



CIRCULAR

Guidelines for Imprest Advance

Imprest Advance is sanctioned to the employees of this Institute under the approval of the Director for meeting day-to-day contingent items and unforeseen expenditures. In this context, it is requested that the following points may please be taken care with regards to expenditure from Imprest Advance: -

- 1) It is expected from all the concerned to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money.
- 2) The Imprest should only be utilized for petty expenses of contingent nature.
- 3) Procurement of items of capital nature viz. Fan. Printer. Refrigerator, UPS. Furniture etc., (Assets and Limited Time Assets) or paying any allowance / honorarium are not permissible through Permanent Imprest. It is meant for meeting day-to-day petty contingent expenses of emergent nature to facilitate normal functioning of the office /section /department by the authorized Imprest holder. It may be ensured that the total expenditure should invariably be restricted within the Permanent Imprest.
- 4) All expenses made from Imprest should be supported by printed Tax Invoice. Invoice/Bills are not admissible against expenditure from Imprest unless it contains on face of it a statement "Amount Paid by me to vendor" and signed by the Imprest holder.
- 5) The vendor payments against Imprest Invoices are to be made immediately on purchase of goods/services.
- 6) The maximum expenditure permissible under a single invoice in the Imprest expenditure is Rs 2,000/- as per the rules. In case of emergency, higher expenditure may be made after approval of the competent authority.
- 7) Stock entry for consumables purchased out of Imprest funds should be made in the departmental stock register.
- 8) The request for recoupment of Imprest may be submitted to the Accounts Section in the format attached consisting of item-wise expenditure duly signed by the Imprest holder and forwarded by the Head of the Department / Next higher authority as the case may be. Recoupment may be made whenever the expenditure reaches 75% of the Imprest Amount or higher. In no case should the expenditure cross the Imprest amount.
- 9) The Imprest advance needs settlement at the end of each financial year.

All concerned are hereby requested to scrupulously follow the above-mentioned guidelines and financial propriety in the best financial interest of the Institute.



राष्ट्रीय प्रौद्योगिकी संस्थान सिक्किम
NATIONAL INSTITUTE OF TECHNOLOGY SIKKIM
(An Institute of National Importance, Ministry Of Education, Govt. of India)

This has been issued with the approval of the Director:

Sd/-

Registrar

Enclosed: As Above

Copy to:

- 1) All Faculty/Staff.
- 2) Deans/HODs and Section In charge for circulation amongst employees.
- 3) Director office for kind information of the Director.



IMPREST RECOUPMENT FORM

Name: **Designation:**..... **Department:**

Certified that: the Department/Section/Centre was in urgent need of the items purchased and those were not available in the Central Stores at that time; All the items purchased against the enclosed Memos have been received in full and entered in the stock register; and All the calculations of the memos are correct and total expenditure made and the bills have been certified.

Particulars of the Bills/Memos duly certified and submitted herewith & expense details:

S.No.	Particulars	Name of Firm	Bill No./ Date	Stationary Postage (Rs)	Hospitality/ Refreshment (Rs.)	Repairs (Rs.)	Others (Rs.)	Total Value (Invoice)	Purpose
Total									

Total Amount in Words: Total
number of Vouchers enclosed:

Date:

Signature of the Imprest Holder

Signature of Head of Section/Department

For Accounts Section Use Only

Passed for Reimbursement of Rs. Only.

Date:

Approved for Payment

**Dealing
Assistant**

**Sr.
Superintendent
(F&A)**

**AR
F&A)**

Registrar