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OFFICE MEMORANDUM

Subject: Optimum Utilisation of the services of Joint Director of Accounts/Deputy Director of Accounts/Finance & Accounts Officer posted in Departments.

No. G. 12017/2/96-F.Est/24-25, the 21st September, 2016. In order to ensure proper financial management, the Government has evolved various systems and mechanisms for regulating financial transactions in the Departments. As such Joint Director of Accounts/Deputy Director of Accounts/Finance & Accounts Officer are posted in Government Departments to guide the Departments in financial administration and to assist the Heads of Department in financial matters. According to the delegation of financial powers, proposal for financial sanction beyond the delegated power of the Department are submitted to Finance Department by the concerned administrative Departments for concurrence. In many cases, it is still observed that some departments have never gotten the expenditure proposals examined by the Joint Director of Accounts/Deputy Director of Accounts/Finance & Account Officer posted in their Departments. Again, expenditure incurred by the Departments within their own power are also, in many cases, not examined by the representatives of the Finance Department posted in their offices. On the other hand, some of the Joint Director of Accounts/Deputy Director of Accounts/Finance & Accounts Officer are required to vet bills for past expenditure incurred when there is hardly any scope to give meaningful advice as the expenditure is already committed. There is no point in referring the bills for examination by Joint Director of Accounts/Deputy Director of Accounts/Finance & Account Officer unless they are associated right from the initiation of expenditure proposals in the office.

In view of what has been stated above, the following guidelines are hereby reiterated for strict compliance/adherence by Heads of Departments in their working arrangement with Joint Director of Accounts/Deputy Director of Accounts/Finance & Accounts Officer posted in their Departments.

1. All sanction proposals requiring concurrence of Finance Department should first be examined and vetted by the Joint Director of Accounts/Deputy Director of Accounts/Finance & Accounts Officer posted in the Department before they are submitted to Finance Department.
2. In the proposal, the Joint Director of Accounts/Deputy Director of Accounts/Finance & Accounts Officer should give the certificate that the proposal has been examined and duly vetted by him.
3. Transactions involving expenditure, irrespective of the amounts within the power of the Heads of Departments, should first be examined and vetted by the Joint Director of Accounts/Deputy Director

of Accounts/Finance & Accounts Officer posted in the Department before supply orders/indents are placed.

4. The Joint Director of Accounts/Deputy Director of Accounts/Finance & Accounts Officer posted in the Departments should always ensure that all financial rules and formalities are followed in the Departments and that the expenditure incurred are duly covered and supported by financial concurrence from the appropriate authority.
5. The Joint Director of Accounts/Deputy Director of Accounts/Finance & Accounts Officer in the Departments should also be associated in the formulation and presentation of the annual plan of the Departments so as to keep them aware of the programme and activities of the Department.
6. Issue of LOC and maintenance receipt and expenditure including submission of expenditure statements etc. to Finance Department etc. should be put under the responsibilities of the Joint Director of Accounts/Deputy Director/Finance & Accounts Officer.

These guidelines are meant for optimum utilization of the services of Joint Director of Accounts/ Deputy Director of Accounts/Finance & Accounts Officer posted in various Departments as the representative of Finance Department. The Head of Departments should ensure that these instructions are carried out in their offices in letter and spirit.

L.N. Tochwang,
Finance Commissioner,
Government of Mizoram.