

**Indian Institute of Information Technology, Allahabad**  
**Office of the Dy. Registrar (Finance & Accounts)**

F.No.: IIIT-A/DR(F&A)/Imprest/2018/286  
Dated: 11.10.2018

**CIRCULAR**

**Sub: Procurement of items of Capital nature and Hospitality expenses from  
Permanent Imprest -- Regarding**

**Ref.: Circular regarding Guidelines for Permanent Imprest**

Reference is invited to the contents of previous CIRCULAR dated 03.03.16 cited under reference (**copy enclosed**), wherein it was requested to all concerned to scrupulously follow the guidelines regarding Permanent Imprest. However, during scrutiny of adjustment claims against sanctioned Permanent Imprest submitted by the concerned imprest holders to the Accounts Section, it has been observed that in few cases items of Capital nature are being procured and Hospitality expenses are being incurred from imprest money frequently which is highly objectionable in principle. This has not been appreciated by Competent Authority of the Institute.


It is re-iterated that procurement of items of Capital nature / small value items i.e. Printer, Refrigerator, UPS, Furniture & Fixture's etc., or paying any remuneration are not permissible through Permanent Imprest as it is meant only 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 has also been frequently observed that few imprest holders are making payments on account of Hospitality expenses to vendors of this Institute directly from their sanctioned Permanent Imprest, which is resulting in non-deduction of income tax. In this context, it may please be noted that such payments to vendors are required to be made directly from the accounts of Institute after deduction of applicable TDS through e-payment and NOT through the cash out of imprest.

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It is, therefore, re-iterated to all to adhere to the guidelines contained in the CIRCULAR. Any default in observance of the requirements laid down in the CIRCULAR would be the sole responsibility of the concerned section / department, if observed during the course of Annual Audit by the C&AG Audit of India.

  
(O.P. Srivastava)  
Dy. Registrar (F&A)

**Copy to:-**

- Director -- for information.
- All Faculty Members / Officers / Staff Members

**Indian Institute of Information Technology, Allahabad**  
**Office of the Dy. Registrar (Finance & Accounts)**  
**(Internal Audit Wing)**

F.No.: IIT-A/DR(F&A)/Imprest/ 3641 /2016

Dated: 03.03.2016

**CIRCULAR**

**Subject: Guidelines for Permanent Imprest**

Permanent Imprest 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 Permanent Imprest:-

- 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) 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 expenditure should invariably be restricted within the Permanent Imprest. This can be recouped as and when required.

The request for recouping of imprest may please be submitted to the Accounts Section with a summary sheet consisting of item-wise expenditure duly signed by the imprest holder and forwarded by the Head of the Department / Officer-In-charge, as the case may be.

**The Permanent Imprest needs acquittal at the end of each financial year. The unspent balance, if any, should be deposited as it can not be carried forward to the next financial year.**

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

This has been issued with the approval of the Director.

  
(O.P. Srivastava)  
Dy. Registrar (F&A)

**Copy to:-** Director -- for kind information.  
All Faculty Members / Officers / Staff Members