



GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY
Dwarka, New Delhi-110078
(Finance & Accounts Department)

File No: IPU/COF/2022-23/965

Dated: 10/03/23

CIRCULAR

Subject: Grant of Contingent advances to staff reg.

Advances for Contingent and Miscellaneous purpose, 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 GFR 323 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 postprocurement payment system.
- (iii) The adjustment bill, along with balance if any, shall be submitted by the government servant within fifteen days of the drawl of advance.

It has been noticed by the F&A Department in many occasions that the officers are drawing advances for the various events and meetings and making direct payment to the vendor/experts without deducting statutory compliances, which may invite penalty on late deposit of TDS or TDS on GST as well as delay in settlement of bills.

Moreover, it has also been noticed that proper tax invoice/bills are not providing by the department while settling their bills. It is mandatory to all departments/schools to provide proper tax invoice/bill as per provision of GFR while seeking approval of the Competent Authority for settling their bills.

Therefore, all faculty and officers of the University are hereby advised not to draw such contingent advances for making payment to vendor/experts and encourage digital payment system through University Accounts Branch so that appropriate tax liability could be deducted in time and deposit in the Govt. A/c as per taxation policy of the GOI and also ensure that pending advances should be settled within 15 days from the date of completion of the activity.

This is issues with the approval of the Competent Authority.


10-3-23
(PK Gupta)
Assistant Finance Officer

Copy to:-

- (1) All Deans/Directors/Branch Heads.
- (2) Head, UITS with the request to upload this circular on the University website.
- (3) AR to the Hon'ble Vice Chancellor for kind information.
- (4) AR to the Registrar for kind information.
- (5) Guard File.