



## **OUR VISION**

**Make the State a model of excellence in management of public finance and economic management for its sustainable development.**

## **OUR MISSION**

**Sound fiscal management through appropriate and prudent economic and financial policies; regular audit; inspection and expenditure rationalization.**

## **OUR FUNCTIONS/ACTIVITIES**

1. Adopting appropriate and prudent economic and financial policies.
2. Judicious resource allocation, rational investment decisions and expenditure rationalization.
3. Efficient and proper revenue mobilization and debt management and their utilization.
4. Effective monitoring of implementation of various schemes/activities.

## **ORGANIZATIONAL SET UP AND DETAILS OF BUSINESS TRANSACTED**

The Department is headed by the Finance Commissioner, Government of Mizoram who supervises and controls the functioning of the various branches of the Department through Officers subordinate to him/her. The branches of the Department and details of business transacted are as under:

### **❖ AUDIT PENSION FUND BRANCH**

- Rules relating to advances of Car, HBA, etc.
- Embezzlement and other financial irregularities in Public Finance.
- Write off of losses.
- Pre-Audit and Arrear claims.
- Rules relating to Security Deposit.
- All matters relating to Audit.
- Audit Certificate.
- Rules and procedures regarding General Provident Fund.
- Submission of monthly Accounts by Treasuries/Divisions.
- Departmentalization of Accounts.
- Insurance Scheme of Government servants.
- P.A.C and C & AG's Reports.
- Permanent advance and imprest including fixation of stock reserve limit.

- Enhancement of Monetary limits for submission of vouchers/sub-vouchers to Accountant General.
- Matters relating to pension other than the case dealt with by Finance Department (Establishment Branch).
- Verification of Department Accounts and Cash balances.
- Opening of Bank Accounts.
- Matters relating to drawal of fund on A.C Bills.
- Tax Deduction at Source.

#### ❖ **BUDGET BRANCH**

- Declaration of Controlling Officers in respect of Budget.
- Preparation of Detailed Budget Estimates and Revised Estimates.
- Sanction of acceptance of Supplementary Demands and Appropriation.
- Sanction and regularization of Advance from contingency funds.
- Preparation of Excess Demand and Grants.
- Preparation of Appropriation Bills.
- Classification of Receipts and Expenditure.
- Surrender of saving of various office/Departments.
- Letter of Credit.
- Transfer of funds to other Departments.
- Re-appropriation of funds.
- Reconciliation of Accounts with Accountant General.
- Regulation of all kinds of expenditure through Budget.
- Allocation of additional fund under Non Plan.
- Revalidation of unutilized Grant/Fund.

#### ❖ **ECONOMIC AFFAIRS BRANCH**

- **Debt Management**
  - Reconciliation of Accounts - Government Receipts and Public Debt.
  - Loans and Advances from the Government of India.
  - Loans from Central Financial Institutions (CFIs).
  - National Small Savings Fund.
  - Market Borrowing.
  - Borrowing requirements/Ceiling of the State Government.
  - Consent of Government of India under Article 293(3) of the Constitution of India.
- Matters relating to receipts and Expenditure under Public Account, General Provident Fund, Insurance & Pension Fund, Deposit & Advances, Reserve Funds etc. including payment of interests.

- **Financial Resources.**
  - Plan Financing: Assessment of Financial Resources for State's Annual Plan, Plan Grants from Central Government, Planning Commission, etc. (excluding loans)
  - Non-Plan Financing: Non-Plan Revenue Deficit Gap Grants, Share of Taxes, Other Grant under Awards of Finance Commission.
  - State's Own Tax and Non-Tax Revenues.
  - Assessment of Financial Resources for State's Five Year Plans and Annual Plans.
- **Economic Issues:**
  - Economic Survey.
  - Matters relating to Multilateral Institutions and External Assistance.
  - Public Private Partnership (PPP), Viability Gap Funding (VGF) and related matters.
  - Economic Policies of the State Government.
- **Fiscal Management and Fiscal Reforms.**
  - Matters relating to Fiscal Policies and Reforms.
  - The Mizoram Fiscal Responsibility and Budget Management Act, 2006 and Rules, 2007 and related matters.
- **Management of Cash Balances:**
  - Ways and Means Advance, Special Ways and Means Advance and Overdrafts.
  - Adjusting Transactions.
  - Maintenance of Daily Cash Balance Position with the Reserve Bank of India.
  - Credit of Funds into Government Accounts.
  - Current Accounts of Finance Department.
  - Control of Expenditure through Treasuries including clearance of bills and cheques and records receipt and payments in various Treasuries.
  - Release of fund for procurement of Foodstuff & Transport Subsidy.
  - Investment of Cash Balances in Treasury Bills/Government of India Securities and Rediscounting.
- **Expenditure Management:**
  - Economy Measures in Government's expenditure.
  - Stock Suspense and related matters.
  - Monitoring of Plan Expenditure and Other Earmarked Funds in the State's Annual Fund.
- **Government Accounts & Records:**
  - Record of Adjusting Transaction.
  - Record of Non-Plan Grants and Grants for State Plan Schemes.
  - Record of Grants for Special Schemes (NEC, NLCPR, etc.)
  - Record of Grants for CSS.
  - Record of Grants for CPS.

- **Government Companies/PSUs:**
  - Public Sector Undertakings, Statutory Boards, etc.
  - Investment in loans and equities of Government of Mizoram in PSUs/Boards/Societies/Banks.
  - Matters relating to Central Financial Institution (NSTFDC, NSCFDC, NSFDC, NMDFC, NHFDC, IDBI, SIDBI, etc.)
- **Loans and Advances and Equity Investments:**
  - Loans to outside Agencies/Bodies etc.
- **Other Matters:**
  - Conference of State Finance Secretaries.
  - Reports and returns on State Finance with Government of India, Reserve Bank of India, etc.
  - Matters relating to Power Purchase, Letter of Credit (LoC) with Power Corporation.
  - Matters relating to preparation of Budget - Annual Financial Statement, Finance Minister's Budget Speech, FRBM Statements, etc.

#### ❖ **ESTABLISHMENT BRANCH**

- Delegation of Financial Powers and declaration of Drawing and Disbursing Officer (DDO).
- Matters relating to establishment of Treasuries excluding Accounts Matters.
- Service Rules of Mizoram Finance & Accounts Service as well as service matters of MFAS Officers.
- General Advice on financial aspects of Service Rules etc.
- Service matters of Auditors, Divisional Accountants & Treasury Accountants.
- Interpretation of FR, SR, CSR, CCS (CCA) having financial implication.
- Honorarium, fee, Special Pay, Compensatory Allowances, etc.
- Deputation for Training within and outside India.
- Establishment matters of Directorate of Accounts & Treasuries.
- Leave Rules/Grant of study leave.
- Children Education Assistance.
- Extension, re-employment on contract basis.
- Festival Advance.
- Revision/Framing of Rules.
- Pension cases of Officers under Administrative Control of Finance Department.
- Rules relating to TA/LTC/Medical Attendance Rules.
- Creation of temporary posts.
- Retention of temporary posts of all Departments conversion of temporary posts into permanent ones.

- Continuous engagement of Contract employees and Muster Roll employees.
- Creation of Circles/Division and its conversion thereof.
- Currency Remittance.
- Indent of cheques/Stamps including maintenance of cheque drawing authority.
- Yardstick for creation of posts of various categories in different offices of the State Government.
- Matters relating to Consultative Committee.
- Joint Consultative Committee Meeting.
- Questions relating to State Legislative Assembly/Parliament.
- Court cases.
- Vetting of Rules of All Departments including Financial Memorandum and Cabinet Memorandum.
- Vetting of proposals for promotion of Government employees.
- Rules relating to Grant-in-Aid and Scholarship.
- Rendition of accounts by Treasuries to Accountant General.

#### ❖ EXPENDITURE CONTROL BRANCH

- All expenditure sanction relating to Plan and Non Plan Schemes of various Departments including FC, CSS, NLCPR, NEA, etc.
- All matters relating to Departmental Purchase Advisory Board and State Purchase Advisory Board (DPAB & SPAB)
- Monthly expenditure of various Departments.
- Hire of lands and buildings.
- Matters relating to Discretionary grants of Ministers/Speakers.

#### ❖ FINANCE COMMISSION CELL

- Articles 270, 273, 275 and 280 of the Constitution of India provide for the constitution of a Finance Commission to recommend to the President certain measures relating to the distribution of financial resources between the Union and the States.
- The recommendations of Finance Commission pertain to the following:
  - The distribution between the Union and the States of the net proceeds of taxes which are to be, or may be, divided between them and the allocation between the States of the respective shares of such proceeds.
  - The principles which should govern the grants-in-aid of the revenues of the States out of the Consolidated Fund of India.
  - Any other matter referred to the Commission by the President in the interests of sound finance, which are indicated as Terms of Reference.

- Finance Commission Cell is allotted the following works :
  - Preparation of Memorandums to be submitted to the Finance Commission.
  - Monitoring proper utilization of Grants given by Finance Commission and according expenditure sanction.
  - Implementation of the recommendations of Finance Commission.
  - Organizing High Level Monitoring Committee (HLMC) Meeting under the chairmanship of the Chief Secretary to approve the Annual Action Plan of Departments and to see that the Annual Action Plans (AAPs) are followed.

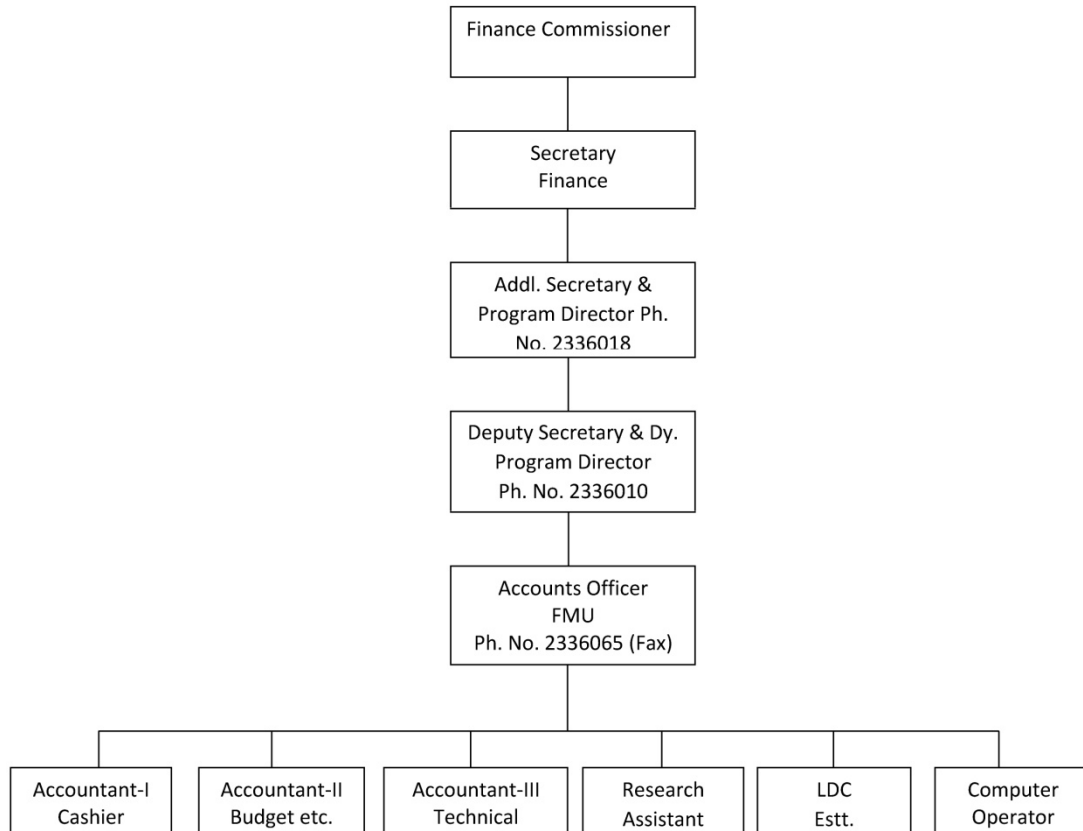
#### ❖ PAY RESEARCH UNIT

- Upgradation of pay.
- Pay Revisions.
- Remedial measures of Pay Anomalies.
- Dearness Allowance.
- All allowances other than specifically assigned to other branches.

#### ❖ FISCAL MANAGEMENT UNIT (FMU)

- Fiscal Management Unit was established under Finance Department to facilitate various reforms and act as Programme Management Unit responsible for implementation of the Mizoram Public Resource Management Program (MPRMP) under the guidance of the Program Steering Committee. The FMU will also co-ordinate with Program Implementing Unit (PIU) in the various implementing Departments under the program.
- **Objectives:** To bring changes in Fiscal Management and Revenue earning capacity of the State and to improve the revenue collection in respect of all the Departments.
- The following were the program outputs:
  - Tax and Non-Tax Revenue reforms.
  - Issues relating to management of debt of the State Government.
  - Public Expenditure Reforms.
  - Sectoral improvements in Health and Education Sectors.
  - Pension Reforms.
  - Public Sector Enterprise (PSE) Reforms.

#### **ORGANIZATIONAL CHART OF FMU**



#### ❖ PRIME MINISTER'S FLAGSHIP PROGRAMMES MONITORING

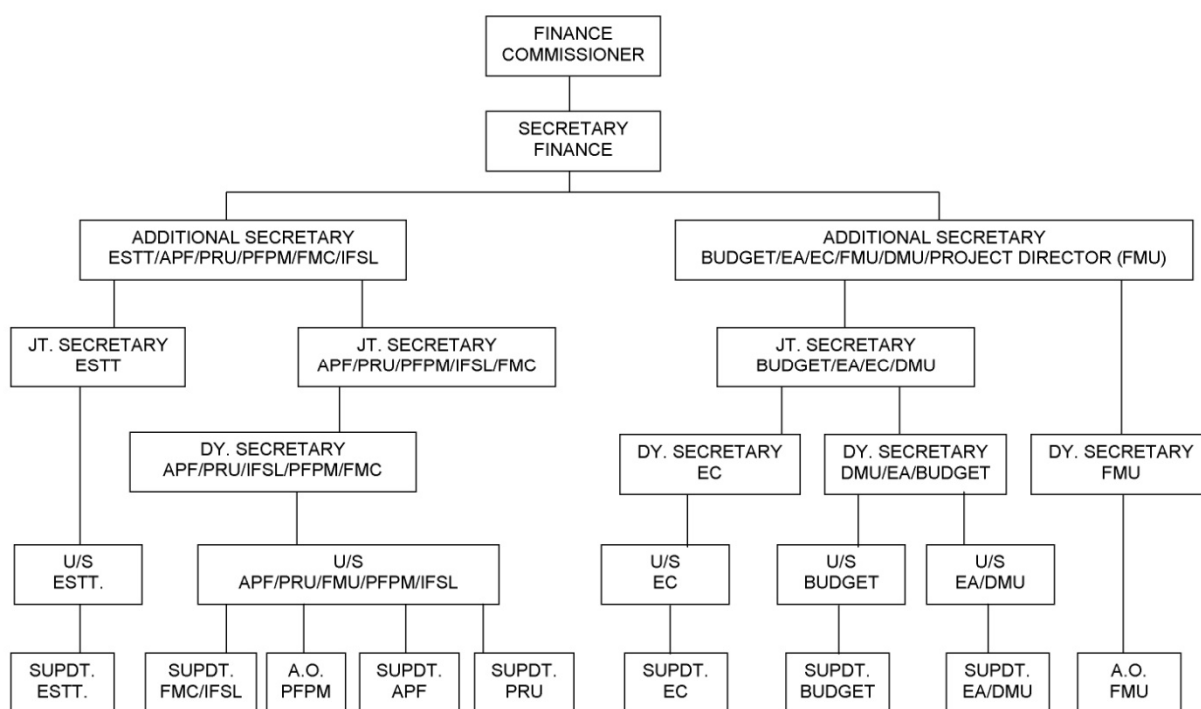
- Monitoring of 27 Prime Minister's Flagship Programmes since their inception at the instance of the Prime Minister's Office.
- Enabling funds allocated under the Prime Minister's Flagship Programmes to actually reach the end users.
- Scrutiny, compilation and consolidation of reports of implementing Departments and onward submission of same to the Government of India.

#### ❖ DEBT MANAGEMENT UNIT (DMU)

- Debt Position of the State Government.
- Budget Estimates under Public Debt.
- Repayments of Loans and Advances.
- Repayment of Loans, interest payments, rescheduling, etc.
- Repayment of Market Loans.
- Consolidated Sinking Fund.
- Guarantee Redemption Fund.
- State Government Guarantee.
- Recoveries of loans and advances and other Government dues.

### ORGANIZATIONAL STRUCTURE OF FINANCE DEPARTMENT





**SUBORDINATE OFFICES**

**Directorate of Accounts and Treasuries:** The key functions of the Directorate are maintenance of service records of all Gazetted Officers and issue of payslips to them, monitoring the functions of all Treasuries, Authorisation of Pension and other Retirement Benefits, implementation of New Pension Scheme, maintenance of GPF accounts and issue of Annual Statements, maintenance of long term loan accounts and looking after the services of ADAs posted to various Technical Departments.

There are 10 (ten) Treasuries in Mizoram as detailed below with names of their respective Districts –

- |                          |   |                        |
|--------------------------|---|------------------------|
| 1. Aizawl South Treasury | - | Aizawl District        |
| 2. Aizawl North Treasury | - | Aizawl District        |
| 3. Lunglei Treasury      | - | Lunglei District       |
| 4. Saiha Treasury        | - | Saiha District         |
| 5. Champhai Treasury     | - | Champhai District      |
| 6. Kolasib Treasury      | - | Kolasib District       |
| 7. Serchhip Treasury     | - | Serchhip District      |
| 8. Mamit Treasury        | - | Mamit District         |
| 9. Lawngtlai Treasury    | - | Lawngtlai District     |
| 10. Chawngte Treasury    | - | Chawngte Sub-Division. |

The main functions of these Treasuries are –

- a) Passing of salary bills and bills for personal claims in respect of Government Employees and endorsement of cheques to the concerned State Bank of India Branches for payment.
- b) Passing of pension bills of all Government pensioners and credit of such pension amounts to their respective Bank Accounts.
- c) Passing of cheques for works done in respect of Technical Departments and endorsement of payment cheques to State Bank of India for credit to accounts of the Account holders.
- d) Rendition of Monthly Accounts of receipt and payment to the Accountant General, Mizoram, Aizawl.
- e) Scrutiny of funds allocated to all Head of Department/Head of Office/ Drawing & Disbursing Officer through Letter of Credits.
- f) Monitoring Economy measures imposed from time to time by the Government.

**Directorate of Audit:** The key functions of the Directorate are – (1) audit and inspection of the accounts of different Government Departments, Government Undertakings, various Local bodies including AMC, Local Council, Village Council, Government of India funded schemes, and NGOs (2) prepare Audit Paras/Report and submit the same to the concerned departments on the findings of audit and inspections, handling embezzlement and other financial irregularities in public finance (3) pre-Audit of Arrear claims, etc.

**Directorate of Institutional Finance & State Lottery:** This is the revenue earning Department by way of selling State lotteries thereby earning huge amount of income for the State every year. The Department is also entrusted to look after banking affairs of the State Government paying vital roles in this sphere.

#### **STAKEHOLDERS / SERVICE RECIPIENTS OF FINANCE DEPARTMENT**

- Citizens of India.
- All State Government employees.
- All State Government pensioners.
- All Departments/ Organizations of the Government of Mizoram.
- All Ministries of the Government of India.
- All Public Sector Enterprises.
- All individuals/Groups having interest directly or indirectly related to the functioning of Finance Department.

## EXPECTATIONS FROM SERVICE RECIPIENTS / PUBLIC

- Approach first the concerned administrative ministry/department/ field formation for redressal of grievances.
- Provide a clear statement of grievances, along with details of officers already approached for redressal, with documents.
- Appropriate/understand that some grievances which involve intra and/or inter-departmental consultations may take more time to be redressed.
- Availability of status report and utilization certificate for previously released funds.

## SERVICE DELIVERY STANDARDS

Sl. No.	Main Services	Service/ Performance Standards	Contact details of the responsible officer	Processes	Documents required
1	2	3	4	5	6
1.	Processing of proposals for consideration of Council of Ministers.	Within 30 working days	Pi Rita Lalnunmawii Pachuau, Deputy Secretary, Establishment Branch Ph. 2336645	<ol style="list-style-type: none"> <li>1. Receipt of proposals complete in all respect.</li> <li>2. Examination of the proposals.</li> <li>3. Obtaining approval of competent authority.</li> </ol>	<ol style="list-style-type: none"> <li>1. Copy of the draft Cabinet Memo complete in all respect.</li> <li>2. Draft copy of Financial Memorandum.</li> </ol>
2.	Processing of proposals for Administrative Approval/ Expenditure Sanction.	Within 30 working days	Pi Lallungawii, Under Secretary, Expenditure Control Ph. 2336013	<ol style="list-style-type: none"> <li>1. Examination of the proposals</li> <li>2. Comments of concerned Branch in the FD will be required in respect to XIII-FC awarded grant, etc.</li> </ol>	<ol style="list-style-type: none"> <li>1. Detailed plan &amp; estimates prepared and counter-signed by the competent authority.</li> </ol>
3.	Processing of proposal for retention of temporary posts.	Within 30 working days	Pi Rita Lalnunmawii Pachuau, Deputy Secretary, Establishment Branch Ph. 2336645	<ol style="list-style-type: none"> <li>1. Examination of the proposals.</li> </ol>	<ol style="list-style-type: none"> <li>1. Last retention order showing post Creation Order No. and detail of head of accounts.</li> </ol>
4.	Processing of application for release of fund from Treasury.	Within 30 working days	Pu Laltanpuia Hnamte, Under Secretary, Economic Affairs Ph. 2336020	<ol style="list-style-type: none"> <li>1. Examination of the proposals.</li> </ol>	
5.	Reforms proposals submitted by other Departments on governance and focal reforms under ADB – assisted MPRMP.	Within 2 (two) months	Pi Lalremtluangi, Accounts Officer, Fiscal Management Unit, Ph. 2336065 (Fax)	<ol style="list-style-type: none"> <li>1. Examination of the proposals.</li> </ol>	<ol style="list-style-type: none"> <li>1. Various documents appraised by Finance Deptt. to be sent to ADB.</li> </ol>

6.	Debt management and data on debt statistics.	Within 30 working days	Pi Lalremtluangi, Accounts Officer Debt Management Unit Ph. 2336065 (Fax)	Preparation and compilation of statistics.	Debt statistics.
7.	1. Matters relating to Audit 2. Pension of govt. servants 3. GP Fund and Insurance Fund.	Standard of service required vary depending on each cases.	Pu Rosiamliana, Under Secretary, APF Ph. 2336015	1. Monitoring and examination of audit IRS and replies. 2. Processing pension cases for framing policies etc. including GPF and IF.	Audit I.R., replies of Govt. Deptt. Pension documents and Revision of Pension of Govt. of India and various instructions.
8.	All matters relating to Pay and Allowances of Govt. employees.	Not applicable. Cases are promptly dealt with on merit.	Pu Rosiamliana, Under Secretary, PRU Ph. 2336015	Examination of individuals, services and Group Pay Scale and Pay Anomalies.	All revision of Pay previously made, Service Rules, Recruitment Rules, Post creation order etc.
9.	Proposals relating to grants under Finance Commissions.	Within 30 working days	Pu Rosiamliana, Under Secretary, FCC Ph. 2336015	Examination of proposals.	Detailed plan and estimates prepared and countersigned by the competent authority
10.	Matters relating to Budget, funds allocation and re-appropriation.	Standard of service required vary depending on each cases	Pu HC Zonunthara, Under Secretary, Budget Ph. 2336014	Examination of proposals.	Sectoral allocation prepared by Planning Department and Budget documents etc. prepared by Departments.

### GRIEVANCE REDRESSAL PROCESS

For any grievance relating to services delivered by the Finance Department, Citizens / stakeholders may lodge their grievance through Email/ Telephone/ Website/ Written complaint/ in person to Establishment Branch of Finance Department, Govt. of Mizoram, Room No. 133 in the New Secretariat Building, Khatla, Aizawl – 796001.

#### **Contact details:**

Under Secretary, Finance Department (E),  
Government of Mizoram.

Address: Room No. 033, New Secretariat Building,  
Khatla, Aizawl, 796001  
Ph. - 0389-2336016  
Email -  
Website - [www.mizofin.nic.in](http://www.mizofin.nic.in)

**Head of Department:**

Pi L.N Tochwawng, ICAS,  
Finance Commissioner,  
Finance Department,  
Government of Mizoram.

Address: Room No. 308, New Secretariat Building,  
Khatla, Aizawl, 796001  
Telephone : 0389-2322516

Grievances can also be lodged through [www.mipuiaw.nic.in](http://www.mipuiaw.nic.in) - a centralized Public Grievances Redressal and Monitoring System maintained by Good Governance Cell, Department of Personnel & Administrative Reforms, Government of Mizoram.

**RIGHT TO INFORMATION ACT**

For queries related to Finance Department, the following Officers are designated to receive applications and to provide information to persons requesting for information under the Right to Information Act, 2005:

1. Pu F. Vanlalruata, - Departmental Appellate Authority  
Secretary, Finance Department
2. Pi Pinky Zosangpuii, - State Assistant Public Information Officer  
Under Secretary, Finance Department (E)

**SERVICE TO THE GENERAL PUBLIC**

Strictly speaking, there are little occasions for the general public to approach Finance Department. As the main function of the Department is between Finance Department and other Government Departments as well as between it and the constitutional bodies like CAG of India, Mizoram Legislative Assembly and various Government and Non-Government Unions/Associations. Finance Department tries its best to obtain the best possible State Financial health which ultimately serve the best interest of the general public. The Department endeavours to maintain stable State Financial position through economy measures and fiscal discipline for which suggestions on these are always welcomed.