



**No. G. 17012/1/2010 - F.Est**  
**GOVERNMENT OF MIZORAM**  
**FINANCE DEPARTMENT**

**NOTIFICATION**

Aizawl, the 18<sup>th</sup> November, 2019.

In supersession of this Department's Notification No.G.17012/1/2003-F.Est dt. 29.8.2011 and in exercise of the powers conferred under Rules 3(f) and 14 of the Delegation of Financial Power Rules 1978, the Governor of Mizoram is pleased to re-delegate the Financial Powers to the Officers enlisted to Annexure-I as Heads of Administrative Departments and Annexure-II as Heads of Departments under Rule 3(f) of the Delegation of Financial Powers Rules, 1978. The officers enlisted in the Annexure-III, IV and V are also declared as Heads of Offices under Rule 14 of the aforesaid rules. The Officers who are delegated full Financial Power (within their respective Budget Allocation) and Special Financial Powers are also enlisted at Annexure-VI. The extent of financial powers delegated to them is enumerated in the respective column of the Annexure to the schedules.

2. This order shall be exercised in conjunction with other relevant rules and orders including the Delegation of Financial Powers Rules, 1978, General Financial Rules, Central Treasury Rules and instructions issued by Government of India or Government of Mizoram from time to time.

3. An authority empowered by or under these orders to incur contingent or miscellaneous expenditure shall exercise such powers subject to the following conditions namely :-

- (a) in regard to the supply of articles required for the public service and for regulating the purchase of stationery stores for the public service, the provisions contained in the General Financial Rules, 2017 and subsidiary instructions and orders on the subject shall be followed;
- (b) in regard to contingent expenditure on each item specified in column 2 of the Annexure to Schedule V of this notification, restrictions or scales specified in the respective columns and remarks at column 9 against that item shall be observed;
- (c) in regard to miscellaneous expenditure, any rules, orders, restrictions or scales as may be made, imposed or prescribed by the Government shall be observed.
- (d) in every order issuing sanction for expenditure within the financial powers delegated to the Heads of Administrative Department/Heads of Department/Heads of Office under D.F.P. Rules, 1978, it is to be clearly indicated in the order itself, the amount being sanctioned and the progressive expenditure for this item issued during the financial year. A copy of the sanction order, in original, shall also be attached to the bill while presenting it to the Treasury.

4. If it happens that more than one officer of a particular office is declared as Head of Office under rule 14 of the Delegation of Financial Powers Rules, 1978, the senior-most Head of Office of that particular office shall exercise the Financial Powers delegated to him in respect of that office.


5. All Financial Powers, not specifically delegated to any authority by these rules, shall vest in the Finance Department.

**Sd/- VANLAL CHHUANGA**  
**Commissioner & Secretary to the Govt. of Mizoram**  
**Finance Department.**

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**Memo No. G. 17012/1/2010 - F.Est : Aizawl, the 18<sup>th</sup> November, 2019.**  
**Copy to:-**

1. Secretary to Governor, Mizoram.
2. P.S. to Chief Minister, Mizoram.
3. P.S. to Deputy Chief Minister, Mizoram.
4. P.S. to all Ministers/ Speaker/ Dy. Speaker/ MOS, Mizoram.
5. P.S. to Vice Chairman, State Planning Board, Mizoram.
6. P.S. to Government Deputy Chief Whip, Mizoram.
7. P.P.S to Chief Secretary, Government of Mizoram.
8. All Administrative Departments, Government of Mizoram.
9. Secretary, Mizoram Legislative Assembly.
10. Secretary, State Information Commission, Mizoram.
11. Secretary, Mizoram Public Service Commission, Aizawl.
12. Member Secretary, State Planning Board, Mizoram.
13. Resident Commissioner, Government of Mizoram, Lt. Ribhu Saxena Marg,  
Vasant Vihar, New Delhi.
14. All Heads of Departments, Govt. of Mizoram.
15. Chief Controller of Accounts, Accounts & Treasuries, Mizoram.
16. Controller of Printing & Stationeries, Mizoram with 6 (six) spare copies for  
publication in Mizoram Gazette.
17. All Treasury Officers, Mizoram.
18. Guard File.

  
(MELODY NGURTHANTLUANGI)  
Under Secretary to the Govt. of Mizoram  
Finance Department (E).  
18/11/19





## GENERAL PRINCIPLES FOR RE-DELEGATION OF FINANCIAL POWERS

### General Principles 1:

This order shall be exercised in conjunction with other relevant rules and orders including the Delegation of Financial Powers Rules 1978, General Financial Rules 2017, Central Treasury Rules, Receipts & Payments Rules, 1983 and instructions issued by Government of India or Government of Mizoram from time to time.

In cases where more than one Officer of a particular Department or Office is declared as Head of Administrative Department under Rule 3 (f), Head of Department under Rule 3 (f), or Head of Office under Rule 14 of the Delegation of Financial Powers Rules 1978, the senior most Head of Administrative Department/ Head of Department /Office of that particular establishment / Office shall exercise the Financial Powers delegated to him in respect of that establishment/ Office.

With regard to contingent expenditure on each item specified in column 2 of the Annexure to Schedule, orders/restrictions/scales as may be specified in column 9 of that Annexure against each item shall be observed.

### General Principles 2:

All expenditure sanction accorded within the Financial Powers of Administrative Heads of Department /Heads of Department/ Heads of Office should clearly indicate the item number in column 2 of the Annexure to the Schedules of this order (DFPR 2019) under which the financial power is exercised and the progressive total of sanction accorded during the financial year for that item.

The progressive total of sanction accorded during the financial year for each item shall be inclusive of expenditure sanction accorded by a particular Administrative Heads of Department/ Heads of Department/ Heads of Office for his own establishment as well as sanction accorded by him for his Subordinate Offices.

Representative of Finance Department such as Finance and Accounts Officer (FAO) / Deputy Director of Accounts (DDA) / Joint Director of Accounts (JDA), posted at various Department and all the Treasury Officers should see that item-wise delegation of financial powers have not been exceeded by maintaining Item-wise Check Register.

In cases of Department / sanctioning authority having no representative of Finance Department such as FAO/DDA/JDA, maintenance of item-wise check register and reconciliation thereof shall be the responsibility of each sanctioning authority.

For the purposes of General Principles 2, the accredited Treasury in respect of Administrative Heads of Department shall be Aizawl North Treasury or Aizawl South Treasury, as the case may be.

### General Principles 3:

Instructions issued by Finance Department from time to time regarding Vetting of sanction proposal by the FAO/ DDA/JDA shall be observed while according sanction within the financial powers of the Finance Department/ Administrative Heads of Department /Heads of Department/ Heads of Office as the case may be. In cases of Special Contingencies or bills presented by DDO having FAO/DDA/JDA within his establishment, the Treasury Officer shall see that the sanction is 'Vetted' by such FAO/DDA/JDA as the case may be.

The Vet Register / Vet software record shall be preserved for a period of 3years or such longer period as may be required by Audit.

The FAO/DDA/JDA shall not hand over charge of his responsibility of Vetting of sanction proposal without the prior concurrence of the Finance Department.



#### **General Principles 4:**

In respect of Departments where FAO/DDA/JDA are posted, provisional sanction for re-appropriation of fund may be accorded by Administrative Heads of Department only after the proposal is examined and 'Vetted' by the FAO/DDA/JDA as the case may be.

#### **General Principles 5:**

##### **Definitions:**

*Recurring expenditure:* means the expenditure which is regularly incurred at periodical intervals.

*Non Recurring expenditure:* means the expenditure other than recurring expenditure.

##### **Abbreviations:**

LPC	: Local Purchase Committee
DPAB	: Departmental Purchase Advisory Board
SPAB	: State Purchase Advisory Board
STA	: State Transport Authority
FAO	: Finance and Accounts Officer
DDA	: Deputy Director of Accounts
JDA	: Joint Director of Accounts
P&S Dept.	: Printing & Stationery Department
PWD	: Public Works Department.

#### **General Principles 6:**

All Financial Powers for items, not specifically delegated to any authority in the Annexure to Schedules, shall vest in the Finance Department.





## ANNEXURE - I

### HEADS OF ADMINISTRATIVE DEPARTMENTS UNDER D.F.P. RULES, 2019

1. Speaker, Mizoram Legislative Assembly
2. Chief Secretary
3. Secretary to Governor (Security & Administration)
4. Secretary to Chief Minister
5. Secretary, Finance Department
6. Secretary, General Administration Department
7. Chief Electoral Officer, Mizoram
8. Secretary, Agriculture Department
9. Secretary, Animal Husbandry & Veterinary Department
10. Secretary, Art & Culture Department
11. Secretary, Co-operation Department
12. Secretary, Disaster Management & Rehabilitation Department
13. Secretary, District Council & Minority Affairs Department
14. Secretary, Environment, Forest & Climate Change Department
15. Secretary, Excise & Narcotics Department
16. Secretary, Fisheries Department
17. Secretary, Food, Civil Supply & Consumer Affairs Department
18. Secretary, Health & Family Welfare Department
19. Secretary, Higher & Technical Education Department
20. Secretary, Home Department
21. Secretary, Horticulture Department
22. Secretary, Commerce & Industries Department
23. Secretary, Information & Communication Technology Department
24. Secretary, Information & Public Relation Department
25. Secretary, Labour, Employment, Skill Development & Entrepreneurship Department
26. Secretary, Land Revenue & Settlement Department
27. Secretary, Law & Judicial Department
28. Secretary, Local Administration Department
29. Secretary, Irrigation & Water Resources Department
30. Secretary, Parliamentary Affairs Department
31. Secretary, Personnel & Administrative Reforms (for ATI/MSSSB)
32. Secretary, Planning & Programme Implementation Department
33. Secretary, Power & Electricity Department
34. Secretary, Printing & Stationery Department
35. Secretary, Public Health Engineering Department
36. Secretary, Public Works Department
37. Secretary, Rural Development Department
38. Secretary, School Education Department
39. Secretary, Secretariat Administration Department
40. Secretary, Sericulture Department
41. Secretary, Social Welfare & Tribal Affairs Department
42. Secretary, Land Resources, Soil & Water Conservation Department
43. Secretary, Sports & Youth Services
44. Secretary, Taxation Department
45. Secretary, Tourism Department
46. Secretary, Transport Department
47. Secretary, Urban Development & Poverty Alleviation Department
48. Registrar, Gauhati High Court, Aizawl Bench
49. Secretary, Mizoram Lokayukta
50. Secretary, Mizoram Public Service Commission
51. Secretary, State Information Commission
52. Secretary, State Election Commission
53. Member Secretary, Mizoram Finance Commission



## ANNEXURE – II

### HEADS OF DEPARTMENTS UNDER D.F.P. RULES, 2019

1. Advocate General, Mizoram
2. All Deputy Commissioners under GAD
3. All District & Sessions Judges, Law & Judicial Department
4. All Engineers-in-Chief, P.W.D., P&ED and PHED
5. Chief Controller of Accounts, Accounts & Treasuries
6. Chief Engineer, Irrigation & Water Resources Department
7. Chief Informatics Officer, Information & Communication Technology Department
8. Chief Scientific Officer, Directorate of Science & Technology, Planning & Programme Implementation Department
9. Commandant General, Mizoram Home Guard
10. Commissioner for Persons with Disabilities, Social Welfare & Tribal Affairs Department
11. Commissioner of Taxes, Taxation Department
12. Commissioner, Excise & Narcotics
13. Controller, Civil Aviation Wing, GAD
14. Controller, Printing & Stationeries Department
15. Director General of Police, Police Department
16. Director, Administrative Training Institute (ATI)
17. Director, Agriculture (Crop Husbandry) Department
18. Director, Agriculture (R&E) Department
19. Director, Animal Husbandry & Veterinary Department
20. Director, Anti Corruption Bureau (ACB)
21. Director, Art & Culture Department
22. Director, AYUSH
23. Director, Disaster Management & Rehabilitation Department
24. Director, Economics & Statistics, Planning & Programme Implementation Department
25. Director, Fire and Emergency Services, Police Department
26. Director, Fisheries Department
27. Director, Food, Civil Supply & Consumer Affairs Department
28. Director, Forensic Science Laboratory
29. Director, Geology & Mineral Resources Department
30. Director, Higher & Technical Education Department
31. Director, Horticulture Department
32. Director, Commerce & Industries Department
33. Director, Information & Public Relation Department
34. Director, Institutional Finance & State Lottery
35. Director, Labour, Employment, Skill Development & Entrepreneurship Department
36. Director, Land Revenue & Settlement Department
37. Director, Local Administration Department
38. Director, Rural Development Department
39. Director, Sainik Welfare & Resettlement
40. Director, SCERT
41. Director, School Education
42. Director, Sericulture Department
43. Director, Social Welfare & Tribal Affairs Department
44. Director, Land Resources, Soil & Water Conservation Department
45. Director, Sports & Youth Services Department
46. Director, Tourism Department
47. Director, Transport Department
48. Director, Urban Development & Poverty Alleviation Department
49. Director, Women & Child Development, Social Welfare & Tribal Affairs Department
50. Inspector General of Prisons, Home Department
51. Joint Chief Electoral Officer, Election Department
52. Member Secretary, Mizoram State Legal Services Authority, L&J Department



53. Principal Adviser, SPB cum Ex-officio Addl. Secretary, Planning Department
54. Principal Chief Conservator of Forests, EF&CC Department
55. Principal Director, Health & Family Welfare Department
56. Programme Director, Finance Department (Fiscal Management Unit)
57. Program Director, SIPMIU
58. Registrar, Co-operation Department
59. Resident Commissioner, Govt. of Mizoram, New Delhi
60. Secretary, Mizoram Scholarship Board
61. Secretary, Mizoram Building & Other Construction Workers Welfare Board
62. Secretary, Sinlung Hills Council (SHC)
63. Committee consisting of Director and Registrar, Zoram Medical College (ZMC)





## ANNEXURE – III

### HEADS OF OFFICE UNDER SCHEDULE – I

1. Additional District & Session Judge, Champhai
2. All Chief Medical Officers, Health & Family Welfare Department
3. All Commandants/COs in Battalion under Police Department
4. All Conservators of Forest, Environment, Forest & Climate Change Department (having separate office/working circles)
5. All General Managers, DIC, Industries Department
6. All Medical Superintendents, Health & Family Welfare Department
7. All Principals, Govt. Colleges, Higher & Technical Education Department
8. All Programme Co-ordinators, K.V.K., Agriculture (R&E) Department
9. All Superintendents of Police (having separate office/working units), Police Department
10. All Superintending Engineers, PWD, P&ED and PHED (having separate office/working circles)
11. All Assistant Inspector Generals of Police, Police Department
12. Chief Architect, Public Works Department
13. Chief Electrical Inspector, P&E Department
14. Chief Planning Officer, High Power Committee, Lunglei
15. Chief Wildlife Warden, Environment, Forest & Climate Change Department
16. Commandant, Central Training Institute (CTI), MRHG
17. Deputy Inspector General (CID), Police Department
18. Deputy Secretary to the Governor
19. Deputy Secretary, Secretariat Administration Department
20. Director, State Institute of Rural Development (SIRD), Rural Development Department
21. Director, Water & Sanitation Support Organisation (WSSO), PHE Department
22. Joint Controller of Legal Metrology, FCS&CA Department
23. Joint Director, Accounts & Treasuries, Southern Zone, Lunglei
24. Joint Director, Animal Husbandry & Veterinary Department, Lunglei
25. Joint Director (Tech), Higher & Technical Education Department
26. Joint Director, School Education (Adult Education)
27. Joint Director, State Veterinary Policlinic Hospital (SVPH), AH&Vety Department
28. Joint Director (Operation), Transport Department
29. Joint Director (Town Planning), UD&PA Department
30. Joint Resident Commissioner, Calcutta, GAD
31. Joint Secretary to Governor
32. Judge, Fast Track Court, Siaha
33. Judge, Fast Track Court, Kolasib
34. Judge, Special Court, ND&PS (Narcotic Drugs & Psychotropic Substances) Act
35. Liaison Officer-cum-Deputy Secretary, NSS Cell, Sports & Youth Services
36. Presiding Officer, Motor Accident Claims Tribunal (MACT)
37. Principal, CTE, Higher & Technical Education Department
38. Principal, Govt. Polytechnic Institute, Lunglei, H&TE Department
39. Principal, Integrated Training Centre, Agriculture (R&T) Department
40. Principal, Mizoram Hindi Training College, H&TE Department
41. Principal, Women Polytechnic School, Durtlang, H&TE Department
42. Project Director, National Urban Livelihoods Mission (NULM), UD&PA Department
43. Project Director, S.L.M.C. & IAC, Rural Development Department
44. Registrar, State Consumer Disputes Redressal Commission
45. Secretary, State Youth Commission
46. Special Judge, PC (Prevention of Corruption) Act
47. State Protocol Officer, GAD
48. Superintendent of Police, Anti Corruption Bureau





## ANNEXURE-IV

### HEADS OF OFFICE UNDER SCHEDULE -II

1. All Assistant Settlement Officers-I, LR&S Department
2. All Chief Judicial Magistrates, Law and Judicial Department
3. All Deputy Commissioners of State Tax (having separate office), Taxation Department
4. All Deputy Conservators of Forests (having separate office), Environment & Forest Department
5. All Deputy Resident Commissioners, Mizoram House under GAD
6. All District A.H. & Vety Officers, Animal Husbandry & Veterinary Department
7. All District Agriculture Officers, Agriculture Department
8. All District Civil Supplies Officers, FCS&CA Department
9. All District Urban Development Officers (DUDO), UD&PA Department
10. All District Education Officers, School Education Department
11. All District Employment Officers, LE&IT Department
12. All District Local Administration Officers, L.A.D.
13. All District Research Officers, Economics & Statistics Department
14. All District Transport Officers, Transport Department
15. All Div. Horticulture Officers (having separate office/working Divisions), Horticulture Department
16. All Divisional Forest Officers (having separate office/working Divisions), Environment & Forest Department
17. All Divisional Soil Conservation Officers, S & WC Department
18. All Dy. Controllers, Legal Metrology, (having separate office), FCS&CA Department
19. All Dy. Director, Sainik Welfare & Resettlement (having separate office)
20. All Election Officers, Election Department
21. All Executive Engineers, PWD, P&ED and PHED (having separate office/working Divisions)
22. All Executive Engineers, Minor Irrigation (having separate office/working Divisions)
23. All Functional Managers, District Industries Centres (DICs), Commerce & Industries Department
24. All General Managers, Animal Husbandry & Veterinary Farms
25. All Principals, DIET & Mini DIET, SCERT
26. All Sub-Divisional Officers (Civil) under GAD
27. All Treasuries Officers, Account & Treasuries Department
28. All Working Plant Officers, (having separate office), EF&CC Department
29. Centre Director (DRC), Social Welfare Department
30. Chief Planning Officer, High Powered Committee, Lunglei
31. Commanding Officer, 20 Mizoram Independent Company, NCC, S&YS Department
32. Deputy Controller, Aviation Wing, GAD
33. Deputy Director of Health Services, Central Medical Store
34. Director, Mizoram Cancer Institute, Zemabawk
35. Executive Engineer (Commercial), P&E Department
36. Field Director, Dampa Wildlife Sanctuary, EF&CC Department
37. Joint Registrar of Co-operative Societies
38. Member Secretary, Mizoram State Commission for Women
39. Principal Judge, Family Court, Law & Judicial Department
40. Principal Medical Officer, HWTC, Health Department
41. Principal, Forest Training School, Environment & Forest Department
42. Principal, MICE, Aizawl, School Education Department
43. Principal, Sericulture Training Institute, Sericulture Department
44. District Programme Officer, ICDS Cell, Social Welfare & Tribal Affairs Department
45. Registrar, Firms and Societies
46. Secretary, Mizoram Youth Commission, LESD&E Department
47. Special Superintendent of Jails, Central Jail Aizawl, Prisons Department
48. Sr. Sanitation Officer, UD & PA Department
49. State Leprosy Officer, Health & Family Welfare Department



## ANNEXURE -V

### HEADS OF OFFICE UNDER SCHEDULE -III

1. All Assistant Commissioners of Excise & Narcotics (having separate office), Excise & Narcotics Department
2. All Assistant Controllers, P & S (having separate office), P&S Department
3. All Assistant Settlement Officers-II, (having separate office), LR&S Department
4. All Assistant Town & Country Planners (having separate office), UD&PA Department
5. All Assistant Controllers, Legal Metrology (having separate office), FCS&CA Department
6. All Assistant Registrar of Co-operative Societies (having separate office), Co-operation Department
7. All Block Development Officers, Rural Development Department
8. All Child Development Project Officers, I.C.D.S., & Tribal Affairs
9. All District Adult Education Officers, School Education Department
10. All District Fisheries Development Officers, Fisheries Department
11. All District Librarians, District Library, Art & Culture Department
12. All District Sericulture Officers, Sericulture Department
13. All District Social Welfare Officers, Social Welfare & Tribal Affairs Department
14. All Employment Officers (having a separate office), LESD&E Department
15. All Headmasters, Government High Schools, School Education Department
16. All Information & Public Relation Officers, I & PR Department
17. All Principals, Government Higher Secondary Schools, School Education Department
18. All Project Officers, SJSRY, UD&PA Department
19. All Sanitation Officers, UD & PA Department
20. All Senior Medical Officers, (having separate office), Health & Family Welfare Department
21. All State Librarians, Art & Culture Department
22. All Station Superintendents, MST, Transport Department
23. All Sub-Divisional Food & Civil Supplies Officers (having separate office), FCS&CA Department
24. All Sub-Divisional Agricultural Officers (having separate office), Agriculture Department
25. All Sub-Divisional Animal Husbandry & Veterinary Officers, AH&Vety (having separate office)
26. All Sub-Divisional Education Officers, School Education Department
27. All Sub-Divisional Horticulture Officers (having separate office), Horticulture Department
28. All Sub-Divisional Medical Officers, Health & Family Welfare Department
29. All Sub-Divisional Officers, Irrigation & Water Resources Department
30. All Superintendents of Jails, Prisons Department
31. Archivist, State Archives, Art & Culture Department
32. Assistant General Manager, Mampui Farm, Animal Husbandry & Veterinary Department
33. Assistant Director, MST, Silchar, Transport Department
34. Chief Chemist, State Referral Institute, PHE Department
35. Commanding Officer, 1<sup>st</sup> Mizo Air Squadron NCC, S&YS Department
36. Commanding Officer, 1<sup>st</sup> Mizo Battalion NCC, S&YS Department
37. Commanding Officer, 2<sup>nd</sup> Mizo Battalion NCC, S&YS Department, Lunglei
38. District Commandant, MRHG
39. District Sainik Welfare & Resettlement Officers, Champhai
40. District Sainik Welfare & Resettlement Officers, Kolasib
41. District Sports & Youth Services Officer, Lunglei, Sports & Youth Services Department
42. Hydrogeologist, Ground Water Resources Assessment Cell, PHE Department
43. Museum Curator, Art & Culture Department
44. Principal, Anganwadi Training Centre
45. Principal, ANM School, Lawngtlai
46. Principal, GNM School, Lunglei





47. Principal, GNM School, Thingdawl
48. Principal, Industrial Training Institute, LESD&E Department
49. Principal, Mizoram College of Nursing, Health & Family Welfare Department
50. Public Prosecutor, Gauhati High Court (Principal Seat)
51. Senior Research Officer (having separate office), Tribal Research Institute, Art & Culture Department
52. Sub-Divisional Co-operative Officer, Co-operation Department
53. Superintendent, Protective Home, Social Welfare & Tribal Affairs Department
54. Superintendent, Remand Home/Certified School, Social Welfare & Tribal Affairs Department
55. Superintendent, RITC for Women in Distress, Social Welfare & Tribal Affairs Department

#### **ANNEXURE -VI**

##### **LIST OF OFFICERS HAVING FULL FINANCIAL POWERS :** **(within their respective Budget Allocation)**

1. Speaker, Mizoram Legislative Assembly, Mizoram.

##### **LIST OF OFFICERS HAVING SANCTIONING POWER IN RESPECT OF** **CERTAIN SCHEMES/GRANTS :**

1. Secretary, Social Welfare & Tribal Affairs Department – in respect of various pension schemes under NSAP (National Social Assistance Programme).
2. Director, Urban Development & Poverty Alleviation – in respect of ULB (Urban Local Bodies) Grants.

Sl. No.	Ref. to Rules/ Sl No of Item under DFPR 1978	Item of Expenditure	Powers of Administrative Heads of Departments	Powers of Heads of Department	Powers of Officers of Schedule-I	Powers of Officers of Schedule-II	Powers of Officers of Schedule-III	Remarks/ Conditions
1	2	3	4	5	6	7	8	9
1.	Schedule-IV of D.F.P. Rules, 1978 (Rule-13) 1.	Powers of Appropriation and Re-appropriation	Full Powers except in cases of re-appropriation of savings under 'Salary' to any other Object Head and any savings to OE/OC/GIA (Salary) without approval of Finance Department	NIL	NIL	NIL	NIL	Subject to the fulfilment of Rule 10 of the DFP Rules 1978
2.	Table below Schedule- V of DFP Rules, 1978 (Rule-13) 2.	Contingent expenditure other than as mentioned in the Annexure to Schedule-V i) Recurring	₹ 1,00,000/- in each occasion subject to the limitation of ₹ 25 lakh per annum	₹ 50,000/- in each occasion subject to the limitation of ₹ 15 lakh per annum This power is to be exercised by Head of Department not having FAO/DDA/ JDA in the Department The following power is to be exercised by Head of Department having FAO/DDA/ JDA in the Department : FAO - ₹ 50,000/-in each occasion DDA - ₹ 150,000/-in each occasion JDA - ₹ 3,00,000/-in each occasion	₹ 10,000/- in each occasion subject to the limitation of ₹ 10 lakh per annum	₹ 7,000/- in each occasion subject to the limitation of ₹ 5 lakh per annum	₹ 5,000/- in each occasion subject to the limitation of ₹ 3 lakh per annum	





Sl. No.	Ref. to Rules/ SI No of Item under DFPR 1978	Item of Expenditure	Powers of Administrative Heads of Departments	Powers of Heads of Department	Powers of Officers of Schedule-I	Powers of Officers of Schedule-II	Powers of Officers of Schedule-III	Remarks/ Conditions
1	2	3	4	5	6	7	8	9
		ii) Non-recurring	₹ 2,00,000/- in each occasion subject to the limitation of ₹ 20,00,000/- per annum	<p>₹ 1,00,000/- in each case subject to the limitation of ₹ 7,00,000/- per annum</p> <p>This power is to be exercised by Head of Department not having FAO/DDA/JDA in the Department</p> <p>The following power is to be exercised by Head of Department having FAO/DDA/ JDA in the Dept.</p> <p>FAO - ₹ 100,000/- in each occasion subject to the limitation of ₹ 7,00,000/- per annum</p> <p>DDA - ₹ 1,50,000/- in each occasion subject to the limitation of ₹ 10,00,000/- per annum</p> <p>JDA - ₹ 2,00,000/- in each occasion subject to the limitation of ₹ 15,00,000/- per annum</p>	₹ 15,000/- in each case subject to the limitation of ₹ 1,00,000/- per annum	₹ 10,000/- in each case subject to the limitation of ₹ 80,000/- per annum	₹ 5,000/- in each case subject to the limitation of ₹ 50,000/- per annum	Subject to the provision of fund in the Budget with the approval / recommendation of DPAB / LPC as may be necessary.



Sl. No.	Ref. to Rules/ SI No of Item under DFPR 1978	Item of Expenditure	Powers of Administrative Heads of Departments	Powers of Heads of Department	Powers of Officers of Schedule-I	Powers of Officers of Schedule-II	Powers of Officers of Schedule-III	Remarks/ Conditions
1	2	3	4	5	6	7	8	9
3.	Schedule-V of the DFP Rules, 1978 (Annexure to Schedule-V)							
	Item No. 3	Hiring of conveyance i) Re-imbursement of conveyance hire to Govt. Servant.	Full Power	Full Power	NIL	NIL	NIL	1. Subject to the fulfilment of the conditions laid down in DFP Rules, 1978 and Govt. Orders issued from time to time.
		ii) Hiring of Taxi for Inter State/ International conference, workshops, seminars and meetings	Full Power	Full Power	Full Power	NIL	NIL	2. Hiring charges to be paid at the rates approved by the concerned S.T.A.
		iii) Hiring of Taxi/ Registered Rental Car for State Guests.	Full Power	Full Power	NIL	NIL	NIL	3. Hire of Vehicles should be resorted to registered Public Service Vehicles only.
	Item No. 4	Electric, gas & water charges	Full Power	Full Power	Full Power	Full Power	Full Power	
	Item No. 5	Furniture & Fixtures (a) Purchase	Full Power	Full Power	NIL	NIL	NIL	Purchase should be made with the recommendation (duly approved by Govt. ) of SPAB/ DPAB/LPC as the case may be.
		(b) Repairs	Full Power	Full Power	₹ 2,000/- per item	₹ 1,500/- per item	₹ 1,000/- per item	





Sl. No.	Ref. to Rules/ Sl No of Item under DFPR 1978	Item of Expenditure	Powers of Administrative Heads of Departments	Powers of Heads of Department	Powers of Officers of Schedule-I	Powers of Officers of Schedule-II	Powers of Officers of Schedule-III	Remarks/ Conditions
1	2	3	4	5	6	7	8	9
	Item No. 6	a) Freight charges	Full Power	Full Power	Full Powers in respect of Rail. ₹ 20,000/- in respect of other mode of transportation	Full Powers in respect of Rail ₹ 10,000/- in respect of other mode of transportation	Full Powers in respect of Rail ₹ 5,000/- in respect of other mode of transportation	i) Where facilities are available, export transportation should be done by rail.  ii) Hiring of vehicle for transport is to be done only when the Deptt. is not in a position to provide vehicle.  iii) Hiring of vehicle should be done at the rate approved by the Competent Authority and the vehicle should be registered as commercial vehicle.
		b) Demurrage/ wharfage charges	Full Power	Full Power	₹ 4000/- per annum	₹ 2,000/- per annum	₹ 1,000/- per annum	
	Item No. 7	Hiring of office furniture, electric fans heater, coolers, clocks & call bells	Full Power	Full Power	₹ 10,000/- per office per occasion	₹ 4000/- per office per occasion	₹ 2000/- per office per occasion	Subject to the provision laid down in the schedule.
	Item No. 8	Land acquisition	NIL	NIL	NIL	NIL	NIL	



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1	2	3	4	5	6	7	8	9
	Item No. 9	Legal charges i) Fees to barrister, advocates, pleaders, arbitrators & umpires	Full Power	Full Power	Full Power	Full Power	NIL	At the rate approved by Govt. of Mizoram and subject to the provision in the schedule.
		ii) (a) Other Legal charges	Full Power	NIL	NIL	NIL	NIL	Subject to the provision in the schedule.
		(b) Arbitration cases	Full Power	NIL	NIL	NIL	NIL	
		iii) Re-imbursement of Legal expenses incurred by Govt. Servants in cases arising out of their official duties	Full Power	NIL	NIL	NIL	NIL	





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1	2	3	4	5	6	7	8	9
	Item No. 10	Motor Vehicle	NIL	NIL	NIL	NIL	NIL	i) The norms laid down by Transport Deptt for life span of tyres are to be followed.
		i) Purchase						ii) Purchases are to be made at the rate approved by D.G.S & D and in absence at the rate offered in r/o Govt. Deptt's or at the rate approved with the recommendation of the DPAB/SPAB/LPC/GeM portal.
		ii) Purchase of tyres and tubes	Full Power	Full Power	Full Power	Full Power	Full Power	iii) Subject to compliance to O.M.No.D.26011/G/ 2009-SAD(VW) dt.15.9.2010.
		iii) Maintenance, upkeep & repairs excluding POL	₹ 1,30,000/- p.a. in respect of each vehicle (light vehicle up to 18HP) excluding POL.	i) Light Vehicles (including power pump sets power tiller) up to 18 HP ₹ 1,00,000/- p.a. in r/o each vehicle excluding POL	₹ 50,000/- p.a. in respect of each vehicle excluding POL (LMV up to 18 H.P.)	₹ 30,000/- p.a. in respect of each vehicle excluding POL (Light Vehicle up to 18 H.P.)	₹ 20,000/- p.a. in respect of each vehicle excluding POL (Light Vehicle up to 18 H.P.)	(iv) In respect of POL for staff cars ceiling laid down by GAD in this regard is to be followed.
			₹ 1,50,000/-p.a. in respect of each vehicle (heavy vehicle up to 18HP) excluding POL.	ii) Heavy Vehicle ₹ 1,20,000/- p.a. in respect of each vehicle	-do-	-do-	-do-	(v) For tours / pool vehicle, Car/vehicle diary or tour order showing movement of the vehicle shall support the issue of POL sanctioned
			₹ 2,00,000/- p.a. in each heavy machineries such as Road Roller, Bull Dozers, Tractors, Earth movers etc. excluding POL	iii) Heavy machineries such as Road Roller, Bull Dozers, Tractors, Earth movers etc. ₹ 1,50,000/- p.a. in respect of each vehicle excluding POL.	-do-	-do-	-do-	
		iv) POL (includes POL of machineries and equipment)	Full Power	Full Power	Full Power	Full Power	Full Power	

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1	2	3	4	5	6	7	8	9
	Item No. 11	Municipal rates and taxes	Full Power	Full Power	Full Power	Full Power	Full Power	Subject to the provision in the rule. Rates and taxes prescribed by State Govt. also included.
	Item No. 12	Petty works and repairs	₹ 5,00,000/- in each occasion with annual ceiling of ₹ 35 lakh	<p>₹ 4,00,000/- in each occasion with annual ceiling of ₹ 20 lakh This power is to be exercised by Head of Department not having FAO/DDA/ JDA in the Department</p> <p>The following power is to be exercised by Head of Department having FAO/DDA/ JDA in the Department :</p> <p>FAO - ₹ 4.00 lakh in each occasion with annual ceiling of ₹ 20 lakh DDA - ₹ 6.00 lakh in each occasion with annual ceiling of ₹ 30 lakh JDA - ₹ 8.00 lakh in each occasion with annual ceiling of ₹ 40 lakh</p>	₹ 1,00,000 in each occasion with annual ceiling of ₹ 5 lakh	₹ 50,000 in each occasion with annual ceiling of ₹ 2.5 lakh	₹ 20,000 in each occasion with annual ceiling of ₹ 1 lakh	

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1	2	3	4	5	6	7	8	9
		Execution of works by Non-Works Departments (without transfer to PWD).	i) Departments having technical personnel of the level of S.E. - ₹ 200.00 lakhs for each work ii) Departments having technical personnel of the level of E.E. - ₹ 100.00 lakhs for each work iii) Departments having technical personnel of the level of SDO/AE - ₹ 70.00 lakhs for each work iv) Departments having technical personnel of the level of J.E. - ₹ 50.00 lakhs for each work					Subject to conditions laid down in No.G.17012/1 /2010-F.Est./147 dt.12.7.2017. Concurrence of Finance Department (AA/ES) is to be obtained as usual.
	Item No. 13	Postal and telegraph charges i) Charges for the issue of letters, telegram etc.	Full Power	Full Power	Full Power	Full Power	Full Power	
		ii) Commission on money order	Full Power	Full Power	Full Power	Full Power	Full Power	Subject to the provision in the schedule
	Item No. 14	Printing & Binding through Government Press	Full Power	Full Power	Full Power	Full Power	Full Power	Subject to the provision laid down by the Government from time to time.
	Item No. 15	(a) Publications i) Official Publications	Full Power	Full Power	Full Power	₹ 5,000/-	₹ 2,000/-	Subject to the provision laid down by the Government from time to time.
		ii) Non-official Publications	Full Power	Full Power	Full Power	₹ 2,000/-	₹ 1,500/-	
		(b) Advertisement including Display, Hoarding, Sponsorship etc.	Full Power	Full Power	Full Power	Full Power	Full Power	



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1	2	3	4	5	6	7	8	9
	Item No. 16	Rent Ordinary office accommodation i) Where the accommodation is entirely used for the office	Full Power	Full Power	Full Power	NIL	NIL	i) Subject to the provision of Rule 293-A of CTR Vol-I and Rule 101 (2) of Receipts & Payments Rules 1983
		ii) Where the accommodation is used partly for office and partly as residence	Full Power	Full Power	Full Power	NIL	NIL	ii) Accommodation should be as per approved norms of PWD and GAD must grant approval for hiring the accommodation.
		iii) For residential and other purposes	Full Power	NIL	NIL	NIL	NIL	(iii) Prior approval of the govt. is necessary for hiring the accommodation when used either partially or fully for residential quarters and purposes other than office accommodation.
	Item No. 17	Repairs to and removal of machinery not covered under Item No.10 (Where the expenditure is not of capital nature).	Full Power	Full Power	Same as in respect of item No.10 (iii)	Same as in respect of item No.10 (iii)	Same as in respect of item No.10 (iii)	

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1	2	3	4	5	6	7	8	9
	Item No. 18	Rewards, Fees Bonus etc. (other than fees or honorarium granted to Govt. servants under Service Rules)		For Police, Excise etc. Deptts. (Special Power to specified Department)				Power of Departmental Officers in this regard is regulated by separate orders in the Departmental Codes/ Rules as modified from time to time.
	Item No. 19	Special charges relating to a particular Department						Financial powers with regard to such expenditure are to be regulated by separate orders.
	Item No. 20	Staff paid from Contingencies	Full Powers (Remuneration and the rates therein, shall be regulated in accordance with general or Special orders issued by the Govt. of Mizoram from time to time).	Full Power	Full Power	NIL	NIL	1) For engagement of casual employees concurrence of Finance Department and DP&AR shall be obtained. 2) The norm for engagement of Casual Employees for other purpose such as farms, execution of scheme etc. shall have to be fixed by each of the Department in consultation with Finance Department. 3) In the sanction, the purpose for which the Casual Employees are sanctioned is to be specified.



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	Item No. 21	a) Purchase of stationery stores i) Centralized item of P&S Dept. procured from P&S Dept. or with NAC from P&S Dept. ii) De-centralized item of P&S Dept. procured from approved firms at the approved rates b) Local purchase of rubber stamps and Office seals	Full Power with annual ceiling of ₹ 10 lakh  ₹ 2,00,000/- in each occasion with annual ceiling of ₹ 5 lakh  Full Power	Full Power with annual ceiling of ₹ 5 lakh  ₹ 50,000/- in each occasion with annual ceiling of ₹ 3 lakh  Full Power	Full Power with annual ceiling of ₹ 1 lakh  ₹ 20,000/- in each occasion with annual ceiling of ₹ 0.8 lakh  Full Power	Full Power with annual ceiling of ₹ 0.7 lakh  ₹ 10,000/- in each occasion with annual ceiling of ₹ 0.4 lakh  Full Power	Full Power with annual ceiling of ₹ 0.5 lakh  ₹ 5,000/- in each occasion with annual ceiling of ₹ 0.2 lakh  Full Power	     Subject to fulfilment of the conditions laid down by Govt. from time to time
	Item No. 22	Stores required for the working of an establishment including instruments, equipment and apparatus.	Full Power	Full Power	NIL	NIL	NIL	Subject to recommendation of GeM/LPC/DPAB/SPAB and approved by Government.
	Item No. 23	Supply of uniforms, badges and other articles of clothing etc.	Full Power	Full Power	NIL	NIL	NIL	Subject to recommendation of GeM/LPC/DPAB/SPAB and approved by Govt.



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1	2	3	4	5	6	7	8	9
	Item No. 24	Telephone Charges including internet	Full Power	Full Power	Full Power	Full Power	Full Power	Subject to the Monetary ceiling prescribed by GAD from time to time.
	Item No. 25	Tents and Camps furniture	Full Power	Full Power	Full Power	Full Power	NIL	Subject to recommendation of GeM/LPC/DPAB/SPAB and approved by Govt.
	Item No. 26	(a) Purchase of all office equipment including Computer, Printer, Scanner, Projector, Video & Still Camera, Fax Machine, Photocopier, Inverter, Generator, UPS, Visualizer, Server, TV, AC, Refrigerator, Cooler, Heater, Stabilizer and other electrical / electronic items.	Full Power	Full Power	NIL	NIL	NIL	Purchase should be made through GeM/LPC/DPAB/SPAB as the case may be.
		(b) Maintenance, upkeep & repairs of (a) above.	₹ 30,000/- in each occasion with annual ceiling of ₹ 3 lakh	₹ 20,000/- in each occasion with annual ceiling of ₹ 2 lakh	₹ 10,000/- in each occasion with annual ceiling of ₹ 1 lakh	₹ 7,000/- in each occasion with annual ceiling of ₹ 0.7 lakh	₹ 5,000/- in each occasion with annual ceiling of ₹ 0.5 lakh	