



# VALLABHBHAI PATEL CHEST INSTITUTE

UNIVERSITY OF DELHI

P.O. Box No.2101,  
DELHI-110007

No. VPCI/Accts./Advance/2023-24/

3114

March 27, 2024

## CIRCULAR

It has been noticed that the advances are granted to the officer/staff members for various administrative reasons and the said advance in few cases remain unadjusted for a long time and the balance of unspent amount is not deposited instantaneously into the institute account. To streamline timely settlement of claim without any further delay due to any official formality/interruption and procedure, the withdrawal & settlement of advance (Incl. Imprest), all concerned staff members of the Institute are advised to adhere to the following instructions, who are drawing advance/Imprest money for the official purposes:

1. The adjustment of bill, along with balance if any, shall be submitted by the government servant within [15 days] fifteen days of the drawal of advance positively, failing which necessary action as deemed fit as per rules will be taken.
2. Statement of Advance Settlement must be submitted in the prescribed format (**copy enclosed – Annexure ‘A’**).
3. All the items must be purchased from the GST Registered Vendors and GST Invoice/bill must have mentioned **prescribed details as per specimen copy of bill enclosed**. All staff members are encouraged to take digital/e-invoicing.
4. In case vendor is not registered under GST, he has to produce a certificate **as per specimen copy of certificate enclosed**.
5. **Advance holder has to certify on the face of all the bills as:**  
*“It is certify that the item/s procured for official use only, for the purpose which advance was drawn and payment made through Cash/Cheque/digital No. .... & Date..... by me”* and the copy of the Transaction statement should be attached with the claim.
6. Duplicate bill and bills without stamp/signature, without proper stock entry & without GST [In case of vendor registered under composite scheme it has to be mentioned on the face of the bill] will not be considered for settlement.
7. Thermal based printed receipt/bill must be submitted along with its Photostate/Xerox copy.
8. In case, where the Invoice/Bill amount is equal to or above **Rs. 5,000/-**, the payment should be made through Digital Mode or Cheque and the transaction statement should be enclosed with the claim. This is applicable for all type of claim/settlements.
9. The advance money must be utilized/spent for the purpose for which it will be taken/drawal.
10. The statement of Advance Settlement must be forwarded through their respective HOD(s)/Section Head only.

Further, all Advance holders (Incl. Imprest) must ensure that all above-mentioned formalities have been completed before submitting claim to Account Section. Failing which, the advance/Imprest or any other claim may not be considered for settlement.

This issues with the approval of Competent Authority.

Assistant Registrar (Accounts)

**Encl.:** As above.

To,

1. PS to Director for kind information to the Director.
2. PA to Dy. Registrar.
3. All HOD's (with a request to disseminate the above circular among the faculty/staff of their department).
4. Website Division to upload the circular on Institute website along with the Annexures.
5. Master File.



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Appendix 'A'

## Statement of Advance Settlement

An Advance of Rs. .... was drawn on dated ..... for official purpose with the Approval of the Competent Authority, against which I have spent Rs. \_\_\_\_\_ as per details shown below: -

S.No	Invoice Date	Cash Memo No.	Name of Firm/Supplier/Dealer	item Description	Amount (Rs.)
1.	dd-mm-yy	xxxx	M/s.....		x,xxx.00
<b>Total Amount Spent (Round off)</b>					Rs.xxx.00
<b>Less: Amount of Advance Drawn</b>					(-)Rs.xxx.00
<b>Excess amount may be reimbursed/ Unspent amount may be deposit</b>					xxxx.00

Certified that the total expenditure of Rs..... as per above statement were spent by me urgently for official use only for which advance of Rs. .... was granted to me and Rs..... was/were spent in excess may be reimbursed to me / remain unspent may be allowed to deposit with the cashier of the Institute.

Competent Authority may please approve and reimburse the excess amount for Rs..... to me / allow me to deposit the unspent amount for Rs. ..../- with Cashier of the Institute towards full and final settlement of said advance.

Submitted please.

(Signature)  
Name  
Designation  
Department

Signature of HOD



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**SPECIMEN COPY OF BILL** Original Copy

**TAX INVOICE**

XYZ PVT. LTD. (1)

Registered Address of the supplier/dealer (2)

GSTIN - 01ABCDE1234Q1Z3 (3)

Bill To (4): Director, VPCI, University of Delhi, Delhi-110007

GSTIN - 07AAATV 4218 K2ZA (5)

Invoice No. (serial no.) (10)

Invoice Date - DD/MM/YYYY

Place of Supply - Delhi

Ship To: Director, VPCI, University of Delhi, Delhi-110007 (Same as bill to)

S.No	Item Description	HSN/SAC	Qty UoM	Price (₹)	Taxable Value (₹)	IGST (₹)	Amount (₹)
1	Item Name Item Details (6)	HSN/SAC Code of Items (7)	1 UNT	100.00	100.00	18% 18.00 (8)	118.00
Total @18%					100.00	18.00	118.00

Bank details if any

Bank Name:

Account Number:

Branch Name:

IFSC Code:

Total Taxable Value: 100.00

IGST @ 18%: 18.00

Total Value (in figure): 118.00

Total Value (in words): One Hundred Eighteen Only

(9)

Authorized Signatory

### Required points for Valid Bill: -

1. Name of Seller/Vendor
2. Registered address of the Seller/Vendor
3. GST Number of Seller (from which purchase made)
4. Name of Buyer along with Address (i.e. Director, VPCI & Address- University of Delhi, Delhi-110007)
5. GST Number of Buyer (GST Number of VPCI i.e. 07AAATV4218K2ZA)
6. Description of Items (Name of item purchase)
7. HSN code of Item/service purchase
8. GST rate along with amount of GST on taxable value
9. Signature on bill of authorized signatory
10. Bill Serial No., Bill Date and Place of Supply (Place where item/service supply)



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## Specimen copy of Certificate

### CERTIFICATE

This is to certify that the annual Turnover of our firm is below Rs.20 Lakhs and hence our firm is not covered under GST (Goods and Services Tax) as per GST Rules and Regulations.

It is certified that item/items sold vide bill no. \_\_\_\_\_ dated \_\_/\_\_/20\_\_ of Rs. \_\_\_\_\_/- are exempted from the GST.

(Sign. of Proprietor)  
With Seal of the Firm

Counter Sign. of Employee: \_\_\_\_\_

Name of the Employee: \_\_\_\_\_

Designation of the Employee: \_\_\_\_\_