राष्ट्रीय प्रौद्योगिकी संस्थान रायपुर
NATIONAL INSTITUTE OF TECHNOLOGY RAIPUR
(An Institute of National Importance)
Under Ministry of Education, Govt. of India

सत्यमेव जयते

No./NITRR/F&A/2025-26/.2379 Dated: 18/12/2025

CIRCULAR

Guidelines on Operation and Utilization of Imprest Fund

In pursuance of the provisions contained under **Rule 322 and Rule 323 of the General Financial Rules (GFR), 2017** and with the approval of the Competent Authority the following guidelines are hereby issued with immediate effect:

1. The Imprest shall be **utilized strictly for petty day-to-day contingent and emergent expenditures,** including but not limited to the procurement of:
    - Stationery, consumables and cleaning materials for emergency requirements
    - Minor repairs and maintenance of office equipment/fittings including spare parts
    - Hiring for casual labour
    - Local transportation charges
    - Refreshment or hospitality expenses for meetings and official visitors
    - Telephone Bills/Recharge for official connections
    - To meet any other bona fide expenditure for which proper justification is available in view of holder of the Imprest

However, it should be ensured that above expenses are kept to the minimum necessary for smooth functioning of department.

2. All expenses incurred from the Imprest must be supported by a valid printed cash memo or invoice.

3. **Purchase of fixed assets or durable items** (e.g., furniture, printers, equipment, etc.), irrespective of cost, as well as any planned or non-emergent expenditure, shall **not be admissible** and must be incurred through regular procurement procedures.

4. The maximum permissible amount for any **single cash bill is ₹5,000.** Splitting a single invoice into multiple bills to circumvent this limit is strictly prohibited. Multiple invoices raised by the same vendor on the same or closely spaced dates for same work, service or supply will be treated as a single invoice, for ascertaining above limit.

5. Imprest funds are **strictly intended for office-related contingent and emergent expenditures only.** Any expenses related to laboratories, department programs, or similar activities shall **not be admissible** under Imprest and must be processed through the appropriate budgetary provisions.

6. Expenditure towards **periodic repair and maintenance services, AMC, etc, shall not be admissible** from the Imprest and must instead be processed through normal procurement and respective departmental budget.

7. Imprest bills shall be **recouped monthly**. In exceptional cases where additional recoupment bills are required within the same month, such claims should be submitted only when Imprest amount has been exhausted and with **approval of the Competent Authority**, to avoid unnecessary utilization of administrative resources.

8. The **recoupment bill must be submitted with Annexure-I** in the prescribed format, along with all cash vouchers serially numbered and duly certified by the Head of Department in whose name the Imprest is sanctioned.

9. In cases where an official is unable to personally visit the Finance Section for cash collection, a subordinate may be authorized for this purpose through the **Cash Collection Authorization Form (Annexure–II).** However, the sole responsibility for the maintenance, management, and safe custody of the Imprest shall remain with the official in whose name it is sanctioned.

10. The general **timing for cash collection** from the Finance & Accounts Section shall be between **11:00 a.m. and 1:00 p.m.** on all working days. In case of urgent or unforeseen requirements, cash collection may also be arranged outside the prescribed hours.

Registrar
N.I.T. Raipur

Copy to:

- The Director
- Joint Registrar
- All HoD's/ Deans/ Section Heads/ Warden/ Imprest In-charge
- Webmaster - to upload it on website along with the Annexures