

No.G.12024/1/2025-FIN(PRU)
GOVERNMENT OF MIZORAM
FINANCE DEPARTMENT(PRU)

Dated Aizawl, the 6th August, 2025

OFFICE MEMORANDUM

Subject : Guidelines for preparation of financial implication on filling up of Posts, creation of Posts and Upgradation of Posts.

In order to streamline and ensure uniformity in the calculation of the financial implications in the proposal for filling up of posts, creation of posts and upgradation of posts in all departments under Government of Mizoram and for the public interest; it has been decided to lay down the following guidelines for compliance by all concerned with immediate effect and until further orders.

A. Items to be included for calculation of financial implication on creation of posts:-

1. Basic Pay with Level of Pay as per Seventh Central Revision of Pay (as modified and extended to the employees under the Government of Mizoram) Rules, 2018 & Notification on Revised Allowances to the Employees of Government of Mizoram and any other pay adopted by Government of Mizoram.
2. NPA to the entitled Doctors.
3. Dearness Allowances
4. House Rent Allowances
5. Special Compensatory Allowances
6. NPS matching Contribution by the Government
7. Furnitures and fixtures as per entitlement (chairs, tables etc)
8. Computer and printer (if applicable)
9. Any other expenditure not mentioned above.
10. In case of creation of posts under CSS, an expenditure involved if any in the state share due to creation of posts should be included.
11. Additional financial implication arise due to Medical Treatment as per the rate prescribed by Finance Department as mentioned in the preparation of Budget (B.E and R.E) from time to time.

B. Items to be included in the calculation of financial implication on upgradation of posts:-

1. Additional financial implication due to change in Basic Pay, which shall be calculated from the difference between the entry pay of the proposed upgradation of post and the entry pay of the existing post as additional financial implication will be there in future even if there is no financial implication considering the case of the present incumbents.
2. Additional financial implication on NPA in respect of entitled doctors.
3. Additional financial implication on Dearness Allowance.
4. Additional financial implication on House Rent Allowance.
5. Additional financial implication of Special Compensatory Allowance.
6. Additional financial implication on NPS matching contribution by the Government.
7. Additional financial implication on allotment of Vehicle (if entitled) due to upgradation of post which would include Drivers salary and its related allowances, POL etc.
8. Additional financial implication on Personal Branch (if entitled) due to upgradation of post which should include salary of PA, salary of Peon and their allowances with furnitures and fixtures etc.
9. Additional financial implication on the State matching share in case of upgradation of posts under CSS.
10. Any other extra expenditure not mentioned above due to upgradation of post.

The above guidelines should be followed by all departments while submitting the proposal for creation of posts and upgradation of posts positively.

C. Filling up of vacant posts:-

In filling up of vacant posts by Direct recruitment, the appointment should be made in the level/ scale of pay approved by Finance Department only. If the approved level/ scale of pay becomes irrelevant due to adoption of pay regulations /revision of pay etc because of the time lag between the process of recruitment and the actual appointment, concurrence of Finance Department should invariably be obtained before the issue of appointment letter/order. The financial implication may also be worked taken into account prescribed at 'A' above.

Sd/- RAMCHUANA
Secretary to the Govt. of Mizoram
Finance Department

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Dated Aizawl, the 6th August, 2025

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, Mizoram.
4. P.S. to Vice Chairman, State Planning Board, Mizoram.
5. P.P.S to Chief Secretary, Government of Mizoram.
6. All Administrative Departments, Government of Mizoram.
7. Secretary, Mizoram Legislative Assembly.
8. Secretary, Mizoram Information Commission, Mizoram.
9. Secretary, Mizoram Public Service Commission.
10. Member Secretary, State Planning Board, Mizoram.
11. All Heads of Departments, Govt. of Mizoram.
12. Chief controller of Accounts, Accounts & Treasuries, Mizoram.
13. Under Secretary, Finance Department (E) for information and necessary action
14. All Treasury Officers./Jt. Director of Accounts/Dy. Director of Accounts/FAO in Mizoram.
15. All Officers under Finance Department.
16. Website Manager.
17. Guard File



(H. LALNUNTLUANGI)

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

GUIDELINES FOR CALCULATION OF FINANCIAL IMPLICATION ON CREATION OF POSTS

While preparing the financial implication on creation of posts; the following items should be included in such calculation as per table below:-

Sl No.	Items	Financial implication per month (Rs)	Financial implication per annum (Rs)	Remarks
1.	Basic Pay (with Level of Pay as 7 th Pay)			
2.	NPA (for entitled doctors)			
3.	Dearness Allowance (DA)			
4.	House Rent Allowance (HRA)			
5.	Special Compensatory Allowance (SCA)			
6.	NPS Matching Contribution			
7.	Furniture and fixtures as per entitlement (Tables, chairs, steel almirah etc)			
8.	Computers and Printers if required			
9.	Any other items not mentioned above.			

Notes:-

1. In case of creation of posts upto and above the level of JAG at the Secretariat and Directorate level, the financial implication should include expenditure on salary of PA and other connected expenditures for running the office.
2. In case of creation of posts upto and above the level of Selection Grade at the Secretariat and Directorate level; the financial implication should include expenditure on purchase/maintenance of vehicle such as salary of Driver and its connected expenditure; POL etc.
3. In case of creation of posts under CSS; the financial implication should include salary/wages/remuneration including the financial implications on the State share of the Scheme.

GUIDELINES FOR CALCULATION OF FINANCIAL IMPLICATION ON UPGRADATION OF POSTS

While preparing the financial implication for upgradation of posts; the undermentioned points should be taken into account:-

Sl No.	Items	Present expenditure	Expenditure as per Proposed upgradation	Additional financial implication per month (Rs) Column 4-3	Additional financial implication per annum (Rs) Column 5X12
1	2	3	4	5	6
1	Basic Pay (with Level of pay as per 7 th RoP)				
2.	NPA (for entitled doctors)				
3.	Dearness Allowance (DA)				
4.	House Rent Allowance (HRA)				
5.	Special Compensatory Allowance (SCA)				
6.	NPS matching Contribution (if applicable)				
7.	Furniture and fixtures as per entitlement (Tables, chairs, steel almirah etc)				

Note:

1. In case of upgradation of posts upto and above the level of JAG at the Secretariat and Directorate level, the financial implication should include expenditure on salary of PA and other connected expenditures for running the office.
2. In case of upgradation of posts upto and above the level of Selection Grade at the Secretariat and Directorate level; the financial implication should include expenditure on purchase/maintenance of vehicle such as salary of Driver and its connected expenditure; POL etc.
3. In case of creation of posts under CSS; the financial implication should include salary/wages/remuneration including the financial implications on the State share of the Scheme.