

## **ALL INDIA INSTITUTE OF MEDICAL SCIENCES, NAGPUR**

### **GUIDELINE TOWARDS SUBMISSION OF IMPREST/ PERMANENT ADVANCE**

It is observed that adjustment Accounts submitted against Imprest advances are not prepared & submitted properly due to which serious audit paras will be raised by CAG auditors.

Hence all are requested to kindly follow the following guidelines with respect to preparation & submission of Imprest Accounts.

#### **A. Imprest shall be taken only for petty & Contingent expenses**

Imprest shall be taken for making petty expenses and for payments of contingent nature. The same shall be forwarded to the Finance wing through proper channel only i.e. after being recommended by DDO/DDA.

There should be proper justification for Imprest and recommending authority shall ensure that the drawl of Imprest advance or its recoupment is indispensable.

#### **B. Limitation of Expenses/ precautions**

1. Only petty expenses of contingent nature upto Rs 2000 per bill are allowed to be paid by means of Imprest (Receipts & Payment Rule No 99).
2. Mutilated, soiled bills or overwrite bills are subject to rejection.
3. Bill should be either in the name of Imprest holder/ AIIMS Nagpur/ Concerned Department.
4. Hand written bill on blank pages prohibited (proper bill will be consider).
5. All bills must be signed and stock entry must be completed.
6. Not allowed to procure any materials which are available in the institute e.g. Xerox, print, etc.
7. The cost of items/services should not be more than the LPP, as it is found that for some items, the expenditure incurred was more than 100% over and above the LPP. In such case, the amount will be recovered from the Imprest Holder.
8. India Post Services should be preferred to send items/Dak.
9. Any other updates will be intimated time to time.
10. Amount should not be in decimal point, it should be rounded off in each bill.
11. Imprest will not be transferred from person to person it should be settled by Imprest holder if he is leaving the organisation.

**# Competent authority may have the right to consider/ waive off the same (if any)**

#### **C. Capital Payments not to be paid through Imprest.**

Items of Capital Nature (Fixed Assets) shall not be paid through Imprest. Items of only day to day expenses shall be utilized for payment through Imprest. Any capital item purchased through Imprest account shall be disallowed. Such requirements shall be placed to stores officer only.

#### **D. Procedure for Certification on Bills**

While submitting the Imprest Account all are requested to kindly furnish detail expenditure statement along with the allocation sheet (mentioning the Head of Account) in prescribed form.

**The Imprest Holder shall give the following certificates at the back side/reverse side/below of each bill either writing the same or putting the stamp of the same over there as required in Rule 154 of GFR.**

I....., am personally satisfied that the above goods/services purchased are of the requisite quality & quantity and have been purchased from a reliable supplier at reasonable price. This Goods/ Services are entered in the .....Register Page no..... Entry no..... dated.....  
Certified that the goods/services purchased was not available with the stores.  
The above bill is paid by me.

**The above certificates shall be signed & properly sealed by Imprest Holder on the back side/below each bill.**

**E. Procedure for Submission of Imprest Account**

Along with covering letter, the bills shall be accompanied with the bill wise details on the first page & Allocation Table on the reverse/Back Page or next page.

Below the detail Sheet, following Certificates shall be furnished and counter signed by DDO/AO.

1. Passed For Rs .....only (For the amount of Imprest submitted)
2. Balance Cash in Hand Rs. ....

**F. DDO/DDA shall also certify below that:-**

“This is to certified that the vouchers No. .... to ..... are checked by the undersigned and expenditure made thereby is found to be reasonable & Justified. I Hereby recommend the futher adjustment and settlement of Rs. .... against the above Imprest. Certified that purchase of This/these items/items is/are necessary requirement for official use and rates are reasonable as per prevailing market rates.”

**Hereinafter all are requested to kindly comply with the above guidelines strictly.**

NOTE: -

1. Audits (Internal) will be carried out by faculty detailed by Director at intervals.
2. Defaulters will be dealt as per government rules and disciplinary action will be taken against them.

**DDO**  
**AIIMS, Nagpur**

**Enclosed**

Sample Covering letter, Expenditure statement and Allocation Sheet (Data given in this is just illustrative).