

DR. HARISINGH GOUR VISHWAVIDYALAYA

GENERAL FINANCIAL RULES



**Dr. Harisingh Gour Vishwavidyalaya,
Sagar (M.P.)
(A Central University)**

Minutes of 31st Meeting of Academic Program Committee (APC)

1:31:(16): With the permission of the Chair, Prof. H. Thomas, Director, Research and Development (DoRD) presented the following policy documents for consideration by APC:-

1. Policy on Internal Complaints Committee.
2. Policy on Environment and Sustainable Development.
3. Policy on Academic Audit.
4. Policy on Advance Learners and Slow Learners.
5. Innovations & Start-Up Policy (GISP)
6. University IT Policy.
7. Policy for Maintaining and Utilization Physical, Academic and Support Facilities.
8. Library Policy.
9. Scholarship Policy.
10. HR Policy.
11. E-Governance Policy.
12. Group Health Insurance Policy.
13. In-Campus House/Flat Allotment Policy.
14. TA & DA Policy.
15. Non-Teaching Staff Appraisal Policy.
16. Finance Policy.
17. Code of Conduct and Ethics Policy.
18. NCC Policy.
19. NSS Policy.
20. Health Care Facilities and Sanitation Policy.
21. Outreach Program Policy.
22. Student Cultural Policy.
23. Water Conservation Policy.
24. NEP-2020 Implementation Policy.
25. Sports Policy.
26. Anti Ragging Policy.
27. Rajbhasha Policy.
28. Credit Bank Transfer Policy.
29. Examination Policy.
30. Training and Placement Policy.

Resolution:- The APC after due deliberations resolved to approve the aforesaid policies.

(Action: DoAA, DoRD, CoF, FO, All the Deans of Schools & HoDs)

The Meeting ended with vote of thanks to the Chair.

Satish Kumar
Deputy Registrar
Academic Affairs &
Secretary, APC

[Signature]
संचालक (अनु. एवं विकास)
Director (R & D)
डॉ. हरीसिंह गौर केन्द्रीय विश्वविद्यालय, सागर
Dr. H.S. Gour Central University, Sagar

डॉक्टर हरीसिंह गौर विश्वविद्यालय

(केन्द्रीय विश्वविद्यालय)
DOCTOR HARISINGH GOUR VISHWAVIDYALAYA
(A Central University)



वित्तीय नीति

FINANCE POLICY

समान्य वित्तीय नियम 2017

GENERAL FINANCIAL RULES, 2017

DEPARTMENT OF EXPENDITURE, MINISTRY OF FINANCE

(Gol)

सागर — 470003 (म.प्र.)

SAGAR — 470003 (M.P.)

Prof.

Devashish

h Bose

Digitally signed
by Prof.

Devashish Bose

Date: 2023.05.05

15:38:17 +05'30'

संचालक (अनु. एवं विकास)

Director (R & D)

डॉ. हरीसिंह गौर केन्द्रीय विश्वविद्यालय, सागर

Dr.H.S.Gour Central University, Sagar

डॉक्टर हरीसिंह गौर विश्वविद्यालय

(केन्द्रीय विश्वविद्यालय)

DOCTOR HARISINGH GOUR VISHWAVIDYALAYA

(A Central University)



वित्तीय नीति

FINANCE POLICY

समान्य वित्तीय नियम 2017

GENERAL FINANCIAL RULES, 2017

DEPARTMENT OF EXPENDITURE, MINISTRY OF FINANCE

(Gol)

सागर — 470003 (म.प्र.)

SAGAR – 470003 (M.P.)

Prof.
Devashish
h Bose

Digitally signed
by Prof.
Devashish Bose
Date: 2023.05.05
15:38:17 +05'30'



सत्यमेव जयते

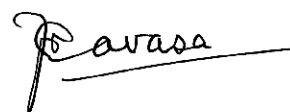
GENERAL FINANCIAL RULES 2017



**Government of India
Ministry of Finance
Department of Expenditure**

P R E F A C E

1. General Financial Rules (GFRs) are a compilation of rules and orders of Government of India to be followed by all while dealing with matters involving public finances. These rules and orders are treated as executive instructions to be observed by all Departments and Organisations under the Government and specified Bodies except otherwise provided for in these Rules.
2. General Financial Rules were issued for the first time in 1947 bringing together in one place all existing orders and instructions pertaining to financial matters. These have subsequently been modified and issued as GFRs 1963 and GFRs 2005.
3. In the last few years, Government has made many innovative changes in the way it conducts its business. Reforms in Government budgeting like removal of distinction in non-plan and plan expenditure, merger of Railway Budget with General Budget, focusing on outcomes through an improved Outcome Budget document, all needed to be reflected in the GFRs. Increased focus on Public Finance Management System(PFMS), reliance on the Direct Benefit Transfer (DBT) Scheme to ensure efficient delivery of entitlements, introduction of new e-sites like Central Public Procurement Portal, Government e-Marketing (GeM) Portal, Non-Tax Revenue Portal have also necessitated revision of the existing GFRs to keep them in tune with the changing business environment. The objective was to make the GFRs facilitate efficiency rather than create impediments in smooth and timely implementation while following principles of accountability and procedures of financial discipline and administrative due diligence. The Expenditure Management Commission set up in 2014 to recommend ways in which efficiency of public expenditure could be increased has also made several recommendations especially with respect to Autonomous Bodies. New rules on non-tax revenues, user charges, e-receipts portal have been added in addition to the manner in which Autonomous Bodies are run.
4. The PAC in April 2015, Group of Secretaries in February 2016 and EMC in March 2016 has recommended setting up a Task Force to review the GFRs so as to frame comprehensive rules to address the issues as highlighted in the above para.
5. GFRs, 2017 have evolved as a result of wide consultations with Central Government Ministries and Departments, some State Governments and other stakeholders at the Task Force stage and thereafter. The Discussion Draft was also uploaded on the MoF's website. Secretaries of each Department/ Ministry of Government of India were asked to give their views for additions/ modifications, keeping in view their specific requirements of their domain. Detailed deliberations were also carried out within the Ministry. C&AG's comments on the draft GFRs have also been taken into consideration.
6. The aim of any rule is to provide a framework within which an organization manages its business in a financially prudent manner without compromising its flexibility to deal with varied situations. The GFRs 2005 have been very comprehensively reviewed with the aim of promoting simplicity and transparency in the Government financial system and procedures. It is expected that the new GFRs 2017 will enable an improved, efficient and effective framework of fiscal management while providing the necessary flexibility to facilitate timely delivery of services.
7. Department of Expenditure would like to place on record the exceptional work done by the Task Force on Review of GFRs, the office of the C&AG, the office of the CGA, Budget Division of Department of Economic Affairs, the Ministries and Departments for their valuable inputs and its own officers for assiduously and meticulously completing this vital and challenging exercise in a time bound manner.



(ASHOK LAVASA)
Finance Secretary &
Secretary(Expenditure)
Department of Expenditure
Ministry of Finance



TABLE OF CONTENTS

Chapter No.	Name of the Chapter	Page No.
1	Introduction	9
2	General System of Financial Management	11
	I. General Principles relating to expenditure and payment of money	12
	II. Defalcation and losses	15
	III. Submission of records & information	16
3	Budget formulation and implementation.	17
4	Government Accounts	25
5	Works	38
6	Procurement of Goods and Services	41
	I. Procurement of Goods	41
	II. Procurement of Services	54
7	Inventory Management	58
8	Contract Management	63
9	Grants-in-aid and Loans	67
10	Budgeting and Accounting for Externally Aided Projects	85
11	Government Guarantees	89
12	Miscellaneous Subjects	94
	I. Establishment	94
	II. Refund of revenue	96
	III. Debt and misc. obligations of Govt.	97
	IV. Security deposits	98
	V. Transfer of land and buildings	99
	VI. Charitable endowments and other trusts	99
	VII. Local bodies	99
	VIII. Maintenance of records	100
	IX. Contingent and Miscellaneous Expenditure.	100



APPENDIX

Appendix No.	Subject	Page No.
1	Instructions for regulating the Enforcement of Responsibility for losses, etc.,	102
2	Procedure for the preparation of Detailed Estimates of Receipts	103
3	Instructions for the preparation of Detailed Estimates of expenditure from the Consolidated Fund	105
4	Procedure for compilation of Detailed Demands for Grants	112
5	Procedure to be followed in connection with the Demands for Supplementary Grants	115
6	The Contingency Fund of India Rules	117
7	Transfer of Land and Buildings between the Union and State Governments	120
8	Charitable Endowments and other Trusts	122
9	Destruction of Office Records connected with Accounts.	135
10	Check against provision of funds	144
11	Formula for Price Variation Clause	145
12	Rates of Guarantee Fee	146

FORMS

Form Serial No.	Description	Page No.
GFR 1	Application for an Additional Appropriation	147
GFR 2	Revenue Receipts	148
GFR 2 - A	Estimates of foreign grants	149
GFR 2 - B	Estimates of interest receipts and loan repayments	150
GFR 3	Liability Register	151
GFR 3 - A	Liability Statement	153
GFR 4	Statement of proposals for pre-budget discussions	156
GFR 5	Register showing expenses by Heads of Account	158
GFR 6	Broadsheet for watching receipt of account from Disbursing Officers	159
GFR 7	Compilation Sheet	160



Form Serial No.	Description	Page No.
GFR 8	Consolidated Accounts	161
GFR 9	Broadsheet for watching Receipt of the Returns from the Heads of Departments under a Department of the Central Government	162
GFR 10	Report of Surplus, Obsolete and Unserviceable Stores for Disposal	163
GFR 11	Sale Account	164
GFR 12 - A	Form of Utilization Certificate (Autonomous Bodies)	165
GFR 12 - B	Form of Utilization Certificate (For Loans)	167
GFR 12 - C	Form of Utilization Certificate (State Governments))	168
GFR 13	Statement of aggregate balance of loan(s) outstanding as on 31st March and details of defaults	169
GFR 14	Form of Security Bond (Fidelity Bond Deposited as Security)	170
GFR 15	Form of Written Undertaking to be executed by an Undertaking/ Corporation wholly owned by the Central Government at the time of sanctioning of a loan.	172
GFR 16	Certificate of transfer of charge	173
GFR 16 - A	Joining Report	175
GFR 17	Fidelity Guarantee Policy	176
GFR 18	Accession Register	179
GFR 19	Notice to borrower about the due date for repayment of loan and interest thereon	180
GFR 20	Register of Policy Holder	181
GFR 21	Register of Grants to be maintained by the sanctioning Authority.	182
GFR 22	Register of Fixed Assets	183
GFR 23	Stock Register of consumables such as Stationery, Chemicals, Spare parts etc.	184
GFR 24	Register of Assets of Historical /Artistic value.	185
GFR 25	Government Guarantees.	186
GFR 26	Furnishing of data regarding Guarantees to Ministry of Finance.	187
	CONCORDANCE TABLE	188



डॉक्टर हरीसिंह गौर विश्वविद्यालय, सागर (म.प्र.)

(केन्द्रीय विश्वविद्यालय)

DOCTOR HARISINGH GOUR VISHWAVIDYALAYA, SAGAR (M.P.)
(A CENTRAL UNIVERSITY)

वित्तीय कार्यालय, सागर (म.प्र.) - 470 003
Finance Department, Sagar, (M.P.) - 470 003
Phone : 07582-265826 - Fax : 264236, 264163

क्रं.: वित्त-लेखा / 2023/174

दिनांक: 02-05-2023

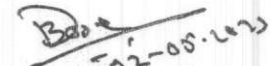
परिपत्र

विषय: क्रय प्रक्रिया में नियमों के पालन किए जाने के संदर्भ में।

सभी सम्माननीय अधिष्ठाता, निदेशक, विभागाध्यक्ष, पुस्तकालयाध्यक्ष, कोऑर्डिनेटर (समन्वयक), विभिन्न कमेटियों के अध्यक्ष, सहायक निदेशक, प्रभारी, प्रोजेक्ट कोऑर्डिनेटर (पी.आई.), संयुक्त कुलसचिव, उपकुलसचिव, विश्वविद्यालय यंत्री, सहायक कुलसचिव, चिकित्सा अधिकारी, हिन्दी अधिकारी, प्रभारी, अनुभाग अधिकारी, सहायक यंत्री, उपयंत्री, शाखा प्रभारी से आग्रह है कि:-

- 1- विभिन्न कार्यों हेतु दिए जाने वाले अग्रिमों व इम्प्रेस्ट अग्रिमों से किए जाने वाले व्यय हेतु सक्षम अधिकारी द्वारा नियमों का पालन करते हुए व्यय किए जाने के निर्देश दिए गए हैं। तदनुसार आग्रह है कि:-
 - i- सामग्री क्रय प्रक्रिया में GFR-2017 के नियमों का पालन सुनिश्चित करें और जो सामग्री GeM पोर्टल पर उपलब्ध है, उसे GeM पोर्टल के माध्यम से क्रय किया जाना सुनिश्चित किया जाये।
 - ii- सामग्री के GeM पोर्टल पर उपलब्ध न होने की स्थिति में GFR के नियम-154 एवं 155 का पालन सुनिश्चित करते हुए GFR-155 के अंतर्गत गठित होने वाली समिति का अनुमोदन सक्षम अधिकारी से प्राप्त करें।
- 2- सामग्री के क्रय में तथा किए जाने वाले व्यय में यदि GFR-217 का पालन सुनिश्चित नहीं किया जाता है, तो उसके लिए संबंधित व्यक्तिगत रूप में पूर्णरूपेण जबाबदेह होंगे।

आदेशानुसार,



प्रभारी वित्ताधिकारी

डॉ. हरीसिंह गौर वि.वि., सागर

प्रतिलिपि:-

- 1- संबंधित अधिष्ठाता, निदेशक, विभागाध्यक्ष, पुस्तकालय अध्यक्ष, कोऑर्डिनेटर (समन्वयक), विभिन्न कमेटियों के अध्यक्ष, सहायक निदेशक, प्रभारी, प्रोजेक्ट कोऑर्डिनेटर (पी.आई.), संयुक्त कुलसचिव, उपकुलसचिव, विश्वविद्यालय यंत्री, सहायक कुलसचिव, चिकित्सा अधिकारी, हिन्दी अधिकारी, प्रभारी, अनुभाग अधिकारी, सहायक यंत्री, उपयंत्री, शाखा प्रभारी।
- 2- कुलपति जी के निजी सचिव के माध्यम से कुलपति जी को सूचनार्थ।
- 3- कुलसचिव/वित्ताधिकारी /परीक्षा नियंत्रक।
- 4- Web Cell -वि.वि. की वेबसाइट पर अपलोड करने हेतु।



डॉक्टर हरीसिंह गौर केन्द्रीय विश्वविद्यालय, सागर (म.प्र.)

(केन्द्रीय विश्वविद्यालय)

DOCTOR HARISINGH GOUR VISHWAVIDYALAYA, SAGAR (M.P.)

(A CENTRAL UNIVERSITY)

विश्वविद्यालय कार्यालय, सागर (म.प्र.) 470 003

Vishwavidyalaya Office, Sagar, MP 470 003

E Mail- registrar31@rediffmail.com

Phone : 07582-264228, 264236 Fax -264236, 264163

No. Fin./2011-12/1463

Dated : 17.08.2011

NOTIFICATION

In pursuance of the MHRD letter no. 19-17/2005-IFD dated 19 January 2011 and approved by Finance Committee in its 2nd Meeting held on 05 February, 2011, the Central General Financial Rules, 2005 (GFR, 2005) are adopted and implemented in this University with immediate effect.

Registrar

Dr. H.S. Gour VV

Copy to:

1. Deputy Secretary to Government of India, Department of Higher Education, MHRD, Shastri Bhawan, New Delhi
 2. Secretary, UGC, Bahadur Shahzafar Marg, New Delhi
 3. Secretary to Vice-Chancellor
 4. PA to Registrar
 5. Controller of Examination
 6. Finance Officer
 7. All Administrative & School Deans
 8. All HODs/Directors of Departments/Centers
 9. Deputy Registrar, Admin & Establishment, Examination
 10. University Engineer
 11. Assistant Registrar, Store & Purchase, Research & Development, PRG, Faculty Affairs, Academic Affairs, Finance & Account, Establishment, Legal, Exam
 12. All Section Officers/Incharge
 13. Web Cell - to upload on Webcite of the University
- for information.

Assistant Registrar Accounts
Dr. H. S. Gour Vishwavidyalaya
SAGAR (M. P.)

HARISINGH GOUR VISHWAVIDYALAYA, SAGAR
(Central University)

डॉक्टर हरीसिंह गौर विश्वविद्यालय, सागर

(केन्द्रीय विश्वविद्यालय)

Minutes of the Second meeting of the Finance Committee held on February 05, 2011

वित्त समिति की दिनांक 05.02.2011 को आयोजित द्वितीय बैठक का कार्यवृत्त

Time : 11.00 AM

समय : प्रातः 11:00 बजे

Venue : Indian National Science Academy

Bahadur Shah Zafar Marge, New Delhi

स्थान : भारतीय राष्ट्रीय विज्ञान संस्थान

बहादुर शाह जफर मार्ग, नई दिल्ली

The following members were present in the second Finance Committee Meeting :

वित्त समिति की द्वितीय बैठक में निम्नलिखित सदस्य उपस्थित रहे :

- | | |
|--|------------|
| 1- Prof. N.S. Gajbhiye, Vice-Chancellor | -Chairman |
| प्रो. एन.एस. गजभिये, कुलपति | -अध्यक्ष |
| 2- Mrs. Binoo Sen | - Member |
| श्रीमती बिनू सेन | -सदस्य |
| 3- Mr. Sunil Kumar | - Member |
| श्री सुनील कुमार | -सदस्य |
| 4- Mr. Naveen Soi | - Member |
| श्री नवीन सोई | -सदस्य |
| 5- Mr. Shakeel Ahmad | - Member |
| श्री शाकील अहमद | -सदस्य |
| 6- Prof. J.K. Jain, Prof. In-charge (Finance & Accounts) | -Secretary |
| प्रो. जे.के. जैन, प्रो.इंचार्ज (वित्त एवं लेखा) | -सचिव |
| 7- Prof. K.C. Jain nominated Prof. J.K. Jain on his behalf | |
| प्रो. के.सी. जैन द्वारा प्रो. जे.के. जैन को उनके स्थान पर नामांकित किया गया। | |

The second Finance Committee Meeting of Dr. Hari Singh Gour Vishwavidyalaya, Sagar was convened under the Chairmanship of Prof. N.S. Gajbhiye, Vice-Chancellor, Dr. Hari Singh Gour University, Sagar on 05.02.2011 at 11.00 am in Conference Hall of the Indian National Science Academy, New Delhi.

At the outset the Chairman welcomed the members present.

Item No. : 2.1 To Consider & Approve the Annual Accounts for the F.Y. 2008-2009 and 2009-2010:

वित्तीय वर्ष 2008-2009 व 2009-10 के वार्षिक लेखे विचारार्थ एवं अनुमोदनार्थ:

The annual account has been prepared in the prescribed proforma of University Grants Commission for the following Financial Years:

F.Y. 2008-2009 (April 1st 2008 to January 14th 2009)

F.Y. 2008-2009 (January 15th 2009 to March 31st 2009)

F.Y. 2009-10 (April 1st 2009 to March 31st 2010)

Above Annual Accounts are submitted for consideration and approval.

विश्वविद्यालय अनुदान आयोग के प्रारूप में निम्नलिखित वित्तीय वर्षों के वार्षिक लेखे तैयार किए गए हैं:

वित्तीय वर्ष 2008-2009 (1 अप्रैल 2008 से 14 जनवरी 2009)

वित्तीय वर्ष 2008-2009 (15 जनवरी 2009 से 31 मार्च 2009)

वित्तीय वर्ष 2009-10 (1 अप्रैल 2009 से 31 मार्च 2010)

उपर्युक्त वार्षिक लेखे विचारार्थ एवं अनुमोदनार्थ प्रस्तुत हैं।

Resolution: The committee approved the account in principle and resolved that a Certificate of Internal Audit in this regard be enclosed with the accounts before its submission to the UGC for further necessary action.

Item No.-2.2: Adoption of Central General Financial Rules in the University:

केन्द्रीय सामान्य वित्तीय नियम (Central General Financial Rules) को विश्वविद्यालय में अंगीकृत किये जाने पर विचार:

As per the MHRD, letter no. 19 & 17 - 2005 & IFD dated 19 January 2011. The Central General Financial Rules are proposed to be adopted.

मानव संसाधन विकास मंत्रालय से दिनांक 19 जनवरी 2011 पत्र क्र- 19-17/2005-आईएफडी के अनुसार केन्द्रीय वित्तीय सामान्य नियम अंगीकृत किये जाने पर विचार।

Resolution: The committee unanimously approved its adoption.

Item No.-2.3: To consider and approve the Minutes of First meeting of Building & Works Committee:

भवन एवं निर्माण समिति की प्रथम बैठक के कार्यवृत्त पर विचार एवं अनुमोदन:

Consideration on the proposal of other Construction Work:

Resolution: The minutes of the Building and Works Committee were placed before the members for reference. The committee unanimously resolved its approval for onward submission to the UGC.

A. Consideration on the budget for repairing of GHAT Road:

अन्य निर्माण कार्य कराये जाने पर विचार:

(a) The GHAT Road which is interconnected with Central Library, Administrative Blok, Sports Ground and also linked to University to the city, is damaged and needs construction work. The Finance Committee may approve the proposal.

घाट रोड के निर्माण कार्य के बजट पर विचार की स्वीकृति:

विश्वविद्यालय का घाट रोड पुस्तकालय, प्रशासनिक भवन, खेल मैदान व अन्य प्रमुख मार्गों के साथ विश्वविद्यालय को शहर के प्रमुख मार्ग से जोड़ता है। यह सड़क कई जगह से उखड़ चुकी है। अतः इसकी मरम्मत का कार्य कराया जाना है। वित्त समिति इसका अनुमोदन करे।

Resolution: The committee unanimously resolved that in view of its technicality the proposal should come through the BWC. The proposal is accepted in principle and can be submitted to UGC subject to approval of BWC.

(b) Consideration of the budget for the construction of boundary wall and barricades around the Administrative Building and Library:

प्रशासनिक भवन व पुस्तकालय के चारों ओर चाहरदीवारी व बैरीकेड बनाने हेतु बजट का अनुमोदन:

Administrative Block and Central Library are situated on the main road of the University and there is no boundary wall and barricades around both the buildings. Parking of vehicles is neither safe nor sufficient. The proposal for boundary wall barricades and parking etc. comes to around Rs. 60,07,900.00. This estimate is prepared as per CPWD- DSR. Proposal is for consideration and approval.

प्रशासनिक भवन व केन्द्रीय पुस्तकालय विश्वविद्यालय के मुख्य मार्ग पर स्थिति है तथा इसके चारों ओर चाहरदीवारी व बैरीकेड नहीं है तथा समुचित एवं सुरक्षित पार्किंग भी नहीं है। अतः प्रशासनिक भवन व पुस्तकालय के चारों ओर चाहरदीवारी व बैरीकेड (पार्किंग व ड्रेन्स के साथ)