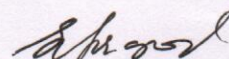


## Draft "Check of Contingent Advances to Department Officers" for discussion

This is placed in common domain for discussion and comment. Please provide your input in writing within a week (29/07/2020). This will be incorporated in Audit Manual of the University.

1. Contingent advances by their very nature should be rare and resorted to in the most exceptional circumstances like following:-
  - (i) The amount of expenditure being higher than the Permanent Advance Imprest available cannot be met out of its,
  - (ii) The purchase or other purpose cannot be managed under the normal procedures envisaging post-procurement payment system for the reason.....
  - (iii) The amount of advance should not be more than the power delegated to the said authority for the purpose.
  - (iv) The person who has sanctioned the advance shall be responsible for timely recovery or adjustment of the advance.
  - (v) The advance shall be given to the officials' equivalent to pay level L-9.
2. No advance should however be given to an officer from whom account for the previous advance has not been received. In case where it becomes absolutely necessary to grant a second advance to an officer due to exigencies of service, the same should be sanctioned with the specific prior approval of the Vice Chancellor of the university. The account of the advance should be rendered within 15 days of the date of drawl of the advance responsibility to adjust the advance lies with the person who has drawn the advance and with the Drawing & Disbursing Officer/the person who has sanctioned the advance. In all cases of non-settlement of contingent advances, within the prescribed time limit, recovery of the same should invariably be made along with penal interest from the pay of the concerned officer.
3. **Advance Payment to supplier**
  - (i) Ordinarily, payments for services rendered or supplies made should be release only after the services have been rendered or supplies made. However, it may become necessary to make advance payments in the following types of cases:
  - (ii) Advance payment demanded by firms holding maintenance contracts for servicing of Air-Conditioners, Computers, other costly equipment, etc.
  - (iii) Advance payment demanded by firms against fabrication contracts, turnkey contract, etc.
  - (iv) While making any advance payment as above, adequate safeguards in the form of bank guarantee, etc. should be obtained from the firm.
  - (v) Depending on the terms of delivery payment incorporated in a contract, part payment to the supplier may be released after it dispatches the goods from its premises in terms of the contract.

  
(Comptroller)

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