	DELHI JAL BOARD: GOVT OF NCT OF DELHI OFFICE OF THE DIRECTOR (F&A) VARUNALAYA PHASE-II, KAROL BAGH, NEW DELHI	Azadi Ka Amrit Mahotsav

No. F. e.off file 243523/DJB/AO(F&G)/Imprest/2026/ 343 Date:- 18-05-2026

CIRCULAR

Subject: Review of delay in disbursement of Imprest(Permanent Advance) and frequency of its submission in Accounts office.

It has been noticed that there are recurring delays in disbursement of imprest and lack of observance of the conditions as contained in Civil Accounts Manual 10.12.1, which are affecting the smooth functioning of routine office/installation's activities, timely settlement of petty expenses and upkeep of correct accounts.

Permanent advance or imprest is normally granted to officers who have to meet day to day contingent and emergent expenditure in accordance with the provisions under Rule 322 of GFR, 2017. Observance of the following conditions is must as stipulated in Civil Accounts Manual 10.12.1:-

a. The quantum of such advance for any organization should not as a rule exceed the monthly average of contingent expenditure for the preceding twelve months. The application for the advance by an office/organization should be accompanied by a statement showing month-wise contingent expenditure for the preceding twelve months. In case of a new organization, the amount of advance should be fixed on a conservative basis subject to review after six months.

b. The advance should be recouped at least twice a month so that the amount sanctioned does not exceed half the amount of the average monthly contingent expenditure calculated as in (a) above.

c. As these advances involve the permanent retention of money outside the treasury, the amount of such an advance must not be larger than is absolutely necessary.

d. These advances should not be multiplied unnecessarily.

e. The advance is primarily intended for meeting emergent contingent expenditure. However, the holder of the advance may, at this discretion, utilize it to meet any other bona fide expenditure on Government account except for grant of advance of pay to Groups 'A' and 'B' officers.

f. The accountability for the advance and its utilization on bona fide Government account in accordance with these rules and regulations shall rest wholly on the holder.

g. Copies of sanctions along with monthly statements of expenditure showing the amount of contingent bills cashed with classified details of items of expenditure should be furnished to the sanctioning authority in the following month.

h. In the event of transfer of charges and annually on the 15th April, each officer in whose favour the permanent advance is sanctioned shall send an acknowledgement of the amount due from and accountable for by himself as on 31st March, preceding to the authority which sanctioned the permanent advance, viz., Heads of Departments, as the case may be, {Director (F&A), DJB}and the said authority/office will maintain suitable record to watch receipt of such acknowledgements and endorse a copy of the same to his accredited PAO/Sr. AO(F&G).

In view of above, All Concerned Officers/DDOs/AAOs are hereby directed to adhere to the above mentioned conditions while handling the imprest and also provide the following information for the last three years in respect of the imprest:-

Year:-..................

Sl. No.	Type of imprest and amount (INR)	Date of receipt of Imprest bill	Date of demand in FMS	Date of Funds received	Date of Disbursement	Reason for delay

The above information must be received in the office of Dy. Director (F&A)-II within fifteen days positively.

This issues with the approval of competent authority.

(Ravinder Kumar)
Director(F&A)

All Concerned Officers/DDOs/AAOs

Copy for kind information to:-

1. P.S. to CEO, DJB
2. P.S. to Member (Admn.)/Member(Fin.)/CVO/Addl. CEO
3. CE-Nodal(WS)/Dr./All CEs
4. All SEs/Joint Directors/Dy. Directors/Sr.AOs/AOs.
5. DD(IT) with the request to please upload the same on the official website of DJB
6. Order register

Dy. Director (IT)
Delhi Jal Board GNCTD
Dy. No. 891 18/5/20

DD-I
20/5/2016

(Ravinder Kumar)
Director(F&A)