



**THE ADMINISTRATION OF UNION TERRITORY OF LADAKH**  
**FINANCE DEPARTMENT**

Phone No: 01982-257561, Fax No 257435 Email: [commrsecy-ladakh@gov.in](mailto:commrsecy-ladakh@gov.in)

**CIRCULAR**

Attention of all the departments of UT Ladakh is invited towards the provisions contained in Rule 172(1) of General Financial Rules, 2017 regarding advance payment to the suppliers/agencies. Many departments are referring cases to Finance Department seeking approval for advance payment without taking into consideration the provisions contained in the ibid section of GFRs 2017. The said rules clearly states the conditions and limit to which these advance payment can be made with adequate safeguard to be taken for avoiding loss to Government money.

It is therefore impressed upon all the departments to strictly adhere to the instructions contained in Rule 172(1) of General Financial Rules, 2017 while making advance payment to the agencies. Moreover, only such cases may be referred to the Finance Department where specific relaxation is needed clearly indicating the justifications for such relaxation sought in terms of the provision to Rule 172(1) of General Financial Rules.


Sd/-

Advisor & Secretary  
Finance Department  
UT Ladakh

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Copy to:

1. All Administrative Secretaries, UT Ladakh for information and necessary circulation to their respective line departments.
2. Secretary to Hon'ble Lt. Governor, UT Ladakh for information of Hon'ble Lt. Governor.
3. OSD to Advisor to Lt. Governor, UT Ladakh for information of Advisor.
4. Incharge, Website NIC Ladakh for uploading the same on official website [www.ladakh.nic.in](http://www.ladakh.nic.in).

  
Additional Secretary Finance  
Finance Department  
UT Ladakh