



CIRCULAR

Guidelines on Advances for Contingent and Miscellaneous Purposes

Advances for contingent and miscellaneous purposes is sanctioned to the employees of this Institute under the approval of the Director for meeting expenses of contingent nature in the course of execution of various activities/events/programmes of the Institute. In this context, it is requested that the following points may please be taken care with regards to expenditure from Advances: -

- 1) It is expected from all the concerned to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money.
- 2) **Rule 323(1) of the GFR states** Advances for purchase of goods and services may be drawn only in cases where the Imprest advance is not sufficient to meet the expected expenditure and the purchase or other purpose cannot be managed under the normal procedures, envisaging post procurement payment system.
- 3) Procurement of items of capital nature viz. Heater, Printer. Refrigerator, UPS. Furniture etc., (Assets and Limited Time Assets) or paying any allowance / honorarium is generally not permissible through such advances. Purchase of capital items if necessary is to be made only after specific approval of the competent authority.
- 4) It is be ensured that the total expenditure should invariably be restricted within the Advance sanctioned for the purpose. If in any case the advance holder anticipates greater expenditure than the sanctioned advance, approval is to be sought from the sanctioning authority for incurring of excess expenditure over and above the advance amount.
- 5) All expenses made from advance should be supported by printed Tax Invoice. Invoice/Bills are not admissible against expenditure from advances unless it contains on face of it a statement "Amount Paid by me to vendor" and signed by the advance holder.
- 6) The vendor payments against advance Invoices are to be made immediately on purchase of goods/services.
- 7) The payments shall be made through banking channels as far as possible and cash payments should be avoided. Further as per the Income Tax Act cash payments of more than Rs 10,000/- are disallowed.
- 8) Stock entry for consumables/capital items purchased out of advance funds should be made in the Central stock register.
- 9) **Rule 323 (2) of the GFR states** the adjustment bill, along with balance if any, shall be submitted by the government servant within fifteen days of the drawal of advance, failing which the advance or balance shall be recovered from his next salary(ies).



राष्ट्रीय प्रौद्योगिकी संस्थान सिक्किम

NATIONAL INSTITUTE OF TECHNOLOGY SIKKIM

(An Institute of National Importance, Ministry Of Education, Govt. of India)

- 10) The settlement of advances is to be submitted to the Accounts Section in the format attached consisting of item-wise expenditure duly signed by the advance holder and forwarded by the Head of the Department / Next higher authority as the case may be.

All concerned are hereby requested to scrupulously follow the above-mentioned guidelines and financial propriety in the best financial interest of this Institute.

This has been issued with the approval of the Director:

Sd/-
Registrar

Enclosed: As Above

Copy to:

- 1) All Faculty/Staff.
- 2) Deans/HODs and Section In charge for circulation amongst employees.
- 3) Director office for kind information.



FORM FOR SETTLEMENT OF ADVANCE EXPENDITURES

An advance of _____ was sanctioned to the undersigned on _____ for -
_____ vide file no _____ . Total
expenditure from the side said advance was Rs. _____. The Balance amount
of _____ may be refunded/ may be reimbursed on settlement of sanctioned
advance.

Sl. no.	Particulars	Name of Firm	Bill no. & Date	Cost (in `)	Fixed /Consumable item(Specify)
01.					
02.					
03.					
04.					
05.					
06.					
07.					
08.					
09.					
Encl: ___no. of memos			Total: (Rupees _____ only)		

It is certified that the Dep't. /Branch was in urgent need of the items purchased and those were not available in the Central Stores at that time. All the Items purchased against the enclosed Memos have been received in full and entered in the stock register where necessary and all the calculations of the memos are correct and total expenditure made and the bills have been certified.

Signature of the Claimant

Signature of the Head/In-Charge

Name: _____

Name:

Date:

Designation: _____

Date:

For Accounts Section's Use Only

Passed for Settlement of advance of ` _____ sanctioned to _____

Passed for refund/reimbursement ` _____

Dealing Assistant

Sr. Superintendent

AR

Registrar

(Finance & Accounts)

(Finance & Accounts)