

**Government of Nagaland
Finance Department
(Expenditure Branch)**

No.FIN/EXP(A)/1-6/2002

Dated Kohima, the 18th May,2007

OFFICE MEMORANDUM

Sub: Obtaining of the concurrence of Finance Department before submitting any matter to the Cabinet involving financial implications for the State.

The undersigned is directed to draw the attention of all concerned to the provisions of Rule 10 of the Rules of Executive Business which says, inter alia, that "No Department shall, without previous consultation with the Finance Department, authorise any orders (other than orders pursuant to any general delegation made by the Finance Department) which either immediately or by their repercussion will effect the Finance of the State....."

1. Attention of all concerned is also drawn to the provisions of Rule 40 of the Rule of Executive Business which says, inter alia, that "Where consultation with the Finance Department is necessary under the Rules or under these instructions it shall take place before the issue of orders or submission of the case to the Cabinet.
2. Instances have come to notice that matters effecting the Finances of the State have been submitted to the Cabinet (and orders on the Cabinet decision have been issued subsequently) without prior consultation with the Finance Department, in violation of the provisions of the Rules.
3. Inadvertent action of the Departments, as cited above, has given rise to complications at later stages as the decisions take/orders issued were found to be injudicious/impracticable. In many cases, the Finance Department has been compelled to accord ex-post facto concurrence, which is not describable.
4. In view of the facts stated above, all the Administrative Departments are once again urged to obtain the concurrence of the Finance Department on any matter effecting, or likely to effect, the Finances of the State before submitting such matters to the Cabinet for a decision or before issuing orders consequent upon such decision.

Sd/- H.K.KHULU
Finance Commissioner.