

No. G. 17012/1/2022 - F.Est
GOVERNMENT OF MIZORAM
FINANCE DEPARTMENT

NOTIFICATION

Aizawl, the 7th July, 2025.

In supersession of this Department's Notification No.G.17012/1/2010-F.Est dt. 18.11.2019 with other Notification issued in this regard 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 3(g) 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/- VANLALDINA FANAI
Commissioner & Secretary to the Govt. of Mizoram
Finance Department.

Memo No. G. 17012/1/20122- F.Est

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Aizawl, the 7th July, 2025.

Copy to:-

1. Secretary to Governor, Mizoram.
2. P.S. to Chief Minister, Mizoram.
3. P.S. to all Ministers/ Speaker/ Dy. Speaker/ All Adviser to Chief Minister/Dy. Govt. Chief Whip/Vice-Chairman Lunglei High Power Committee/Leader of Opposition Party.
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. Commissioner & Secretary, Mizoram Legislative Assembly
8. Secretary, Mizoram Information Commission, Aizawl.
9. Secretary, Mizoram Public Service Commission, Aizawl.
10. Resident Commissioner, Government of Mizoram, Lt. Ribhu Saxena Marg, Vasant Vihar, New Delhi.
11. All Heads of Departments, Govt. of Mizoram.
12. Accountant General, Mizoram.
13. Chief Controller of Accounts, Accounts & Treasuries, Mizoram.
14. Controller of Printing & Stationeries, Mizoram with 6 (six) spare copies for publication in Mizoram Gazette.
15. All Officers under Finance Department
16. All Treasury Officers, Mizoram.
17. Web Manager, Finance Department
18. Guard File.

(CHRISTINA LALMUANZUALI)
Under Secretary to the Govt. of Mizoram
Finance Department (E).

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 Notification 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 include expenditure sanction accorded by the 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 (F&A) / Joint Director (F&A), 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/DD(F&A)/JD(F&A), 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/ DD(F&A)/JD(F&A) 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/DD(F&A)/JD(F&A) within his establishment, the Treasury Officer shall see that the sanction is 'Vetted' by such FAO/DD(F&A)/JD(F&A) as the case may be.

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

The FAO/DD(F&A)/JD(F&A) 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/DD(F&A)/JDA(F&A) 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/DD(F&A)/JD(F&A) 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
DD(F&A)	: Deputy Director (Finance & Accounts)
JD(F&A)	: Joint Director (Finance & 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.

General Principles 7 :

For purchase of Goods without Quotation up to the value of Rs 25,000/- sanction of expenditure should be supported by a prescribed certificate as laid down in Rule 154 of GFR 2017.

HEADS OF ADMINISTRATIVE DEPARTMENTS UNDER D.F.P. RULES 2025

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

HEADS OF DEPARTMENTS UNDER D.F.P. RULES, 2025

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

53. Principal Adviser, SPB cum Ex-officio Addl. Secretary, Planning & P.I. Deptt.
54. Principal Chief Conservator of Forests, EF&CC Department
55. Principal Director, Health & Family Welfare
56. Programme Director, Finance Department (Fiscal Management Unit)
57. Registrar, Co-operation Department
58. Resident Commissioner, Govt. of Mizoram, New Delhi(GAD)
59. Secretary, Mizoram Scholarship Board
60. Secretary, Mizoram Building & Other Construction Workers Welfare Board(LESDE Deptt.)
61. Secretary, Sinlung Hills Council (SHC)(GAD)
62. Director, (Local Fund Audit & Pension) Accounts & Treasuries(Finance Department)
63. All Chief Engineers, PWD, P&ED and PHED
64. Director, Health & Family Welfare Department
65. Director, Hospital & Medical Education(Health & F.W. Deptt.)
66. Principal Consultant, Aviation Wing, (GAD)
67. Director, Zoram Medical College & Hospital

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 Home Department
4. All Conservators of Forest, Environment, Forest & Climate Change Department (having separate office/working circles)
5. All General Managers, DIC, Directorate of Commerce & 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, Electrical Inspectorate
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), Home Department
18. Deputy Secretary to the Governor
19. Deputy Secretary, Secretariat Administration Wing, GAD
20. Director, State Institute of Rural Development (SIRD), Rural Development & Administration 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), Directorate of 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), Directorate of Transport Department
29. Joint Director (Town Planning), Directorate of UD&PA Department
30. Joint Resident Commissioner, Mizoram House Kolkatta, GAD
31. Joint Secretary to Governor
32. Judge, Fast Track Court- cum- Addl. District & Session Judge, Siaha District
33. Judge, Fast Track Court-cum- Addl. District & Session Judge, Kolasib District.
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 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 & Administration Department
44. Registrar, State Consumer Disputes Redressal Commission
45. Secretary, Mizoram Youth Commission
46. Special Judge, PC (Prevention of Corruption) Act
47. State Protocol Officer, GAD
48. Superintendent of Police, Anti Corruption Bureau
49. Principal, Police Training School, Thenzawl.
50. Chairman, Mizo Language Development Board
51. President, State Consumer Disputes Redressal Commission
52. Inspector General of Police(CID) & Chairman, State Level Anti- Narcotics Task Force.
53. Director, Mizoram State Cancer Institute (H&FW Deptt.)

HEADS OF OFFICE UNDER SCHEDULE -II

1. All Settlement Officers, Directorate of LR&S Department
2. All Chief Judicial Magistrates, Law and Judicial Department
3. All Deputy Commissioners of State Tax (having separate office), Finance 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 Deputy Director (Having separate office) LESDE
12. All District Local Administration Officers, Rural Development & Administration Deptt.
13. All District Research Officers, Economics & Statistics Department
14. All District Transport Officers, Transport Department
15. All District Horticulture Officers, 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, Irrigation & Water Resources (having separate office/working Divisions) Department
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
28. All Working Plant Officers, (having separate office), EF&CC Department
29. Centre Director (DRC), Social Welfare, W&CD 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. Executive Engineer (Commercial), P&E Department
35. Field Director, Dampa Wildlife Sanctuary, EF&CC Department
36. Member Secretary, Mizoram State Commission for Women
37. Principal Judge, Family Court, Law & Judicial Department
38. Principal Medical Officer, HWTC, Health Department
39. Principal, Forest Training School, Environment & Forest Department
40. Principal, MICE, Aizawl, School Education Department
41. Principal, Sericulture Training Institute, Sericulture Department
42. District Programme Officer, ICDS Cell, Social Welfare, W&CD Department
43. Registrar, Firms and Societies
44. Secretary, Mizoram Youth Commission, LESD&E Department
45. Special Superintendent of Jails, Central Jail Aizawl, Prisons Department
46. Sr. Sanitation Officer, UD & PA Department
47. State Leprosy Officer, Health & Family Welfare Department
48. Commanding Officer, 2nd Mizo Bn NCC Lunglei, Sports & Y.S.
49. All Project Directors under DRDO, Rural Development & Administration Department
50. Commanding Officer, 1st Mizo Bn NCC Aizawl, Sports & Y.S.

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

45. All Principal, Government Industrial Training Institute, LESDE.
46. Principal, Mizoram College of Nursing, Health & Family Welfare Department
47. Public Prosecutor, Gauhati High Court (Principal Seat)
48. Senior Research Officer (having separate office), Tribal Research Institute, Art & Culture Department
49. Sub-Divisional Co-operative Officer, Co-operation Department
50. Superintendent, Protective Home, Social Welfare, W&CD Department
51. Superintendent, Remand Home/Certified School, Social Welfare, W&CD Department
52. Superintendent, RITC for Women in Distress, Social Welfare, W&CD Department
53. Asst. Commissioner of State Taxes Zonal Offices, Hnahthial, Khawzawl and Saitual District. Finance Department
54. Principal Nursing Officer, Health Worker Training School Kulikawn.

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

1. Secretary, Social Welfare, Women & Child Development Department – in respect of various pension schemes under NSAP (National Social Assistance Programme) and National Family Benefit Scheme and Administrative cost under National Social Assistance Programme(NSAP)
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)	Powers of Appropriation and Re-appropriation	Full power except in case of re-appropriation of savings under 'Salary, Wages and GIA Salary' to any other Object Heads and any savings to OE/ORE/GIA (General) without approval of Finance Department	Full power in case of re-appropriation of savings under 'Salary to Salary, Wages to Wages and GIA Salary to GIA Salary under various Minor Heads/Sub-Heads/Detail Heads within his budgetary control	NIL	NIL	NIL	
2.	Table below Schedule- V of DFP Rules, 1978 (Rule-13)	Contingent expenditure other than as mentioned in the Annexure to Schedule-V i) Recurring	₹.2,00,000/- in each occasion without limitation in a year For HOD not having FAO/DDA/JDA in the Department - ₹ 70,000/- in each occasion subject to the limitation of ₹ 20 lakh per annum. For HOD having FAO/DDA/JDA in the Department – 1) HOD with FAO – ₹ 1 lakh in each occasion 2) HOD with DDA – ₹ 2 lakh in each occasion 3) HOD with JDA – ₹ 3 lakh in each occasion	₹ 20,000/- in each occasion subject to the limitation of ₹ 10 lakh per annum ₹ 15,000/- in each occasion subject to the limitation of ₹ 7.5 lakh per annum ₹ 10,000/- in each occasion subject to the limitation of ₹ 5 lakh per annum				

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
		ii) Non-recurring	₹ 2,00,000/- in each occasion subject to the limitation of ₹ 20,00,000/- per annum	₹ 1,00,000/- in each case subject to the limitation of ₹ 7,00,000/- 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 Dept. FAO - ₹ 100,000/- in each occasion subject to the limitation of ₹ 7,00,000/- per annum DDA - ₹ 1,50,000/-in each occasion subject to the limitation of ₹ 10,00,000/- per annum JDA - ₹ 2,00,000/- in each occasion subject to the limitation of ₹ 15,00,000/- per annum	₹ 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.

②

Sl. No.	Ref. to Rules/ SI No of Item under DFP R 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. 2. Hiring charges to be paid at the rates approved by the concerned S.T.A. 3. Hire of Vehicles should be resorted to registered Public Service Vehicles only.
		ii) Hiring of Taxi for Inter State/ International conference, workshops, seminars and meetings	Full Power	Full Power	Full Power	NIL	NIL	
		iii) Hiring of Taxi/ Registered Rental Car for State Guests.	Full Power	Full Power	NIL	NIL	NIL	
		Electric, gas & water charges	Full Power	Full Power	Full Power	Full Power	Full Power	
	Item No. 4	Furniture & Fixtures	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.
		(a) Purchase	Full Power	Full Power	NIL	NIL	NIL	
	Item No. 5	(b) Repairs	Full Power	Full Power	₹ 2,000/- per item	₹ 1,500/- per item	₹ 1,000/- per item	

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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	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.
		i) Fees to barrister, advocates, pleaders, arbitrators & umpires	Full Power	Full Power	Full Power	Full Power	NIL	
		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. 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. iii) Subject to compliance to O.M.No.D.26011/G/2009-SAD(VW) dt.15.9.2010. (iv) In respect of POL for staff cars ceiling laid down by GAD in this regard is to be followed. (v) For tours / pool vehicle, Car/vehicle diary or tour order showing movement of the vehicle shall support the issue of POL sanctioned
		i) Purchase						
		ii) Purchase of tyres and tubes	Full Power	Full Power	Full Power	Full Power	Full Power	
		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.)	
			₹ 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 excluding POL.	-do-	-do-	-do-	
			₹ 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	₹ 10,00,000/- in each occasion with annual ceiling of ₹ 50 lakh	₹ 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 The following power is to be exercised by Head of Department having FAO/DDA/ JDA in the Department : 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	₹ 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 ii) Non-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.
		(b) Advertisement including Display, Hoarding, Sponsorship etc.	Full Power	Full Power	Full Power	Full Power	Full Power	
			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	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
		i) Where the accommodation is entirely used for the office						ii) Accommodation should be as per approved norms of PWD and GAD must grant approval for hiring the accommodation.
		ii) Where the accommodation is used partly for office and partly as residence	Full Power	Full Power	Full Power	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.
		iii) For residential and other purposes	Full Power	NIL	NIL	NIL	NIL	
	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. Depts. (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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1	2	3	4	5	6	7	8	9
Item No. 21		a) (i) Purchase of centralized items of Stationery stores of P&S Dept. or with NAC from P&S Dept.	Full Power with no limit	Full Power with annual ceiling of ₹ 10 lakh	Full Power with annual ceiling of ₹ 2 lakh	Full Power with annual ceiling of ₹ 1.50 lakh	Full Power with annual ceiling of ₹ 1 lakh	
		(ii) Purchases of decentralised items of Stationery stores of P&S Dept. procured from approved firms at the approved rates	Full Power with no limit	₹ 1 lakh in each occasion with annual ceiling of ₹ 5 lakh	₹ 25,000/- in each occasion with annual ceiling of ₹ 1.5 lakh	₹ 20,000/- in each occasion with annual ceiling of ₹ 1 lakh	₹ 10,000/- in each occasion with annual ceiling of ₹ 0.5 lakh	
		b) Local purchase of rubber stamps and Office seals	Full Power with no limit	₹ 1 lakh in each occasion with annual ceiling of ₹ 5 lakh	Full power with annual ceiling of ₹ 2 lakh	Full power with annual ceiling of ₹ 1.5 lakh	Full power with annual ceiling of ₹ 1 lakh	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. (b) Maintenance, upkeep & repairs of (a) above.	Full Power	Full Power	NIL	NIL	NIL	Purchase should be made through GeM/LPC/DPAB/SPAB as the case may be.
			₹ 50,000/- in each occasion with annual ceiling of ₹ 3 lakh	₹ 30,000/- in each occasion with annual ceiling of ₹ 2 lakh	₹ 20,000/- in each occasion with annual ceiling of ₹ 1 lakh	₹ 10,000/- in each occasion with annual ceiling of ₹ 0.7 lakh	₹ 7,000/- in each occasion with annual ceiling of ₹ 0.5 lakh	