



INDIAN INSTITUTE OF TECHNOLOGY, KANPUR
Dean of Students Affairs Office

DOSA/2019/00/05/716

Date: 26.8.2019

OFFICE ORDER

Sub: Guidelines for Organizing Students' Gymkhana Festivals

Ref: Office Order no. DOSA/84 dated 30.6.2009

In order to facilitate the planning and conduction of the Students' Gymkhana Festivals, the following guidelines for organizing Students' Gymkhana Festivals have to be strictly followed with immediate effect:

1. Definition and Spirit of the Festivals:

- a. Festivals are those activities in which various programmes and competitive events can be held. These are Udghosh (sports festival), Antaragni (cultural festival) and Techkriti (Technology festival). During these festivals students from other academic institutions can be invited. Students are allowed to seek sponsorship from outside agencies for the festivals as per Section 4 '**Management of Finances and Accounts**' of this document.
- b. The overall spirit of the festival comprises:
 - i. To educate students about the role of arts and culture, sports and technology in their academic and personal growth through their participation in the festivals.
 - ii. To encourage local talent by providing a platform to IIT Kanpur students to participate or compete in events alongside outside talent.
- c. Primarily, focusing on quality, creativity and addressing students' issues in the festivals are of far greater importance than the number of participants from other academic institutions or the amount of sponsorship money collected. In view of this,
 - i. The types and magnitude of the events have to be moderated and monitored by the Gymkhana Festival Advisory Committee (GFAC) and the Festival Advisory Committee (FAC).
 - ii. The FAC should prioritize the events and use the funds generated through sponsorship money as per the priority list of events.
 - iii. Professional shows by professional artistes may be organized, but these must not overwhelm the above-mentioned overall spirit of the festivals. These shows must **not** be taken as mandatory for the festivals.
 - iv. The *number of participants* from other academic institutions will **not exceed 1500** under any circumstances.

2. Preparation for the Festivals:

- a. The Students' Gymkhana officials and the coordinators of the events should go through the Minutes of all GFAC meetings as well as the latest Festival Guidelines

- b. Pre-festival and post-festival surveys should be conducted among the students and other members of IIT Kanpur community by the incoming and outgoing Student Coordinators respectively to get a feedback on the types of events to be organized in the festivals.
- c. If any pre-Festival workshop is planned, it must be conducted **only through** Centre for Continuing Education (CCE), IIT Kanpur. Such a workshop cannot be outsourced to third parties. In any pre-festival event, no fee can be collected from outside students under any circumstances.

3. Schedule of the Festivals:

- a. Udghosh and Antaragni can be organized in the Odd Semester and Techkriti in the Even Semester.
- b. Udghosh will start on Friday evening and end on Sunday. Antaragni and Techkriti will start on Thursday evening and end on Sunday.
- c. There should be a gap of 15 days between the beginning of a festival and the last day of Mid-Sem examination so that students get sufficient time to organize the festival in case it is organized after Mid-Sem. There should be a gap of 15 days between a festival and the beginning of the End-Sem examination so that students' preparation for the examination is not hampered.

4. Management of Finances and Accounts:

- a. **For any committed expense that is made for organizing the festivals, THE SPONSORSHIP AMOUNT RECEIVED BEFORE THE FESTIVAL CAN BE USED. NO PROMISED SPONSORSHIP AMOUNT CAN BE USED AS THE COMMITTED EXPENSE. Therefore, the Chairman and the Coordinator of the festival should prioritize the events and use the funds received through sponsorship money as per the priority list of events.**
- b. **Prior approval for all Transactions: Prior approval has to be taken from DOSA/ADSA for all transaction (earning or expenditure) including all kinds of travels. All letters of approval should be submitted at the DOSA Office at least three days prior to the intended approval date. Without prior approval no bill will be processed.**
- c. No outsider being called for the event, shall make stay in campus for a period more than the event held; except in case of special circumstances being approved by appropriate authority.
- d. **Submission and Settling of Bills:** All bills must be submitted and settled within 30 days after each festival. No cash transaction is permitted in organizing the festivals.
- e. **Documents/Receipts:** Documents or receipts of all **sources of earning** (Festival fee; Sponsorship; T-shirts/souvenirs) and **expenditure** need to be furnished.
- f. **Tendering/Purchase Committee:** This is required for all services/goods to be purchased depending upon their overall cost. Items, such as, T-shirts/hoodies that

purchased depending upon their overall cost. Items, such as, T-shirts/hoodies that have to be sold for income generation must be presented with 'sale budget' alongside letter seeking approval of purchase.

g. Use of Taxis:


- i. Only metered taxi (with GPS map of the travel) bills will be processed.
- ii. Requisition forms have to be completed with traveler's signature (besides prior approval) for every travel.
- iii. Tendering of taxi service for all the festivals is necessary.

h. Memorandum of Understanding (MoU) with the sponsoring organizations must be entered into as per institute norms and GST Act only (More details given in Appendix 'A'):

i. MoU can be entered with GSTIN registered organizations only.

- ii. As a general rule, GST burden shall not be borne by IIT Kanpur. GST can be paid from the festival account.
- iii. Relevant income tax laws shall be applicable for every transaction.
- iv. In case any additional facility like Accommodation or Meals etc. is provided to the artistes/professionals by students, then such amount shall be treated as perquisite being provided for the purpose of TDS.
- v. Some security amount should be taken in case of Barter System Sponsors; In case of any tax, interest, penalty etc liability arises on sponsor, then it can be recovered from the security amount.
- vi. In case any sponsor whose deliverables/advertisement material/gifts provided/sponsorship manner are in the nature which may seem objectionable/not necessary from the point of view of being educational institution, then such terms should be removed. Ex: Man force, 2018- 19.
- vii. Further, boarding pass shall be collected by the festival team.

This has the approval of the competent authority.


(P. Shunmugaraj)
Dean, Students' Affairs

Copy to:

- 1. Directorate
- 2. President, Students' Gymkhana: with a request to inform all gymkhana office bearers.
- 3. All Deans
- 4. Associate Dean, Students Activities/Hall Affairs
- 5. Festival Chairman (Udghosh, Antaragni & Techkriti)
- 6. Head, CCE
- 7. All Wardens
- 8. Faculty Counsellor of Gymkhana Councils
- 9. Head, Counselling Service
- 10. Chairman, COW
- 11. File Copy

MoU Guidelines as per institute norms and GST Act
Prepared in consultation with the Chartered Accountant at DOSA Office

- 1) If MOU is in the nature of Barter System, then GST liability shall be borne either by sponsor or by Event organizer and shall in no case be borne by IIT Kanpur. Ex: SIS, Jet Airways, DHL, Dainik Bhaskar, 2018-19.
- 2) Invoice details required by the party should be specified at the time of MOU only, later no changes would be made. Further, it should be in line with GST Act.
- 3) In case of MOU with Foreign embassies; Rules, Regulations, Invoices to be followed shall be as per Indian Laws. In case of contradiction between both the country laws, then ruling of Double taxation avoidance agreement between both the countries shall prevail over it. In case if no such agreement exists between the countries and contradiction arises between both the country laws then Indian law shall prevail for the purpose of MOU. Above said rule is with reference to Sec 90(2) of The Income Tax Act, 1961.
- 4) Payment shall be made to the person with whom contract has been entered into. Further every payment shall be made after considering applicable Indian tax laws.
- 5) Primary responsibility towards GST shall be of service payer except where GST Act has specified liability towards service recipient. Further where liability of service recipient starts, then in no case it shall be borne by IITK and burden would be on the event organizer. Special care needed in case of sponsorship.
- 6) In case of any dispute between event organizer and party or failure in compliance of any terms and conditions specified in MOU either by party or Event organizer; then IITK shall not responsible for any damage being caused in any manner either in legal or administrative or financial manner. Further, party cannot disrepute IITK and take any legal action against IITK as the transaction is between party and event organizer and not with IITK.
- 7) Any matter leading to financial downward impact on IITK due to MOU vagueness or any terms internally agreed between party and event organizer or due to any other reason, then it shall be recovered from event organizer by IITK and later it can be settled between both the parties with which IITK shall not be a part. Ex: Alnovo Adventure and Sports, 2018-19.
- 8) **MOU shall be made with GSTIN registered organisations only.** Every MOU should involve how much payment to be made to the party at the time of MOU; so that to avoid any later consequences leading to disputes. Ex: Bidita Bag, Virendra Saxena, 2018-19.
- 9) **At least 75% of Sponsorship amount should be received at least 15 days before the event and left 25% amount should be received within 7 days post event. All bills must be settled within 30 days from the event.**
- 10) Penal/Interest Clauses should be added in each MOU so that liability can be determined in case of breach of contract.
- 11) Payment should be in Indian currency only unless MOU is not directly with Indian Local Agency.
- 12) Payment of GST consultant relating to events shall be borne from event individual festival account.