



ਪੰਜਾਬ ਕੇਂਦਰੀ ਵਿਸ਼ਵਵਿਦ्याਲਯ
Central University of Punjab

ਗਾਂਵ ਧੁਦਾ, ਜਿਲਾ ਬਠਿੰਡਾ (ਪੰਜਾਬ) / Vill: Ghudda, Dist. Bathinda (Pb.)

ਕਰਮਾਂਕ / No. CUPB/Accts/25-26/880

ਦਿਨਾਂਕ / Date 14/11/2025

CIRCULAR

Subject: Advance payment to vendors/suppliers- reg.


This is in respect of Advances being issued to Faculty and Non-teaching employees for various procurements / to conduct the events/seminars/workshops/programs and also for making advance payment to vendors/suppliers for supply of various goods and services against work orders/contracts. As per Rule 172 (1) of General Financial Rules, 2017, "Ordinarily, payments for services rendered or supplies made should be released only after the services have been rendered or supplies made..." There are certain ceilings and safeguards in cases where advance payments are necessary.

It is noted that Faculty and Staff are releasing 100% advance payments to the vendors/suppliers from the advances drawn, without making any statutory deduction of GST TDS, TDS etc., whereas, taxes etc. are deductible on certain payments.

In order to comply with statutory provisions under the Income Tax Act, 1961, and other applicable laws, **certain deductions such as TDS, GST-TDS, and other statutory liabilities are required to be made before releasing the payment.** Non-Deduction of statutory taxes, levies, cess etc. can lead to Audit Paras and penalties.

Therefore, now onwards **only 70% of the total estimated expenditure/ invoice amount/contract value/quotation/proforma invoice** shall be released as advance payment to the employees. The balance payment shall be made directly by the Finance Office of the Vendor after verification, audit and making all the statutory and other deductions. If deductions exceed than the balance amount, concerned employee shall be liable to recover the difference amount from the vendor/service provider.

This is issued with the approval of Competent Authority.


Finance Officer
14/11/25
ਪੰਜਾਬ ਕੇਂਦਰੀ ਵਿਸ਼ਵਵਿਦਿਆਲਯ, ਬਠਿੰਡਾ
Central University of Punjab, Bathinda

Copy to [Through Email]:-

1. Vice Chancellor's Office for the kind information of Hon'ble Vice Chancellor.
2. O/o Registrar, CUPB for information
3. All Faculty and Non - Teaching Employees for necessary action.