

**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI**  
**FINANCE (POLICY) DEPARTMENT**  
**4<sup>TH</sup> LEVEL, 'A WING' DELHI SECRETARIAT**  
**I.P. ESTATE, NEW DELHI 110002**  
**CD No:- 12678347**

No. F. 20/26/2021/Finance (Policy)/1739-1747 Dated: 05/09/2023

**ENDORSEMENT**

The copy of the Compilation of Amendments in GFR-2017 upto 31.07.2023, issued by the Ministry of Finance, Deptt. of Expenditure, Government of India, New Delhi which may be downloaded through URL mentioned below, is forwarded herewith for its effective adoption/implementation & necessary action to the following: -

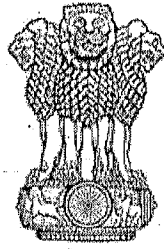
1. All Heads of Department, Govt. of NCT of Delhi.
2. All Pay & Accounts Officers through Principal Accounts Office, Vikas Bhawan, Govt. of NCT of Delhi.
3. All Heads of Autonomous Bodies, Govt of NCT of Delhi.
4. The Commissioner, Municipal Corporation of Delhi, Civic Centre, Minto Road, New Delhi.
5. Chairperson, NDMC, Palika Kendra, New Delhi.
6. Chief Executive Officer, Delhi Cantonment Board, Delhi.
7. CEO, Delhi Urban Shelter Improvement Board, I.P. Estate, New Delhi.
8. Sy. Analyst with the request to upload the same on Website of Finance Department and all the Departments are requested to download the same from Website of Finance Department (No hardcopy of enclosures will be dispatched to any Organisation/Deptt.)
9. Guard File.

*M. V. M.*  
05/09/2023  
(Manoj Kumar V.M.)  
Joint Secretary (Finance/Policy)

**List of URL details forwarded**

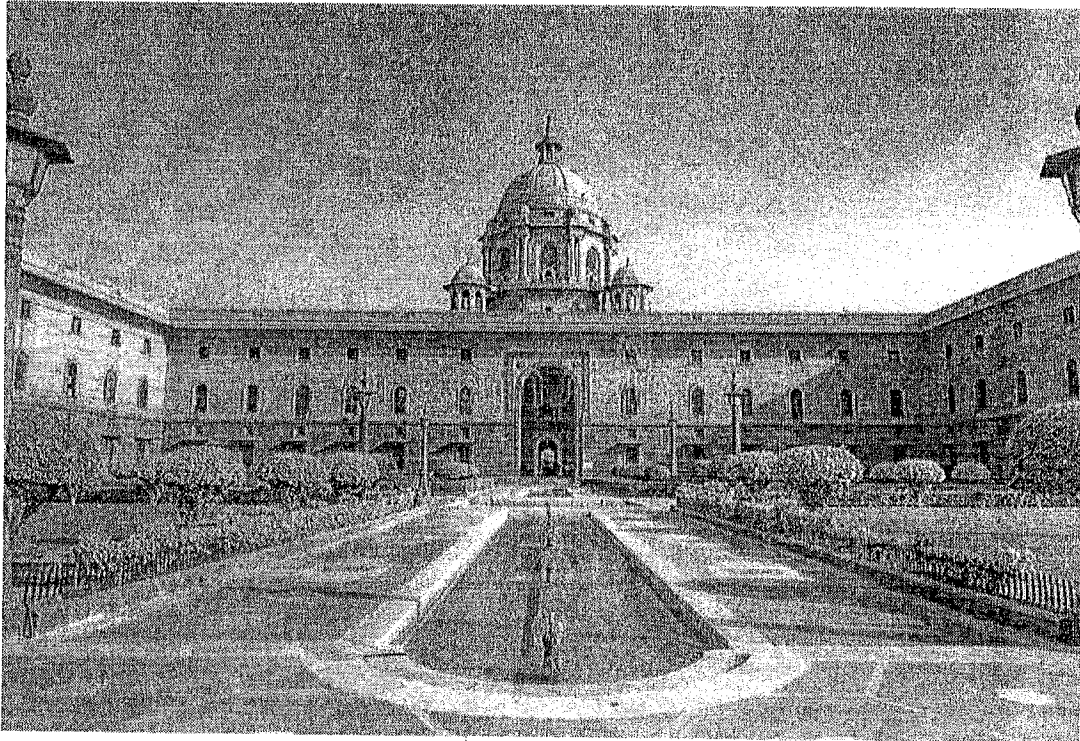
<b>S.No</b>	<b>Name of the Ministry/ Deptt.</b>	<b>URL details</b>	<b>Subject</b>
1	Department of Expenditure, Ministry of Finance Govt. of India	<a href="https://doe.gov.in/sites/default/files/Compilation%20of%20amendments%20in%20GFRs%2C%202017%20upto%2031.07.2023_1.pdf">https://doe.gov.in/sites/default/files/Compilation%20of%20amendments%20in%20GFRs%2C%202017%20upto%2031.07.2023_1.pdf</a>	Compilation of Amendments in GFR-2017 up to 31.7.2023

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सत्यमेव जयते  
Government Of India

# GENERAL FINANCIAL RULES 2017



Updated up to 31.07.2023

## Ch.-1 - INTRODUCTION

- Rule 1** **Short Title and Commencement:** These rules may be called General Financial Rules, 2017 and they shall come into force at once and shall be applicable to all Central Government Ministries/Departments, attached and subordinate bodies. The provisions contained in GFRs are deemed to be applicable to Autonomous Bodies except to the extent the bye-laws of an Autonomous Body provides for separate Financial Rules which have been approved by the Government.
- Rule 2** **Definition:** In these rules, unless the context otherwise requires-
- (i) **"Accounts Officer"** means the Head of an Office of Accounts or the Head of a Pay and Accounts Office set up under the scheme of departmentalization of accounts;
- (ii) **"Administrator"** means Administrator of a Union Territory, by whatever name designated;
- (iii) **"Appropriation"** means the assignment, to meet specified expenditure, of funds included in a primary unit of appropriation;
- (iv) **"Audit Officer"** means the Head of an Office of Audit;
- (v) **"Competent Authority"** means, in respect of the power to be exercised under any of these Rules, the President or such other authority to which the power is delegated by or under these Rules, Delegation of Financial Power Rules or any other general or special orders issued by the Government of India;
- (vi) **"Comptroller and Auditor General"** means the Comptroller and Auditor General of India;
- (vii) **"Consolidated Fund"** means the Consolidated Fund of India referred to in Article 266 (1) of the Constitution;
- (viii) **"Constitution"** means the Constitution of India;
- (ix) **"Contingency Fund"** means the Contingency Fund of India established under the Contingency Fund of India Act, 1950, in terms of Article 267 (1) of the Constitution;
- (x) **"Controlling Officer"** means an officer entrusted by a Department of the Central Government with the responsibility of controlling the incurring of expenditure and/or the collection of revenue. The term shall include a Head of Department and also an Administrator;
- (xi) **"Department of the Government of India"** means any of the Ministries, Departments, Secretariats and Offices as notified from time to time and listed in the First Schedule to the Government of India (Allocation of Business Rules);
- (xii) **"Drawing and Disbursing Officer"** means a Head of Office and also any other Gazetted Officer so designated by a Department of the Central Government, a Head of Department or an Administrator, to draw bills and make payments on behalf of the Central Government. The term shall also include a Head of Department or an Administrator where he himself discharges such function;
- (xiii) **"Ministry of Finance"** means the Ministry of Finance of the Central Government;
- (xiv) **"Financial Year"** means the year beginning on the 1st of April and ending on the 31st of March following;
- (xv) **"Government"** means the Central Government;
- (xvi) **"Government Account"** means the account relating to the Consolidated Fund, the Contingency Fund and the Public Account; as defined in these rules;
- (xvii) **"Head of the Department"** means an authority or person (not below the rank of a Deputy Secretary to the Government of India), declared by the concerned Department in the Government of India as a Head of Department in relation to an identifiable establishment or establishments to exercise the delegated financial powers under these Rules;
- (xviii) **"Head of Office"** means (a) a Gazetted Officer declared as such in the Delegation of Financial Powers Rules and (b) any other authority declared as such under any general or special orders of the competent authority;
- (xix) **"Local Body"** means an authority legally entitled or specially empowered by Government to

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**FORM GFR 26**

[ See Rule 277(v). ]

**FURNISHING OF DATA REGARDING GUARANTEES TO  
MINISTRY OF FINANCE**

Name of the Ministry/Department :

Name of Public Sector Undertaking / entity :

Year	Turnover	Profit After tax	Sundry Debtors	Current Ratio	If audited by CAG, profit after tax, taking into account the comments of CAG	In case of targets set by BIFR the same for Turnover and Profit.
X-2						
X-1						
X*						

Where 'X' is the immediate preceding financial year.

2. In case of proposal seeking extension of guarantee it may specifically be indicated whether the guarantee fee for the preceding financial year has been paid or not. The amount paid and date of payment should be indicated. In case of default in payment it may be indicated whether default fee in terms of Rule 279 (3) has been levied.