



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

File No: IPU/Accounts/2022-23/ 990

Dated: 23th March 2023

**Subject: Booking of expenditure for the Financial Year 2022-23.**

It is informed that the Financial Year 2022-23 is going to close very shortly and all committed expenditure which has been approved by the Competent Authority from the budget of Financial Year 2022-23 should be booked in the books of accounts by 31<sup>st</sup> March 2023 as per accrual accounting rules. **CAG has pointed out during auditing of accounts for the financial year 2021-22 that the expenditure for the period ending March should be booked in the same financial year on accrual accounting basis to avoid understatement of expenditure.**

You are, therefore, requested to kindly to take serious note on audit observations and ensure that bills/invoice pertaining to the year 2022-23 should be booked by 31<sup>st</sup> March 2023 and necessary tax liability on the part of the University to be deposited in Govt. A/c.

  
(PK Gupta)  
Assistant Finance Officer (AFO)

To

All Branch Heads/Branch Incharge  
GGSIP University  
Dwarka & East Delhi Campus