

**GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT**

No. 10(4)-FIN(G)/15(L)

Dated, 24th August, 2017

NOTIFICATION

The Governor of Tripura is pleased to adopt the General Financial Rules, 2017 issued by the Ministry of Finance, Government of India which shall be applicable to the State Government Departments as well as Government Undertakings etc., subject to modifications namely :-

A. GENERAL MODIFICATION

(I). Whenever an expression mentioned in Column 1 of the Table below occurs in the GFR 2017, then unless that expression is modified or omitted, there shall be substituted therefor the expression set opposite to it in Column 2 of the said Table, and there shall also be made in any sentence in which that expression occurs such consequential amendments as rules of grammar may require.

TABLE

1	2
President	Governor
President of India	Governor of Tripura
Central Government	State Government
Government of India	Government of Tripura
Ministry	Department
Audit Officer	Director, Audit
Consolidated Fund of India	Consolidated Fund of State
Contingency Fund of India	Contingency Fund of State
Houses of Parliament/ Parliament/ Lok Sabha	Legislative Assembly
Pay and Accounts Office/ PAO	Treasury Office/Sub-Treasury Office
Union	State
Budget Division	Budget Branch
Central Public Sector Enterprises	State Public Sector Undertakings
Secretary (Expenditure)	Secretary Incharge, Finance Department
Department of Expenditure/ Economic Affairs	Finance Department
Chief Accounting Authority	Secretary Incharge of the Department

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Financial Advisers	Head of Department
Article 112	Article 202
Article 113	Article 203
Article 114	Article 204
Article 115	Article 205
Article 116	Article 206

B. SPECIAL MODIFICATION

(II) In the General Financial Rules 2017 –

- (1) For Rule 2(i), the words “Head of an Office of Accounts” shall be substituted by “Head of an Office of Directorate of Treasuries”.
- (2) Rule 2(ii) shall be omitted.
- (3) For Rule 8(ii), the words “the Supreme Court of India or with” shall be omitted.
- (4) For Rule 19(1), the words “other than those in the Department of Posts,” shall be omitted.
- (5) Rule 24 shall be omitted.
- (6) For Rule 29(v), the words “Ministry of Home Affairs” and “Department of Personnel” shall be substituted by “Finance Department” and “GA (Personnel & Training) Department” respectively.
- (7) Rule 29(ix) shall be omitted.
- (8) For Rule 33(2), the words “the Controller General of Accounts,” shall be omitted.
- (9) For Rule 33(7), the words “Controller General of Accounts,” shall be substituted by “Director, Audit”.

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- (10) For Rule 34, the words “Rupees Fifty thousand” shall be omitted.
- (11) For Rule 35, the words “Rupees Fifty thousand” shall be omitted.
- (12) For Rule 43(1), the words “both” shall be omitted.
- (13) Rule 43(2) shall be omitted.
- (14) For Rule 51 (3), the following shall be substituted –
“Rule 51(3): The Demand for Grants shall be laid on the Table of the State Legislature by the Finance Department, Budget Branch along with the Annual Financial Statement and the Detailed Demands for Grants, for consideration of the State Legislature, as per dates approved from time to time.
- (15) For Rule 54, the word “NITI Aayog and the concerned Ministries” shall be substituted by “concerned Department”.
- (16) For Rule 65(1), the words “of Rule 10” shall be omitted.
- (17) For Rule 88, the following shall be substituted –
Rule 88 Appropriation Accounts. Appropriation Accounts of State Government Departments shall be prepared by the Office of Accountant General (Accounts and Entitlements) and signed by the Comptroller and Auditor General of India and is required to be submitted to State Legislature.
- (18) For Rule 89, the following shall be substituted –
Rule 89 Finance Accounts. Annual accounts of the Government of Tripura showing under the respective Heads the annual receipts and disbursements and statement of balances for the purpose of the State, called Finance Accounts, shall be prepared by the Accountant General (Accounts and Entitlements) and signed by the Comptroller and Auditor General of India.

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(19) For Rule 133(1), the following shall be substituted –

Rule 133 (1) A State Government Department at its discretion may directly execute repair works estimated to cost up to Rupees thirty lakhs after following due procedure indicated in Rule 139, 139(1), 159 and 160.

(20) For Rule 133(2), the following shall be substituted –

A State Government Department may, at its discretion, assign repair works estimated to cost above Rupees thirty lakhs and original/ minor works of any value to Public Works Organisation (PWO) such as Central Public Works Department (CPWD), State Public Works Department, State/ Govt. of India owned PSUs, others Central Government organisations authorised to carry out civil or electrical works such as Military Engineering Service (MES), Border Roads Organisation (BRO), Tripura Housing & Construction Board, RD Department etc.,.

(21) For Rule 134, the words “Central Public Works Department” shall be substituted by “State Public Works Department”.

(22) For Rule 136(1) Clause (vi) the following shall be substituted –

(vi) Tenders invited and processed in accordance with Rules except in case of RD, RD(Panchayat), Urban, Forest, Agriculture, Tribal Welfare and Education Departments for execution of works as indicated in Rule 139(1).

(23) For Rule 139 (iv - v) the following shall be substituted –

Open tenders will be called for execution of works. However, Departments may call limited tenders for works costing up to Rs. 25.00 lakhs (Rupees twenty five lakhs) other than those mentioned in Rule 139(1).

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(24) The following Rule 139 (1) shall be inserted after Rule 139 –

Rule 139(1) Works may be executed departmentally by RD, RD(Panchayat), Urban, Forest, Agriculture, Tribal Welfare and Education Departments:

The broad procedure to be followed by RD, RD (Panchayats), Urban, Forest, Agriculture, Tribal Welfare and Education Departments for execution of works departmentally will be as follows:

- (i) The detailed procedure relating to execution of works without calling tender shall be prescribed by departmental regulations to be framed in consultation with State Finance Department and State Public Works Department.
- (ii) Preparation of detailed design and estimates shall precede any sanctioned works.
- (iii) The Departments may take preliminary steps, such as preparation of estimate, design etc, before issuing Administrative Approval and Expenditure Sanction.
- (iv) No work shall be undertaken before issue of Administrative Approval and Expenditure Sanction by the competent authority on the basis of estimates framed.
- (v) The cost of individual work shall not exceed Rs. 2.50 crores (Rupees two crores and fifty lakhs) for Departmental execution. These Departments will execute works/ works assigned to them by other Departments, as the case may be, departmentally.
- (vi) Principal items of construction for departmental execution will be procured through tender process or as per detailed instructions/ procedure laid in DFPRT.

(25) For Rule 141, the words “Finance (Internal Finance Wing)” shall be substituted by “Finance Department”.

(26) For Rule 144 (iii), the sentence “In case of Government of India funded projects abroad, the technical specifications may be framed based on

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requirements and standards of the host beneficiary Government, where such standards exist” shall be omitted.

(27) For Rule 154, the following shall be substituted –

Rule 154 - Purchase of goods without quotation. Purchase of goods upto the value of Rs. 25,000/- (Rupees twenty five thousand) only on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in such format and such condition(s) as mentioned in Delegation of Financial Powers Rules.

(28) For Rule 155, the following shall be substituted –

Rule 155 - Purchase of goods by Purchase Committee. Purchase of goods costing above Rs. 25,000/- (Rupees twenty five thousand) and upto Rs. 1.00 lakh (Rupees one lakh) only on each occasion may be made on the recommendations of a duly constituted appropriate Purchase Committee as per provisions enlisted in Delegation of Financial Power Rules. The committee will survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier. Before recommending placement of the purchase order, the members of the committee will jointly record a certificate as under:-

“Certified that we, members of the purchase committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and quality, priced at the prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question, and it is not debarred by Department of Commerce, Government of India or any State Government Department concerned.”

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(29) For Rule 196, the following shall be substituted –

Rule 196: Public competition for Design of symbols/logos. Design competition should be conducted in a transparent, fair and objective manner. Wide publicity should be given to the competition so as to ensure that the information is accessible to all possible participants in the competition. This should include publication on the website of Ministry/ Department concerned, as also the Central Public Procurement Portal, if deem fit. If the selection has been by a jury of experts nominated for the purpose, the composition of the jury may also be notified.

(30) For Rule 221, the words “Finance Division” shall be substituted by “Finance Department”.

(31) For Rule 224(2), Note 2 shall be substituted as follows -

Note 2: The powers of various authorities, the conditions under which such powers should be exercised and the general procedure prescribed with regard to various classes of contracts and assurances of property shall be as laid down in Delegation of Financial Powers Rules.

(32) For Rule 229(ii), the words “However, Regional Centres/Offices/Sub-Stations of any autonomous body can be created with prior approval of the administrative ministry in consultation with Ministry of Finance” shall be omitted.

(33) For Rule 229 (viii), the words “or Managing Director, as the case may be,” shall be inserted after the word “Chief Executive Officer”.

(34) For Rule 230(3), the words “Central Financial Assistance” shall be substituted by “State Grants”.

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- (35) For Rule 230(5), the following shall be substituted –
Rule 230(5) State Autonomous Organisations which receive Grants should account for capital and revenue expenditure separately. The Government of India, Ministry of Finance has formulated standard formats for presentation of final accounts, for its Autonomous Organisations. All Grant sanctioning authorities should enforce the condition of maintaining and presenting their annual accounts in the standard formats on all State Autonomous Organisations.
- (36) Rule 232 shall be omitted.
- (37) Rule 233 shall be omitted.
- (38) For Rule 252(1), the following shall be substituted –
Rule 252 (1) Procedure to be followed for recovery of loans and interest thereon and Grant of moratorium. The instructions issued by the Ministry of Finance, Government of India and Finance Department, Government of Tripura, as the case may be, from time to time prescribing the interest rates and other terms and conditions of loans to State, Local Bodies, Statutory Corporations, financial, industrial and commercial undertakings in the Public Sector shall be strictly followed.
- (39) Rule 258(1), the words “or Union Territory” shall be omitted.
- (40) For Rule 262, the words “State or Union Territory Government, foreign Government, Railway or Department of Posts funds, Central/ State Public Sector and other Government Institutions etc.,” shall be substituted by “State Government, foreign Government, Sate Public Sector and other Government Institutions etc.”
- (41) For Rule 264(4), the words “Office of the Controller of Aid Accounts and Audit (CAAA) in the” shall be omitted.

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(III). Wherever there is a contradiction of these Rules with the Delegation of Financial Powers Rules issued by the State Government, the provisions of Delegation of Financial Powers Rules read with its amendments, shall supersede.



(M. Nagaraju, IAS)
Principal Secretary to the
Government of Tripura

To

All Secretary In-charge of Departments/ Heads of Departments,

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Copy to:-

1. The Secretary to the Governor of Tripura, Agartala.
2. The Principal Secretary to the Chief Minister, Tripura.
3. PS/ PA to all Ministers, Tripura.
4. Joint Secretary/ PS/PA to the Chief Secretary, Tripura.
5. The Secretary, Tripura Legislative Assembly, Agartala.
6. The Registrar General, High Court of Tripura, Agartala.
7. The Accountant General (A&E)/ (Audit), Tripura.
8. The Director, GA(Printing & Stationery) Department for publication in the next Tripura Gazette.
9. The Additional Secretary, GA(C & C) Department, Agartala for information in reference to Memo No. 8(31)-GA(CAB)/2017 dated 23.08.2017.
10. All Treasury / Sub-Treasury Officers, Tripura.
11. The Web Administrator, Finance Department to upload the same in Finance Department's website.