

NATIONAL INSTITUTE OF TECHNOLOGY: SILCHAR
SILCHAR (ASSAM) 788010

No. NITS/ADV/2022-23/02

Date: 01.09.2023

CIRCULAR

As per rule 323 (1) of General Financial Rules (GFR), 2017 'the Head of the Office may sanction advances to a Government Servant for purchase of goods or services or any other special purpose needed for the management of the office, subject to the following conditions:-

- (i) The amount of expenditure being higher than the Permanent Advance available, cannot be met out of it.
- (ii) The purchase or other purpose cannot be managed under the normal procedures, envisaging post procurement payment system.
- (iii) The amount of advance should not be more than the power delegated to the Head of the Office for the purpose.
- (iv) The Head of the Office shall be responsible for timely recovery or adjustment of the advance.

As per Rule 323 (2) of GFR, 2017 '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).

It has been observed from records as well as various audit observations that in some cases advances/s drawn remain unadjusted/unsettled for several months (in a few case for years together) due to non-submission of adjustment accounts in time or improper submission of adjustment accounts etc.

In view of the above, it is notified for information of all concerned that adjustment accounts against all advances are required to be submitted alongwith all supporting documents (duly certified bills, payment proof of digital payment/transactions, stock entry certificate, wherever required etc) within 15 (fifteen) days from the date of drawal of advance, failing which appropriate action as per rule 323(2) of GFR, 2017 shall be initiated. This is a mandatory requirement and should invariably be followed by all concerned.

Further, adjustment accounts of all the outstanding advances should also be submitted immediately to avoid audit observation. Any officials of NIT Silchar having more than 3 (three) outstanding advances may not be considered for further advance.

This is issued with the approval of the Competent Authority.


Registrar

Copy for information and necessary action to:

- 1) PA to Director for his kind information of the Director.
- 2) All Deans/HoDs/ Officers/Section In charge/FICs/Chairman (Library and Health Center).
- 3) FIC (Website) with a request to upload the same on the Institute Website.