

DELHI URBAN SHELTER IMPROVEMENT BOARD
GOVERNMENT OF NCT OF DELHI
OFFICE OF THE BUDGET & FINANCE OFFICER
Punarwas Bhawan, Inderprastha Estate New Delhi-110002

Dated:- 24.04.2015

SUB:- Regarding Clarification on PERMANENT IMPREST.

In the meeting following decision were taken (See Para 10 of the minute dated 17.04.2015)

In the meeting held on 10.04.2015 (see minutes dated 17.4.2015) it was also decided that permanent imprest or advance be governed as per Rule 291 of General Financial Rule "Permanent advance or Imprest for meeting day to day contingent and emergent expenditure may be granted to a government service by the Head of Department in consultation with Internal Finance wing, keeping the amount of advance to the minimum required for smoothing functioning. All DDOs are directed to strictly follow the rules as contained in GFR Rule 291 and also submit the details of permanent advance or imprest issued during the financial year 2014-2015 in the following forms:

S.No.	Name of officer to whom Permanent Imprest/advance issued	Purpose	Date of sanction	sanctioning authority	Amount (Rs)

(Action: All DDOs/ACA's/AAO's)

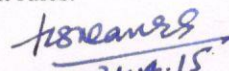
Further during the course of meeting taken by Member (Engineering) on 23.04.2015 and thereafter during discussion held in the chamber of Member (Finance), where Member (E) and FA were also present, it was clarified to them that Permanent Imprest is governed by Rule 291 of GFR 2005 read with para 10.12 of Civil Accounts manual Vol-I and para 6.6.8 of Chapter 6 of CPWD Accounts code needs to be followed by all concerned.

Instances have come to the notice of Finance Division that Imprest has issued by the Executive Engineers' at their own level. The power to sanction Imprest is vested in Head of Department. It has also been brought to that in some case the CEO has sanctioned Imprest. In order the streamline the issue regarding permanent Imprest in all the branches/divisions of the DUSIB, the aforesaid information was sought from all DDOs/ACA's/AAO's.

Finance and Accounts is one of the most important functions in the fiscal management of resources and incurrence of expenditure in the government. Accounts functionaries posted in Department are not only functional leader at their respective position but also financial advisors to the divisional officers. Their advice plays crucial role while proposal with financial implications are considered by authorities at various level. To improve accountability and to bring financial discipline, it was discussed in the aforesaid meeting to streamline sanction of permanent Imprest and advance.

In order to avoid any difficulties in the functioning of the division, it has decided that one permanent imprest of Rs. 5000/- may be sanctioned by Executive Engineer/Divisional head. Further, if authority (HOD or CEO) has already sanctioned permanent imprest, then action may be taken accordingly by the divisional head and copy of the same be provided along with aforesaid information. If more than one permanent imprest is required then consolidated case may submitted in finance through CE/M(E).

In addition to above it may also be ensured that not more than one advance be given to one person and that advance shall be adjusted with the time limit prescribed under R&P rules and CPWD Accounts Code. Advance only be drawn after proper sanction by the authority competent to sanction it and amount may be drawn on AC bill form. In case any official fail to submit adjustment bill against advance taken by him, recovery of advance may immediately be effected from the salary of the official's alongwith panel interest as per government rules.


24.4.15
(H.S.NANRA)

Budget & Finance Officer, DUSIB

Copy to :- M(F), M(E), FA and
All concerned i.e. DDOs/ACA's/AAO's