



# महात्मा गाँधी केन्द्रीय विश्वविद्यालय

## MAHATMA GANDHI CENTRAL UNIVERSITY

[A Central University established by an Act of Parliament]  
Dr Ambedkar Administrative Building, Raghunathpur, Motihari, District - East Champaran, Bihar - 845401

F.No. MGCU/Finance/Imprest/01

Date: - 16<sup>th</sup> June 2022

### NOTIFICATION

1. Consequent upon recommendations of the Committee constituted to frame guidelines/ regulation for utilization of imprest money as well as settlement thereof and further approval of the Competent Authority, the "**Guidelines for Utilization and Settlement of Imprest Money**" is hereby notified for information of all concerned.
2. This is issued with the approval of the Competent Authority.

  
(SACHCHIDANAND SINGH)  
OSD(Finance)

**Encl: -Annexure- 'A' (Guidelines for Utilization & Settlement of Imprest Money)**

Copy of the above is forwarded to the following for information and necessary action: -

1. The OSD(Admin.)/CoE/DSW/Campus Directors/Proctor/Dean (R & D)/Librarian/Coordinator (IQAC), MGCU
2. The Provost/Estate Officer, MGCU
3. All the Deans of different Schools, MGCU
4. All the Heads of various Teaching Departments, MGCU
5. Prof. In-charge, Procurement & Store, MGCU
6. Deputy Registrar/Warden, Girls' Hostel/Sports Officer, MGCU
7. In-charge University Website, MGCU- **with request to upload the same on the University Website.**
8. PRO/Hindi Officer/Section Officers, MGCU
9. PS to Vice-Chancellor- **for kind information of Hon'ble Vice-Chancellor please.**
10. Guard File.

  
(Ajeet Kumar)  
Section Officer (Finance)

**GUIDELINES FOR UTILIZATION AND SETTLEMENT OF IMPREST MONEY****DEFINITION**

Imprest money is Permanent Advance for normal day-to-day cash expenditure. Whenever, amount is about to be exhausted, it is recouped by adjustment of the expenditure done till that time by submission of cash invoices/ bills.

**IMPREST MONEY TO BE USED: -**

- (i) To meet the day-to-day office requirement of emergent nature.
- (ii) Petty cash payment of emergent nature with proper justification like payment of labour charges, trolley charges for transportation, payment to small shopkeepers etc.
- (iii) Expenditure on account of meetings of Department/School where prior approval of the Competent Authority has already been taken.
- (iv) Purchase of bouquet etc. for welcoming of guests only in case where sufficient time is not to take prior approval of the competent authority.
- (v) Payment towards petty lab requirements/ classroom requirements/ office requirement as well as postal charges with proper justification.

**IMPREST MONEY NOT TO BE USED: -**

- (i) For repairs and maintenance.
- (ii) For own office of Imprest holder, honorarium, hospitality, Staff expenses like travel expenses, accommodation, Entrance Fee, Membership fee et. Imprest money will not be used.
- (iii) Stationary items already available in the Central Store should not be purchased from the imprest. However, in case of non-availability of required items at store and urgent requirement, the same may be purchased with proper justification
- (iv) For expenditure of capital nature.

**Maintenance & Settlement of Imprest Money: -**

- (i) A register shall be maintained by the imprest holder. The imprest holder shall be responsible for the day to day running of the account and proper maintenance.
- (ii) The amount of advance outstanding as on 31<sup>st</sup> March of each year shall be entered in the relevant column of the subsequent year.
- (iii) Non-GST bill should be avoided as far as possible.
- (iv) Merely upto 20 % of the amount so sanctioned may be used for refreshment by the Imprest holder on conducting meeting etc. of statutory position like Head/ Dean/ Campus Director/Provost/Proctor/ DSW etc.
- (v) Bills shall be submitted in the following proforma for settlement once the expenditure goes upto 50 % of the advance sanctioned.

Sl No.	Bill No. & Date	Supplier/ Vender Name	Description of the item	quantity	Price	Amount to be settled	Justification, if any

- (vi) Bills shall be submitted duly signed by the respective imprest holder.

*Sudhakar*  
16/06/22