



## CIRCULAR /STANDING INSTRUCTIONS

**Subject: Strict compliance of rules relating to drawal, utilization and adjustment of Temporary Advances.**

It has been observed that Temporary Advances are being drawn and adjusted in violation of the provisions of IGU Calendar Vol. II (Accounts Code) and Punjab Financial Rules (PFR). In order to enforce financial discipline and accountability, the following instructions are issued for strict compliance by all concerned with immediate effect:

### 1. Sanction & Drawal

- Temporary Advances shall be drawn only for a specific and approved purpose under written orders of the competent authority, as per Rule 10.13 of IGU Calendar Vol. II.
- No advance shall be drawn without availability of funds under the relevant sanctioned budget head.
- The amount shall be restricted to the minimum essential requirement.

### 2. Entry & Monitoring

- Every advance shall be entered immediately on drawal in the Advance Register (UAC Form 10/4).
- The concerned Chairperson / Branch Officer / In-charge shall be responsible for regular monitoring and timely adjustment.

### 3. Utilization

- Advances shall be utilized strictly for the sanctioned purpose only.
- Diversion of funds is prohibited and shall be treated as a serious financial irregularity.
- Expenditure shall conform to Rule 2.10(a) of PFR, ensuring economy and necessity.

### 4. Adjustment

- All Temporary Advances shall be adjusted within one month from the date of drawal.
- Adjustment claims must be supported with complete and valid vouchers.
- Unspent shall be refunded immediately. Any delay shall attract penal interest and may invite disciplinary action, as deemed fit by the University authorities.
- Adjustment accounts shall be subject to audit by Internal Audit / Joint Director, Local Audit, as applicable.

### 5. Financial Propriety

- Withdrawal of funds shall be avoided unless required for immediate disbursement.
- Advances shall not be drawn for works or activities likely to take considerable time.



(A state University Established under Haryana Act No. 29 of 2013)  
(Recognized u/s 12-B & 2 (f) of UGC Act 1956)

**6. Responsibility & Action**

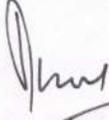
- The concerned employee who has taken an advance shall be personally responsible for any delay, non-adjustment, or irregular utilization of the advance. Further, the Chairperson/Branch Officer/In-charge shall monitor the matter and ensure that the advance is adjusted within the stipulated time frame.
- Violations shall attract recovery of advance, disciplinary action and adverse audit remarks, as per rules.

**7. General**

- No Temporary Advance shall ordinarily be carried forward to the next financial year.
- Repeated reminders from Accounts Branch shall be viewed seriously.
- Instructions related to all purchases and payments shall strictly be followed as per IGU Calendar Vol. II and Haryana Govt. rules.

These instructions shall be treated as standing orders and shall come into force with immediate effect.

*Issued with the approval of the Competent Authority.*

  
6.3.2026.  
Finance Officer

Endst. No. IGU/Accts /2026/

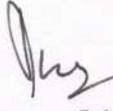
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Dated

6-3-26

A copy of the above is forwarded to the following for information and necessary action.

1. All Chairpersons of UTDs/Branch Officers/Incharges, IGU, Meerpur (Rewari).
2. All Teaching/Non-Teaching Staff, IGU, Meerpur (Rewari)
3. Director (UCC) with the request to upload the same on the university website.

  
6.3.2026  
Finance Officer