



अखिल भारतीय आयुर्विज्ञान संस्थान राजकोट, गुजरात 360110
All India Institute of Medical Sciences, Rajkot, Gujarat 360110
An Institution of National Importance under PMSSY, MoHFW
Government of India www.aiimsrajkot.edu.in

SOP No.- RC 10	Standard Operating Procedure for permanent advance or imprest from extramural research project funds
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1. The purpose of this SOP is to describe the administrative procedure for requesting the permanent advance or imprest from the project account of the PI and the settlement of the same.
2. Permanent advance or imprest for meeting day to day contingent and emergent expenditures may be granted to the PI by the competent authority in consultation with Financial advisor to meet day to day contingent and emergent expenditure, in accordance with the provisions of Rule 322 of GFR, 2017.
3. The amount of permanent advance granted can be upto a maximum of Rs 20,000/= (Rupees Twenty thousand only).
4. PI shall generate a notesheet mentioning justification for permanent advance or imprest and availability of funds under the contingency head.
5. The file should be sent to the Research Cell through online mode on the email id- researchcell@aiimsrajkot.edu.in and the hard copy of the file should also be submitted to the Research Cell.
6. The file will be forwarded by the Research cell to the accounts section and thereafter the accounts section will forward it to FA for concurrence.
7. After vetting, the file will then be forwarded to Dean (Research) for approval of the competent authority.
8. Following approval, a zero balance Imprest account (project specific) shall be opened with atleast two authorized signatories.
9. The amount of permanent advance or imprest shall be credited to the Imprest account only.
10. The accountability for the advance and its utilization in accordance with rules and regulations shall rest wholly on the PI.

Document Name	SOP for permanent advance or imprest	Revision No.	0
Issue No.	1.0	Issue Date	01 Jan 2025
		Page No.	Page 1 of 2



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11. Only GST invoices are admissible for imprest account related transactions.
12. Record of all expenditure incurred from the advance amount will be kept by the PI in the form of original vouchers and will be submitted along with records of stock entries, if applicable, with the same note sheet as described in step no. 3 above.
13. The advance granted may be recouped on settlement of submitted bills of incurred expenditure.
14. The balance in imprest account on 31st March or last working day of the financial year must be made Zero by depositing remaining amount back to the AIIMS Rajkot Extramural fund account/ Project specific bank account before (as the case may be).

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		Page No.	Page 2 of 2