

GOVERNMENT OF ARUNACHAL PRADESH  
FINANCE DEPARTMENT: BUDGET BRANCH  
ITANAGAR

NO. BF-338/03

Dated Itanagar, the 5th March, 2008

OFFICE MEMORANDUM

Sub : Procedure for utilization of Imprest Money.

In order to maintain proper financial norms and discipline, following procedural guidelines on utilization of Imprest Money are framed for strict compliance.

1. Permanent Advance or Imprest Money is a standing provision of money, for meeting immediate need of cash in connection with incurring expenditure in public interest, where such expenditure can not be deferred till drawal of money from Govt. account in normal course by presenting bills at a Treasury.
2. All expenditure incurred from permanent Advance or Imprest money are subject to recoupment on presentation of bills thus keeping the Imprest amount intact.
3. Sanctioned should be made to and through a Govt. Servant. It should not be in favour of any person who is not in the Govt. Service as per provisions of Rule - 291, of GFR 2005.
4. Advance from permanent advance or Imprest money should be sanctioned by the head of office, in consultation with the internal finance wing, who shall be responsible for submission of detailed accounts of expenditure along with vouchers, marked "PAID OUT OF PERMANENT ADVANCE" and duly signed by the concerned officer.
5. The Govt. Servant drawing advance from Permanent Advance must submit detailed accounts along with unspent amount, if any, immediately after completion of the purpose for which advance was allowed or within three months whichever is earlier.
6. The paid up vouchers against the Permanent Advance or Imprest Money should be processed for recoupment to the extent of advance excess expenditure, if any, for reimbursement to the concerned Govt. servant as per normal procedure.
7. A register for advances from Permanent Advance or Imprest Money should be maintained with following columns as per Form CAM-61 may be followed.
8. When a transfer of charge takes place and in any case, at the end of each month, a red ink line shall be ruled across the page of the register and

*Shri Singhla*

Permanent Advance Account for the month be closed showing total amount of Permanent Advance in following order;

i. Outstanding Advances	Rs.
ii. Amount in Vouchers	Rs.
iii. Amount in Cash	Rs.
iv. Total Permanent Advance	Rs.

9. An extract of the monthly account of the Permanent Advance account, duly certified for correctness by the head of Office or the Drawing and Disbursing Officer, on his behalf, should be furnished by every office holding Permanent Advance, so as to reach the Directorate of Accounts & Treasuries, Naharlagun latest by 10<sup>th</sup> of the following month.
10. The Director of Accounts & Treasuries, Govt. of A.P., Naharlagun shall monitor and ensure proper maintenance of accounts of the Permanent Advance through monthly report and returns and by initiating periodic local inspection.
11. The imprest money holder is responsible for the safe custody of imprest money and he/she must at all times be ready to produce the total amount in vouchers or in cash.
12. The imprest money should invariably be deposited on or before 31<sup>st</sup> March every year back into state ex-chequer under Head of Account 0070 -Other Administrative Services. The same deposited amount will be again provided by the budget branch of FD in the month of April and reflected in RE of the next financial year. A copy of Treasury Challan should be immediately sent to the budget branch of FD for again providing fund.

This issues with the approval of Hon'ble Minister (Finance)

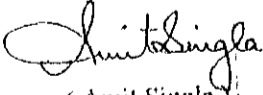
Sd/- Y Tsering  
Development Commissioner (Finance)  
Govt of Arunachal Pradesh  
Itanagar.

Dated Itanagar, the 9<sup>th</sup> Mar'08

Memo NO.BT-338/03

Copy to:

1. The Principal secretary to HCM, Arunachal Pradesh, Itanagar.
2. The Principal, RC, New Delhi for information please.
3. The Commissioner and Secretary, (DA) Govt. of Arunachal Pradesh, Itanagar.
4. The secretary to Governor, Govt. of Arunachal Pradesh, Itanagar.
5. All DCs/ADCs, Govt. of Arunachal Pradesh, Itanagar.
6. PS to HM (Fin), Arunachal Pradesh, Itanagar.
7. PS to Dev. Commr. (Fin) Govt. of Arunachal Pradesh, Itanagar.
8. Office Copy.

  
(Amit Singla)  
Joint Secretary (Finance)  
Govt of Arunachal Pradesh  
Itanagar.

ON

FORM CAM - 61

(Para 10.12.2)

PAY AND ACCOUNTS OFFICE  
MINISTRY/DEPARTMENT OF

REGISTER OF PERMANENT ADVANCES

Sl. No.	Sanction order No. and date	Office for which sanctioned	Date of drawal	Amount				Remarks (Note the acknowledgement to be received from the officer annually).
				20 - 20	20 - 20	20 - 20	20 - 20	
			Total on 31 <sup>st</sup> March					
			Balance as per ledger					
			Difference if any to be reconciled					
			Total on 31 <sup>st</sup> March					