



INSTITUTE OF ADVANCED STUDY IN SCIENCE AND TECHNOLOGY
(AN AUTONOMOUS INSTITUTE UNDER DST, GOVT. OF INDIA)

PASCHIM BORAGAON, GARCHUK, GUWAHATI- 35

CIRCULAR

Detail procedure for dealing with Projects/Works/Equipment/Machine/ Inventory Management/Procurement of goods and adjustment of advances is prepared based on the guidelines and office procedures followed in central govt. offices. These are important for smooth running of the official works and minimising the audit objections. All concerned officers are requested to follow these guidelines.

Memo No. IASST/121 /17-18/ 14899 - 14910
Copy to:

1. PS to the Director, IASST.
2. The FAO, IASST.
3. All the Academic Staff of the IASST.
4. Dr. Dharmeswar Das, Chief Consultant, IASST.
5. The Project Engineer, IASST.
6. The Assistant Engineer, IASST.
7. Mr. Nabajyoti Choudhury, Project Manager, IASST.
8. Dr. T.D. Goswami, Asst. Librarian, IASST.
9. The S.O.(Admin.), IASST.
10. The S.O.(acct.), IASST.
11. Mr. Jayanta Borthakur, IASST.
12. Concerned File.


(D. Goswami)

Registrar

Date: 23/01/2018


D. Goswami

PROJECTS

1. While allowing a project to be undertaken by any Scientist or concerned person, it should be kept in mind to submit a copy of the completion report to administration immediately after completion of project so that the same can be made available in the concerned file of the project. Final utilisation certificate will be issued only after receiving of Project Completion Report (Technical).
2. Any excess expenditure over the allotted fund should be taken up with the sponsoring or funding agency with the request to release the balance amount due immediately after getting the clear picture of fund received and fund expended. P.I. should take care of unspent balance position of the project before submission of any indent. Project Management Cell (PMC) of the Institute will be responsible for providing financial data relating to projects.
3. Every project file should be maintained in two parts. One part will contain copy of project proposal, fund sanction letter, time extension letter (if any), any other communications received from the funding agency, utilisation certificates and project completion report (Technical).
4. A consolidated list of all extramural projects with the following information has to be prepared by PMC and keep it ready for verification at any point of time :
 - (i) Name of the project
 - (ii) Name of P.I.
 - (iii) Name of the funding agency
 - (iv) Type of project (whether individual or twining)
 - (v) If it is twining project then name of the collaborating institutes with respective P.I. details.
 - (vi) Budget details of the project.
 - (vii) Date of commencement and completion.
 - (viii) Details of manpower engaged in the project
 - (ix) If the project period is overrun reason for such overrun.
 - (x) If the project cost overrun reason for such overrun.

Works

1. While issuing work order of a work to the contractor, it should be clearly specified that the contractor should adhere to the terms & condition of the tender agreement and complete the work at tendered value within scheduled time. Any major deviation or major additional items, if required to be undertaken in addition to original work due to un-foreseen reason, should be brought to the notice of the competent authority before taking up the additional work so that the competent authority can reassess the work and take a decision for the interest of the institute before approval of the additional work.

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2. The work should be completed within the specified time. Extension of time may be allowed based on genuine grounds. Otherwise, extension of time may be allowed after imposing penalty for delay in completion of work.
3. After completion of the work, a joint completion report by the contractor and the official/Engineer entrusted for the job by the administration should be prepared and be kept on record for transparency of the work.
4. Status of the site handing over by the institute to the contractor before taking up the work and by the contractor to the institute immediately after completion of the work should be recorded.
5. Two separate register for recording tender fee, EMD and Security Deposit should be maintained. These register should be maintained financial year wise and at the end of each financial year a statement showing details of tender fee received, EMD and Security Deposit should be prepared, copy of which should be submitted to Accounts Section at year end.

Final payment: Final payment of work shall be made only on the personal certificate of the officer-in-charge of execution of the work in the format given below:

"I-----, Executive Officer of (Name of the work), am personally satisfied that the work has been executed as per the specifications laid down in the Contract Agreement and the workmanship is up to the standards followed in the Industry."

Equipment/Machines

1. Any equipment procured for projects or for any other purposes should be utilised properly so that no equipment remains non-functional for months together due to machinery/technical problems or any other reason. Immediately after coming to the notice of the concerned scientist or Research Scholar about such defects/problem of the equipment/machine, they should immediately contact the OEM or their authorised dealer who supplied the machine/equipment for remedial measure with due information to the competent authority in writing regarding the defect. Non-functioning of equipment/machines just after purchase due to lack of initiation for repair is a serious concern for the institute.

Inventory management

As per Rule 190 (2) of GFR, separate accounts shall be kept for:

- i) **Fixed Asset Register**-Fixed assets such as plant, machinery, equipment, furniture etc. in Form-4.
- ii) **Consumable register**- Consumables such as stationery, chemicals, maintenance spare parts etc. in Form-41.
- iii) **Library books register**-Library books in Form-35.

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As per Rule 192 (1 & 2) and Rule 194 of GFR, physical verification of Fixed Assets, Consumables and Library books should be done at least once in a year

Disposal of goods (Rule-196)

- i) A committee constituted by the competent authority can declare item/items as surplus, obsolete or un-serviceable.
- ii) The book value, guiding price and reserved price, which will be required while disposing the surplus goods, should be worked out.
- iii) In case an item becomes unserviceable due to negligence, fraud or mischief on the part of the government servant, responsibility for the same should be fixed.

Mode of disposal (Rule-197)

Surplus or obsolete or unserviceable goods of assessed residual value above Rupees two lakh should be disposed of by:

- (a) Obtaining bids through advertised tender or
- (b) Public auction.

Procurement of goods

Rule 137: Fundamental principles of public buying---Every authority delegated with the financial powers of procuring goods in public interest shall have the responsibility and accountability to bring efficiency, economy and transparency in the matters relating to public procurement.

Rule-151: In case of procurement of goods of estimated value up to Rupees twenty five lakhs, Copies of bidding documents should be sent directly to firms. The number of supplier firms in Limited Tender Enquiry should be more than three.

Maintenance of Purchase Register :

Every purchase order should be recorded in a register. Register entry should be made after signing of the order by the Authorised Signatory. The following format may be used for maintenance of Purchase Register :

Sl. No.	Order date	Name of the Supplier	Name of the Item	Purchase Order No.	Value	Details of Tax	Total	Payment Details		
								Bill No. & Date	Bill Value	Payment Details

A quarterly statement should be prepared from the above register stating the purchase order placed during the period and payment for which remains due at the end of the

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quarter which should be submitted to Finance and Accounts Section so as to calculate outstanding liability as on date.

Advances and its Adjustment

For availing LTC and official tour, Advances are given to the employees which need to be adjusted from final bill submitted by the concerned official as follows:

- A. **LTC advance:** Time limit for submission of the claims in respect of LTC bill is as under—
- i) Adjustment bill will have to be submitted within **one month** after completion of journey, in case advance drawn.
 - ii) Final bill will have to be submitted within **three month** after completion of journey, in case advance not drawn.

As per LTC rule, if the claim is not submitted within the prescribed time, the advance if drawn will be recovered along with penal interest at 2% over General provident fund (GPF) interest rate, from the date of drawal of the advance and it will be recovered in one lump sum.

TA advance on official tour: Time limit for submission of the claims in respect of TA bill is as under—

- i) Adjustment bill will have to be submitted within 15 days after completion of journey by the official drawing TA advance
- ii) Final bill will have to be submitted within one year after completion of journey by the official, in case TA advance not drawn.

Advances for contingent and miscellaneous purpose {Rule-292 (1)}:--The Head of the Office may sanction advances to a Government servant for purchase of goods or services or any other purpose needed for the management of the office.

The adjustment bill, along with balance if any, shall be submitted by the Government servant within fifteen days (15 days) of the drawal of advance, falling which the advance or balance shall be recovered from his next salary (ies). [Rule 192 (2)]

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Cash Management

Cashier should prepare the following statement :

1. A monthly statement showing monthly cash collection and its disbursement with the following details :
 - (i) Name of the depositor
 - (ii) Date of deposit
 - (iii) Purpose of deposit
 - (iv) Amount deposited
 - (v) Mode of payment (Cheque/Cash)
 - (vi) Money receipt no.
 - (vii) Date of deposit of collected amount in bank
 - (viii) Name of the bank and branch where the deposit was made
 - (ix) The reason for delay in deposit, if any.

2. A monthly statement showing monthly cheque drawn and disbursement with following details :
 - (i) Name of the party in favour of whom cheque was drawn
 - (ii) Cheque No.
 - (iii) Date of drawal of cheque
 - (iv) Amount
 - (v) Date of transfer of amount through NEFT/RTGS alongwith UTR No.
 - (vi) Date of submission of cheque for despatch (in case of cheque send through post)
 - (vii) Details of undisbursed cheque on month end and reason thereof.

Above two statements of the previous month(s) should be submitted within 5th day of the succeeding month(s) to the Finance and Accounts Officer for verification.

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