

GOVERNMENT OF NAGALAND  
FINANCE DEPARTMENT  
(TREASURIES & ACCOUNTS BRANCH)

F. No. FIN/T&A/6-20/80 (Pt.)

Dated 25<sup>th</sup> June 2009

OFFICE MEMORANDUM

**Subject: Creations of posts under the Directorate of Treasuries & Accounts.**

Finance Department has noted with concern recent instances where posts of officers of the Nagaland Finance and Accounts Service falling under the administrative control and supervision of the Director of Treasuries and Accounts, Nagaland, Kohima have been created by other departments without obtaining prior approval of the administrative department i.e., the Treasuries and Accounts Branch of Finance Department. While such departments may have a functional and justified requirement for Accounts Officers and other subordinate officers resulting in the creations of posts, the appropriate authority for creation of posts lies with the administrative department. It is also reiterated that in such cases, Finance concurrence does not amount to approval of the administrative department.

2. Accordingly, such creation of posts that would fall under the administrative control and supervision of the Director of Treasuries and Accounts without the prior approval of the administrative department is in violation of the Rules of Executive Business as well as official propriety, and undermines the authority of the Government. In view of these, it is requested that all concerned may be suitably cautioned against such practices so that the established norms of conduct of Government business are not undermined.

3. Further, all such posts falling under the cadre of Nagaland Finance and Accounts Service, even though already created by other departments, shall be recruited by Finance Department only, including their transfer and postings.

sd/-  
Lalthara  
Chief Secretary.

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Copy for information to:-

1. The Commissioner & Secretary, P&AR Department.
2. All Administrative Heads/Heads of Department.
3. Commissioner & Secretary may note that the posts recently created under the C.E. (National Highways Division) shall be recruited by Finance Department only.
4. Finance Establishment Branch.

  
25/6/09  
(V. Kezo)  
Officer-on-Special Duty (Revenue).