



**OFFICE OF THE DEAN ADMINISTRATIVE AFFAIRS**  
**Indian Institute of Engineering Science and Technology, Shibpur**  
(Formerly Bengal Engineering and Science University, Shibpur)  
P.O.: Botanical Garden  
Howrah – 711 103

**C I R C U L A R**

No. 12.61/D(AA)/16

Dated the <sup>21</sup>20 June 2016

This is for information to all concerned that in order to maintain proper accounting norms a suitable guideline on spending and processing of Imprest Money has been adopted by the Institute. All the Departments/Schools/Centres/Sections/Research and Development Department are hereby advised to follow the guideline which is enumerated in the attached note sheet.

This is issued with the concurrence of the Director.

*sd/*

(Bivore Das)  
Assistant Registrar

Copy forwarded for information and necessary action to:

No. 12.61/D(AA)/16 (7)

Dated the <sup>21</sup>20 June 2016

1. All Deans
2. All HoDs/Directors of Schools/Centres
3. All Officers
4. All Sections in Charges
5. PS to Director
6. Institute Website
7. File Copy.

*Bivore Das*  
20/6/16  
(Bivore Das)

Assistant Registrar

## 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 the 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 Rs 10000/- (Ten Thousand) only.

#### AUTHORITY :

- A. Only HODs/PICs who have got a separate budget ID for Non – Plan operating grants allocated by the Finance and accounts office are authorized to have Imprest Money out of that operating grant. It constitutes a portion of the ' Direct Purchase'. No Imprest is admissible against any Plan Grant.
- B. Every HOD/PIC/Registrar should nominate one faculty/officer/secretary as in -charge of their respective Direct Purchase( which include Imprest) and faculty/officer/secretary made in-charge will remain responsible for the utilization, stock-entry and processing of the Imprest under him/her.

### 3. UTILIZATION :

- A. 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.
- B. Imprest should not be used to by items of durable nature like printers, furniture etc.
- C. Payment from Imprest should not be made to buy any goods/service of value exceeding Rs 1000/- from such parties who normally do business with the Institute and receive payment through bank/cheque.

### 4. STOCK ENTRY AND PROCESSING :

- A. 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 in Cash" and signed by the same signatory who has signed the Invoice/Bill.
- B. Stock entry will be made in the Stock Register SI No .04 issued by Purchase and Works office. There will not be any other Stock Registrar for this purpose.
- C. Recoupment of Imprest may be claimed from Finance and Accounts office whenever the expenditure reaches 75% of the Imprest amount or higher.
- D. Not more than six Imprest recoupment claims will be processed per year per Department.

This issues with the approval of the competent authority.

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