संघ राज्य प्रशासन, लद्दाख

वित्त विभाग

THE ADMINISTRATION OF
UNION TERRITORY OF LADAKH

FINANCE DEPARTMENT

F. No. A/2223/2026(E 44866)/ 1349-60

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यूटी सचिवालय, लेह/UT Secretariat, Leh,
Dated: 22**.07.2026**

Subject: Role and Functions of Finance Officers assigned to the Administrative Departments in the UT Secretariat and posted at the Directorate/Head of Department level.

Reference: 1. Finance Department Order No. 27-F of 2026 dated 21.01.2026 (Delegation of Financial Powers and guidelines thereof).

2. Finance Department Order No. 381-F of 2026 dated 20.07.2026 (Functional Assignment of Finance Officers to the Administrative Departments in the UT Secretariat).

Circular No.15**-F of 2026**
Dated:22**.07.2026**

Finance Officers have been functionally assigned to the Administrative Departments/Directorates and Heads of Offices to render financial advice on matters having financial implications. The said arrangements have been made to decentralize the process of tendering of financial advice, and to enable expeditious disposal of financial proposals at the level of the Department/Directorate/Office, consistent with the delegation of financial powers already made vide Order No. 27-F of 2026 dated 21.01.2026.

In order to clearly define the role and functions of the Finance Officers so posted and to ensure uniformity in the processing of financial proposals, the following guidelines are issued for compliance by all concerned:

A. Role and Functions of the Finance Officers

1. The Finance Officer shall function as the in-house Financial Advisor and the Administrative Departments, HODs and HOOs are required to exercise the delegated powers in concurrence with the finance officers in terms of Note 2 below Paragraph 5 of Finance Department Order No. 27-F of 2026 dated 21.01.2026. In case of difference of opinion, the reasons for overruling the Finance Officer's advice shall be recorded in writing.

2. Before rendering concurrence, the Finance Officer shall satisfy himself/herself that:

   I. the proposal is within the financial powers delegated to the sanctioning authority under Order No. 27-F of 2026;
   II. Valid administrative approval exists, where required, prior to initiation of procurement action;
   III. budgetary provision is available for the financial year concerned; and
   IV. All codal formalities under the relevant GFRs, DFPRs, Works Manual, Manual on procurement of Services, Manual on procurement of Non-Consultancy services, Manual for Procurement of Goods, Manual on Procurement of Works, GeM Guidelines and other extant instructions have been observed.

3. On being so satisfied, the Finance Officer shall record concurrence on the file, whereupon the Administrative Secretary/Head of Department/other delegated

authority shall accord sanction at the level competent under Order No. 27-F of 2026, without any reference to the Finance Department.

4. The Finance Officer shall maintain a record of proposals examined and concurred at the Departmental/Directorate/HOO level and shall furnish periodic information thereof to the Finance Department on monthly basis (to be received by Finance Department on last Friday every month).
5. References to the Finance Department shall not be made in respect of such matters, save as provided in Paragraph D below

B. Other Functions of Finance Officers

6. Apart from the above, Finance Officers will also monitor budget allocation, utlisation and Financial Reporting including monitoring anticipated savings or excess expenditure, advice on surrender, re-appropriation or augmentation of funds.

7. Finance Officer shall also monitor pending Utilization Certificates (UCs) and Audit Paras for their respective departments/Directorates/HOOs

C. Matters within the Delegated Powers of the Department, where no reference to Finance Department is required

It is reiterated that proposals which are within the financial powers already delegated to the Administrative Secretary/Head of Department/Head of Office, particularly matters covered under Rule 11 of the DFPRs, 2024 (contracts and purchase of Goods & Services) and matters relating to contingent and miscellaneous expenditure, shall not be referred to the Finance Department for concurrence. Such proposals shall be examined and concurred in by the Finance Officer functionally assigned/posted, as the case may be, and sanctioned at the level of the competent authority within the Department, Directorate or Office concerned, as delegated vide Order No. 27-F of 2026.

Departments, Directorates and Heads of Offices are accordingly requested to discontinue the practice of referring such cases to the Finance Department where the proposal is covered under the powers already delegated to them, as this causes avoidable delay and defeats the purpose of the delegation of Financial Powers.

D. Matters requiring specific reference to the Finance Department

Only such cases which require the specific concurrence/approval of the Finance Department, or of the Lieutenant Governor, as the case may be, under the extant orders/rules shall be referred to the Finance Department. These shall, inter alia, include the following:

I. Proposals for appraisal and approval of New Projects, to be forwarded, as prescribed in Paragraph 2 of Order No. 27-F of 2026;
II. Cases involving the award of negotiated or single tender (contract/purchase) or proprietary contracts and agreements, under Note 1 of Order No. 27-F of 2026 remain vested with the Lieutenant Governor;
III. Cases where the proposal exceeds the financial powers delegated to the Department
IV. Cases requiring relaxation of any rule, or interpretation of any provision of the GFRs/DFPRs/other codal provisions; and
V. Any other case where a specific order/rule mandates prior concurrence of the Finance Department.

All Administrative Secretaries/Heads of Departments/Heads of Office are therefore, requested to give wide circulation to the above guidelines among the officers and officials dealing with financial matters in their respective Departments, Directorates and Offices, and to ensure compliance thereof.

This issues with the approval of the Competent Authority.

Sd/-

(Tsewang Tharchin, IA&AS)
Commissioner/Secretary, Finance Department,
UT of Ladakh

Copy to the:

1. All Administrative Secretaries, UT of Ladakh.
2. Director General of Police, PHQ, UT of Ladakh.
3. Deputy Commissioner/CEO, LAHDC Leh/Kargil.
4. All Heads of Departments, UT of Ladakh.
5. Deputy Commissioner Sham/Nubra/Changthang/Sham/Zanskar/Drass
6. Director, Accounts & Treasuries, UT of Ladakh.
7. All Chief Accounts Officers/Accounts Officers assigned to the Administrative Departments vide Order No. 381-F of 2026 dated 20.07.2026, for compliance.
8. All Chief Accounts Officers/Accounts Officers posted at the Directorate/Head of Department level, for compliance.
9. Technical Director, NIC, Ladakh, for uploading on the Department's website.
10. OSD to Chief Secretary & Administrative Secretary, Finance Department, UT of Ladakh.
11. Private Secretary to Commissioner/Secretary Finance Department, UT of Ladakh.
12. Office Order file (E 44866).

Chorol 22/07/26

Sonam Chorol
Accounts Officer
Directorate of Accounts & Treasuries.