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Government of Manipur
Secretariat: Finance Department
(Finance Commission Cell)

OFFICE MEMORANDUM
Imphal, the 15th July, 2009

Subject: Vetting of financial proposals by the Accounts Officer etc.

No. 1/ 4/ 2009 - FC: It has come to the notice of the Government that instructions of the Chief Secretary, Govt. of Manipur vide U.O. No. 1/CS-2008/MISC dated 2nd June, 2008 to all Heads of Department to give the Manipur Finance Service officers posted as Accounts Officers/ Financial Advisors proper works as per the instructions of the Finance Department for the posts for which they have been posted and to also route all main files which involve financial issues through their respective F.As / A.Os are not being complied by many departments. As a result, decisions involving financial implications are being taken by the various Departments without the necessary scrutiny of proposals by trained MFS officers who are posted as Financial Advisors/ Asst. Financial Advisors/ Accounts Officers in the Departments. Inadequate analysis/ scrutiny of the economic and financial viability of the proposals/ projects prior to the submission of the proposals to the Public Investment Board or Economy Board or the Administrative Departments or the Finance Department has also weakened the mechanism of internal financial control amongst the departments leading to slow pace of expenditure, failure to comply with basic financial requirements, bunching of expenditure at the end of financial year, delays in submission of mandatory revenue collection and expenditure figures, delay in submission of DCC bills etc.

2. The Government of Manipur has recruited and trained a large number of Manipur Finance Service officers at considerable public expense with the objective to provide a sustained technical institutional mechanism to preclude persistent drawbacks in the financial management and effectively streamline and remove the problems that beset the departmental accounts and financial discipline.

3. In order to carry out proper scrutiny, analysis and monitoring of the financial proposals under the Plan/ Non-Plan/ CSS/CPS/ NEC Heads of Account, strengthen the mechanism of internal controls and also to provide an institutional framework for financial management of the government in future, the Governor of Manipur has decided that henceforth the following procedures will be complied by all Heads of Department prior to sanction of any financial proposal:

i. All matters involving schemes/ projects/ purchases/ contracts shall be vetted compulsorily by the FAs/ DFAs/ AFAs/ AOs/ Asst Director(Finance)/ Internal Audit Officer of the Department concerned. Only in case no FAs/ DFAs/ AFAs/ AOs/ Asst Director (Finance)/ Internal Audit Officer belonging to the MFS is available in the department, the work will be assigned to the existing AO who shall vet all such financial proposals.

ii. All sanctions issued by the Heads of Departments under Delegated Powers shall carry a certificate at the end of the sanction order as follows:

ADFI
[Signature]
22/7/09

"Certified that the proposal has been vetted by the FAs/ AFAs/ AOs (strike out whichever is not applicable) and found to be in order". (A model draft order is enclosed at *Annexure I*).

- iii. All proposals from Heads of Departments to Administrative Departments and from Administrative Departments to Finance Departments for sanctions, release of LOC, CDA etc. shall carry a similar certification in the proposal, i.e.,

"Certified that the proposal has been vetted by the FAs/ AFAs/ AOs (strike out whichever is not applicable) and found to be in order."

- iv. Treasury Officers shall ensure that no bills (other than salary, personal entitlement bills) sanctioned by the Heads of Departments under Delegated Powers are passed unless the certification as per para (ii) is given by the Heads of Departments.
- v. Similarly, the Finance Department shall not entertain any proposal that does not carry the above certificate as per para iv above.

4. These orders take effect immediately. *Departments may note that failure to follow the above instructions will be taken very seriously and no proposals from the Departments will be entertained by the Finance Department or the Treasury if the above prescribed procedures are not observed.*

By orders etc.

9/9/16
(A.N. Jha)

Principal Secretary (Finance),
Government of Manipur

Copy to:

1. The Secretary to the Governor, Manipur
2. The Secretary to Chief Minister, Manipur
3. P.S. to Ministers, Manipur
4. The Chief Secretary, Government of Manipur
5. All Principal Secretaries/ Commissioners/ Secretaries, Govt. of Manipur
6. The Accountant General, Manipur
7. All Heads of Departments
8. All Treasury Officers/ Sub-Treasury Officers, Manipur
9. All Officers of Finance Department.

ANNEXURE-I

Department/ Directorate of _____
Manipur

ORDERS
Imphal, the _____

No.....: Sanction is hereby accorded to sum not exceeding _____
being payment to be made to
.....for.....

2. The expenditure is debitable under Demand No...., Major Head:, Sub-Major Head:, Minor Head:, Sub-Head: ..., Detailed Head... Object Head...

3. This issues in exercise of the powers conferred under item..... of Schedule-I of Delegation of Financial Power Rules, 1995.

4. It is certified that the proposal has been vetted by theof the Department and found to be in order.

(_____)

