



PACHHUNGA UNIVERSITY COLLEGE

(A Constituent College of Mizoram University)

NAAC Accredited A+&2022 NIRF Ranking 35th

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No.72/1/2025/PUC(Estt)/၇၇၃

Aizawl, the 4th August, 2025

NOTIFICATION

As per the direction of Internal Audit Team, MZU, who conducted Internal Audit during 9th – 13th June, 2025, and for smooth functioning of our college, it is hereby reiterated that the following points mentioned below be strictly adhered to while dealing with External Research Projects.

1. *The Principal Investigators should submit a copy of all documentations such as guidelines, sanction orders, important correspondences issued by the funding agency to the Administrative Office for record.*
2. *Regarding procurement of goods, Rule 154 and 155 of GFR-2017 should be followed (Copy enclosed):*
 - a) ***Principal Investigators can purchase goods of any item costing upto Rs.50,000/- on each occasion without inviting Quotation or bids (For Scientific equipment, Pls can purchase equipment costing upto Rs.1,00,000/- on each occasion without inviting quotation or bids).***
 - b) ***Departmental Purchase Committee shall consider and recommend procurement of goods costing above Rs.50,000/- and upto Rs.5,00,000/- on each occasion (For scientific equipment, Departmental Purchase Committee shall consider and recommend procurement of goods costing above Rs.1,00,000/- and upto Rs.10,00,000/- on each occasion). The Departmental Purchase Committee shall jointly record a certificate as appended in in Annexure-I.***
3. *All process related to Expenditure sanctions and procurement of Assets, consumables etc including recommendation of the Departmental Purchase Committee should be routed through the Administrative Office.*
4. *The Pls should ensure that project expenditures conform to the approved budget heads/ or permissible re-appropriation of budget allocation by the project guidelines/sanction orders issued by the sponsoring agency.*
5. *Pls should ensure maintaining of Fixed Asset Register as per GFR Form-22 and Consumables as per GFR Form-23 as prescribed by GFR 2017 Rule 211 (Copies enclosed).*

6. **While processing Utilization Certificate and Statement of Expenditure, 3 (three) copies of each should be submitted to the dealing clerk at Administrative Office (One copy for Admin Office, One copy for PI and one copy for submission to the funding Agency).**
7. *At the end of the project, ownership of the assets created from Project fund, if not specifically defined by the funding agency, shall be college's (PUC) asset.*
8. *In the absence of specific procedures prescribed by the funding agency for administering the research project, the PIs and the host institute shall adhere, as far as applicable, to the procedures stipulated in GFR-2017 as well as MZU Ordinance and Regulations, as amended from time to time.*
9. *E-payment system will be implemented at our college in the near future. Once operational, it will facilitate the direct transfer of payments to beneficiaries' bank accounts. To ensure a smooth transition, bank account details should be collected at the time of procurement of goods.*

Sd/-
(Prof H. LALTHANZARA)
Principal
Pachhunga University College

Copy to:

1. PS to Principal, for information for information and necessary action.
2. Vice Principal, for information.
3. All Heads of Department, for information and necessary action with a request to inform the PIs of their respective departments.
4. All Administrative Officers, for information and necessary action.
5. File


Principal
Pachhunga University College

PACHHUNGA UNIVERSITY COLLEGE

NAME OF DEPARTMENT

DECLARATION OF DEPARTMENTAL PURCHASE COMMITTEE

Certified that we, members of the (Name of Department) Purchase Committee, Pachhunga University College 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 Expenditure or Ministry/Department Concerned.

(Member-1)

(Chairman)

(Member-2)

(Member-3)

determines that the bidder has breached the code of integrity. The Ministry/Department will maintain such list which will also be displayed on their website.

- (iv) The bidder shall not be debarred unless such bidder has been given a reasonable opportunity to represent against such debarment

Rule 152 Enlistment of Indian Agents:

[Ministries / Departments if they so require, may enlist Indian agents, who desire to quote directly on behalf of their foreign principals.]¹⁹

Rule 153 Reserved Items and other Purchase/ Price Preference Policy.

- (i) [The Central Government, through administrative instructions, has reserved all items of hand spun and hand-woven textiles (khadi goods) for exclusive purchase from Khadi Village Industries commission (KVIC). Of all items of textiles required by Central Government departments, it shall be mandatory to make procurement of at least 20% from amongst items of handloom origin, for exclusive purchase from KVIC and/ or Handloom Clusters such as Co-Operative Societies, Self Help Group (SHG) Federations, Joint Liability Group (JLG), Producer Companies (PC), Corporations etc. including Weavers having Pehchan Cards.]²⁰
- (ii) Ministry of Micro, Small and

Medium Enterprises (MSME) have notified procurement policy under section 11 of the Micro, Small and Medium Enterprises Development Ad, 2006.

- (iii) The Central Government may, by notification, provide for mandatory procurement of any goods or services from any category of bidders, or provide for preference to bidders on the grounds of promotion of locally manufactured goods or locally provided services.

Rule 154 Purchase of goods without quotation

Purchase of goods upto the value of [Rs. 50,000 (Rupees fifty thousand) only]²¹ 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 the following format.

"I, am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."

Rule 155 Purchase of goods by Purchase Committee.

[In case a certain item is not available on the GeM portal,]²² Purchase of goods costing above [Rs.50,000 (Rupees Fifty thousand only) and upto Rs.5,00,000/- (Rupees Five lakh only)]²³ on each occasion may be made on the recommendations of a duly constituted Local Purchase Committee consisting of three

¹⁹ Amended vide DoE OM No. F.26/2/2016-PPD dated 25.07.2017.

²⁰ Amended vide DoE OM No. F.10/2/2019-PPD(Pt.) dated 17.02.2020.

²¹ Replace with purchase of goods upto the value of Rs. 1,00,000/- (Rupees one lakh) only on each occasion in case of Scientific Ministries/ Departments/ Organization of Government of India which are Department of Science and Technology, Department of Bio-technology, Department of Scientific & Industrial Research, Department of Atomic Energy, Department of Space, Ministry of Earth Sciences, Defence Research and Development Organisation, Indian Council of Agricultural Research (ICAR), including its affiliated institutions and Universities, Department of Health Research (DHR), including Indian Council of Medical Research, Educational and Research Institutes conducting post-graduate/ doctoral level courses or research, under any Ministry/ Department, notified vide Department of Expenditure OM No. F.20/42/2021-PPD dated 20.05.2024. Note: These powers can be used for procurement of any item. Further, these powers are to be used only when the required goods are not available on Government e-Marketplace (GeM) as stipulated in this Department OM No.

6/1/2018-PPD dated 19.01.2018.

²² Inserted vide DoE OM No. F.1.26/2018-PPD dated 02.04.2019.

²³ Replace with purchase of goods costing above Rs. 1,00,000/- (Rupees one lakh) and upto Rs. 10,00,000/- (Rupees ten lakh) in case of Scientific Ministries/ Departments/ Organization of Government of India which are Department of Science and Technology, Department of Bio-technology, Department of Scientific & Industrial Research, Department of Atomic Energy, Department of Space, Ministry of Earth Sciences, Defence Research and Development Organisation, Indian Council of Agricultural Research (ICAR), including its affiliated institutions and Universities, Department of Health Research (DHR), including Indian Council of Medical Research, Educational and Research Institutes conducting post-graduate/ doctoral level courses or research, under any Ministry/ Department, notified vide Department of Expenditure OM No. F.20/42/2021-PPD dated 20.05.2024. Note: These powers are to be used only when the required goods are not available on Government e-Marketplace (GeM) as stipulated in this Department OM No. 6/1/2018-PPD dated 19.01.2018.

arrangements for maintaining required temperature, dust free environment etc.

Rule 211 Lists and Accounts.

- (i) The Officer-in-charge of stores shall maintain suitable item-wise lists and accounts and prepare accurate returns in respect of the goods and materials in his charge making it possible at any point of time to check the actual balances with the book balances. The form of the stock accounts mentioned above shall be determined with reference to the nature of the goods and materials, the frequency of the transactions and the special requirements of the concerned Ministries/Departments.
- (ii) Separate accounts shall be kept for
 - (a) Fixed Assets such as plant, machinery, equipment, furniture, fixtures etc. in the Form GFR-22.
 - (b) Consumables such as office stationery, chemicals, maintenance spare parts etc. in the Form GFR-23.
 - (c) Library books in the Form GFR 18
 - (d) Assets of historical/artistic value held by museum/government departments in the Form GFR-24.

Note: These forms can be supplemented with additional details by Ministries/Departments as required.

Rule 212 Hiring out of Fixed Assets. When a fixed asset is hired to local bodies, contractors or others, proper record should be kept of the assets and the hire and other charges as determined under rules prescribed by the competent authority, should be recovered regularly. Calculation of the charges to be recovered from the local bodies, contractors and others as above should be based on the historical cost.

Rule 213 (1) Physical verification of Fixed

Assets.

The inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account.

Rule 213 (2) Verification of Consumables:

A physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority.

Rule 213 (3) Procedure for verification:

- (i) Verification shall always be made in the presence of the officer, responsible for the custody of the inventory being verified.
- (ii) A certificate of verification along with the findings shall be recorded in the stock register.
- (iii) Discrepancies, including shortages, damages and unserviceable goods, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with provision given in Rule 33 to 38.

Rule 214 Buffer Stock. Depending on the frequency of requirement and quantity thereof as well as the pattern of supply of a consumable material, optimum buffer stock should be determined by the competent authority.

Note: As the inventory carrying cost is an expenditure that does not add value to the material being stocked, a material remaining in stock for over a year shall generally be considered surplus, unless adequate reasons to treat it otherwise exist. The items so declared surplus may be dealt as per the procedure laid down under Rule 217.

Rule 215 Physical verification of Library books.

- (i) Complete physical verification of books should be done every year in case of libraries having not more than twenty thousand

REGISTER OF FIXED ASSETS

[illegible]

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FORM GFR 23

[See Rule211 (ii) (b)]

**STOCK REGISTER OF CONSUMABLES SUCH AS STATIONERY,
CHEMICALS, SPARE PARTS ETC.**

Name of Article.....

Unit of Accounts

[illegible]

NOTE : User's indent in original shall be treated as issue voucher. Issue voucher number shall be in consecutive order, financial year wise and it should be noted on each indent.