



राष्ट्रीय प्रौद्योगिकी संस्थान, राउरकेला  
National Institute of Technology, Rourkela

स्थापना कार्यालय  
Establishment Office

सं. No. – NITR/ES/2014/M/ 235

दिनांक Date – 31/01/2014

## **GUIDELINES ON SPENDING AND PROCESSING OF IMPREST MONEY**

### **1. INTRODUCTION**

Imprest Money is in the nature of Permanent Advance available for normal day-to-day cash expenditure. Whenever the amount is about to be exhausted, it is recouped by adjustment of the expenditure done till that time by submission of Cash Memos.

### **2. AMOUNT**

As notified by the Institute from time to time. At present it is ₹ 10,000/-. However, Director may sanction higher amount to any HOD/PIC depending upon the requirement.

### **3. AUTHORITY**

- Only HODs/PICs who have got a separate budget ID for Non-plan Operating Grant as allocated by the Finance & Accounts Office are authorized to have Imprest Money out that Operating Grant. It constitutes a portion of the "Direct Purchase". No Imprest is admissible against any Plan Grant.
- Every HOD/PIC/Registrar should nominate one Faculty/Officer/Secretary as In-charge of their respective Direct Purchase (which includes Imprest) and Faculty/Officer/Secretary made in-charge will remain responsible for the utilization, stock-entry and processing of the Imprest under him/her.

### **4. UTILIZATION**

- The Imprest should only be utilized for such petty expenses which cannot be paid through bank/cheque by processing of the Invoice/Bill of the party, e.g for buying a bouquet of flower to be presented for welcoming a guest or payment of labour/trolley charges for local transportation of any item/equipment, etc.
- Imprest should not be used to buy items of durable nature like printers, furniture, etc.
- Payment from Imprest should not be made to buy any goods/service of value exceeding ₹ 1000/- from such parties who normally do business with the Institute and receive payment through bank/cheque.

### **5. STOCK ENTRY AND PROCESSING**

- All expenses made from Imprest should be supported by printed Cash Memo or Hand Receipt if the party does not have printed Cash Memo. Invoice/Bills are not admissible against expenditure from Imprest unless it contains on face of it a statement "Received Cash" and signed by the same signatory who has signed the Invoice/Bill.
- Stock entry will be made in the Stock Register Sl. No. – 04 issued by Purchase & Works Office. There will not be any other Stock Register for this purpose.
- Recoupment of Imprest may be claimed from Finance & Accounts Office in FORM – PPIM/1F(a) whenever the expenditure reaches 75% of the Imprest Amount or higher.
- Not more than six Imprest Recoupment Claims will be processed per year per Department.

This issues with the approval of the competent authority.

**REGISTRAR**

Copy to –

- All Deans / Chief Warden / HODs / HOOs
- Dy. Registrar [FA] / Asst. Registrar [IA] / Asst. Registrar [PW]
- Secretary to Director