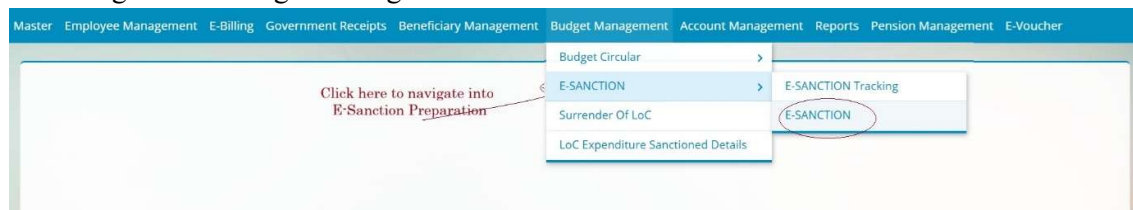


2. Preparation of e-Sanction

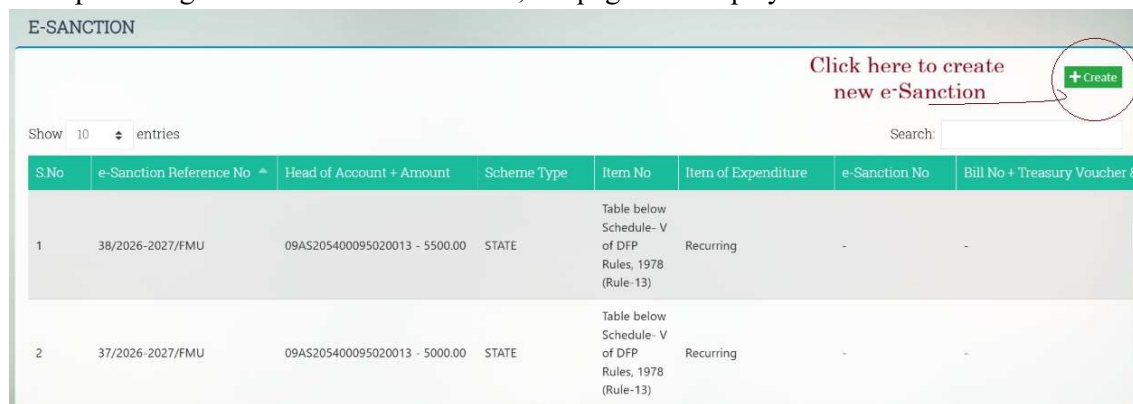
E-Sanction in IFMIS is incorporated as per Mizoram Delegation of Financial Power Rules, 2025, Mizoram Public Procurement Rule, 2020, Charter of Financial Advisers, 2026 and other relevant rules issued from time to time. These new features introduced in IFMIS are to streamline the utilization of budget effectively and monitor the utilization of e-Sanction from Grass Root Level to Administrative Level as per the power delegated in the Financial Rules.

To create E-Sanction:

1. Accounts Section of the Office shall login using their existing AS User into IFMIS portal
2. Navigate into Budget Management Module and click on E-Sanction Menu



3. Upon navigated into E-Sanction Menu, list page will display



4. Upon clicking on Create Button, E-Sanction preparation page will display



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 **✕ Clear**

Click on Save Button to create successfully and forward the record to higher authority

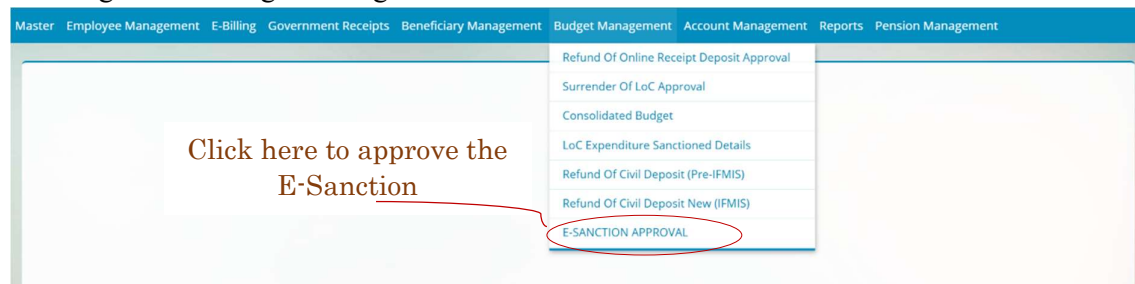
3. Approval of e-Sanction (HoO)

E-Sanction can be approved by Head of Office (HoO) if the bill amount is within the power of delegated Financial Rules or else system shall prompt the Officer to forward to higher authority for Vetting.

E-Sanction shall be approved by using digital signature in IFMIS if it is within the power bestowed in delegation of DFP rules.

To approve the E-Sanction:

1. HoO shall login using existing IFMIS user ID
2. Navigate into Budget Management Module and click on E-Sanction Menu



3. Upon clicking on E-Sanction Approval Menu, list page will display

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

Click here to explore details approve

4. Upon clicking on Thumbs Up/Down button, E-Sanction details will display

Sanction File Details

Sanction File No: nsdkfjgdsjgf | 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

If it is within power of DFP Rules, Approve Button will be auto enabled

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

E-Sanction shall be vetted by Joint Director (F&A)/Deputy Director (F&A)/Finance & Accounts Officer if amount is beyond the delegation power of HoO and within the power bestowed upon as per delegation of Financial Power Rules.

E-Sanction shall be vetted by using Digital Signature in IFMIS.

To Vet the E-Sanction:

1. JDA/DDA/FAO shall login using IFMIS user ID
2. Navigate into Budget Management Module and click on E-Sanction Menu



3. Upon clicking on E-Vetting Approval Menu, list page will display

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	

Click here to explore details and Vet

5. Approval of e-Sanction (HoD)

E-Sanctions exceeding the delegated powers of the Head of Office (HoO) but falling within that of the Head of Department (HOD) shall be vetted by the Joint Director (F&A)/Deputy Director (F&A)/Finance & Accounts Officer, as applicable.

To approve the E-Sanction:

1. HoD shall login using existing IFMIS user ID
2. Navigate into Budget Management Module and click on E-Sanction Menu

User Management	Employee Management	Budget Management	Pension Management
		- Consolidated Budget - LOC Approval - Re-Distribution Of Budget Within Department Approval - Refund Of Civil Deposit (Pre-IFMIS) E-Sanction HOD Approval	

3. Upon clicking on E-Sanction HoD Approval Menu, list page will display

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						

Click here to explore details and approve

6. Charter of Financial Adviser

E-Sanctions exceeding the delegated financial powers of the Head of Department (HoD) shall be vetted by the Chief Financial Adviser (CFA)/Principal Financial Adviser (PFA), as per Charter of Financial Advisers 2026.

Concurrence on E-Sanctions shall be accorded digitally using Digital Signature Certificates (DSCs) in IFMIS.

To concur the E-Sanction ID:

1. CFA shall login using existing IFMIS user ID.
2. Navigate into Budget Management Module and click on E-Sanction Menu



3. Upon clicking on E-Sanction CFA Approval Menu, list page will display

A screenshot of the 'CFA CONCURRENCE APPROVAL' list page. It shows a table with two entries. The 'Action' column for the second entry has a red circle around the action icon.

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	

Click here to explore details and concur CFA ID

7. Approval of e-Sanction (Administrative HoD)

E-Sanction vetted by CFA/PFA may be approved by Administrative Head of Department (HoD). System shall prompt the concurrence of Finance if the bill amount is not within the power bestowed upon.

E-Sanction shall be approved by using digital signature in IFMIS.

To approve the E-Sanction:

1. Administrative HoD shall login using IFMIS user ID
2. Navigate into Budget Management Module and click on E-Sanction Menu



3. Upon clicking on E-Sanction ADM Approval Menu, list page will display

The screenshot shows the 'E-SANCTION APPROVAL' page. It has a search bar and a table with the following columns: S.No, e-Sanction Reference No, Head of Account + Amount, Item No, Item of Expenditure, Approval Status, and Action. The first row shows an entry with S.No 1, e-Sanction Reference No 28/2026-2027/FMU, Head of Account 09AS207101104010004 - 2500.00, Item No Item Number Test1, Item of Expenditure Item of Expenditure Test1, and Approval Status WAITING_FOR_APPROVAL. The 'Action' column contains a blue icon with a plus sign and a speech bubble. A red circle is drawn around this icon. Below the table, it says 'Showing 1 to 1 of 1 entries'. At the bottom right, there are navigation buttons: First, Previous, 1, Next, Last.

Click here to explore details and approve

8. Tracking of e-Sanction Payment

Authorized users can track payments against issued E-Sanctions to monitor the effective utilization of sanctioned funds. This will enable higher authorities to monitor the progress of sanctions and exercise effective oversight for informed decision-making.

To trace the E-Sanction Payment against E-Sanction No:

1. User shall login using IFMIS user ID
2. Navigate into Budget Management Module and click on E-Sanction Tracking

The screenshot shows the 'TRACKING OF E-SANCTION PAYMENT' page. It has a search bar and a table with the following columns: S.No, e-Sanction Reference No, Name of Department, e-Sanction No, Item No, Item of Expenditure, DDO Code + Office Name + (District Name), and Head. The first row shows an entry with S.No 1, e-Sanction Reference No 35/2026-2027/FMU, Name of Department 109-Accounts & Treasuries, e-Sanction No 26109004000046, Item No Table below Schedule- V of DFP Rules, 1978 (Rule-13), Item of Expenditure Non-recurring, DDO Code + Office Name + (District Name) 109004- Aizawl South Treasury- (Aizawl), and Head 09AS2. The second row shows an entry with S.No 2, e-Sanction Reference No 34/2026-2027/FMU, Name of Department 109-Accounts & Treasuries, e-Sanction No 26109004000044, Item No Item Number Test1, Item of Expenditure Item of Expenditure Test1, DDO Code + Office Name + (District Name) 109004- Aizawl South Treasury- (Aizawl), and Head 09AS2 60000. The third row shows an entry with S.No 3, e-Sanction Reference No 33/2026-2027/FMU, Name of Department 109-Accounts & Treasuries, e-Sanction No 26109004000030, Item No Item Number Test1, Item of Expenditure Item of Expenditure Test1, DDO Code + Office Name + (District Name) 109004- Aizawl South Treasury- (Aizawl), and Head 09AS2 11220. Below the table, it says 'Showing 1 to 1 of 1 entries'. At the bottom right, there are navigation buttons: First, Previous, 1, Next, Last.

9. GAR 29 (Fully Vouched) Bill selected for pilot implementation of e-Sanction

Upon Final Approval of E-Sanction, system generates the unique E-Sanction No. which shall be used in GAR 29 (Fully Vouched) Bill. Upon successful creation of said bill, system generates the unique E-Bill No which will be enabled in Tracking of E-Sanction Payment.

IFMIS shall not allow creating the said bill without E-Sanction No.

Since e-vouchers is also enabled, all sub-vouchers shall be marked with E-Sanction No. and date.