



केन्द्रीय भण्डारण निगम
(भारत सरकार का उपक्रम)
CENTRAL WAREHOUSING CORPORATION
(A Govt. of India Undertaking)
जन-जन के लिए भण्डारण/Warehousing for Everyone



CWC CO-FD0CA/154/2020-FIN

27th September, 2021

WMS Accounts & Billing Advisory-8

Sub.: Standing Operating Practices (SoPs) to be followed for Request, release, recoupment and booking of expenditure of Imprest in Warehouse Management System (WMS).

1. Functionality is available in the Warehouse Management System (WMS) for the release, recoupment and booking of expenditure against Imprest. WMS has also been integrated with Tally ERP of all the Regions and all the accounting entries connected to release, recoupment and expenditure booking are being done through integration.
2. The process has been modified slightly to take full advantage of automation. SoP explaining the step-by-step process for Imprest is as under:
 - a. Imprest Limit shall be sanctioned by Business Section at Regional Office (RO)
 - b. Payment of Imprest by Accounts Section at RO
 - c. Uploading of expense in WMS on day to day basis by WM
 - i. WM will mark a running serial number on each supporting bill before scanning the supporting invoices to avoid duplicity.
 - ii. WM will mandatorily upload the supporting bill in WMS at the time of feeding of expense.
 - d. At the time of submission of Imprest, WM shall confirm about submission and recoupment of vouchers to RO through email.
 - e. RO Accounts shall approve the expense in WMS on the basis of scanned bill.
 - f. RO shall recoup the Imprest.
 - g. WM shall maintain a separate file with all original bills of Imprest at warehouse.
 - h. WM will send the file containing original bills to RO through registered post on quarterly basis and any time before 3 months, in case asked by RO for audit purposes.
 - i. Accounts Officer at RO after receiving the file shall acknowledge the receipt of file containing the Original Bills & shall match the original bills with scanned invoices for its accuracy and correctness.
 - j. In case any irregularity is observed in the original bills, the necessary action including recovery of amount involved shall be initiated after approval of RM.



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- k. At the time of transfer/retirement of existing WM, the new WM shall take charge of the file containing original bills so that any chances of misappropriation are curtailed at that point of time only.
3. For Temporary Advance SOP, guidelines will be issued separately. Till the time, existing process shall be followed.

This comes into force with immediate effect.

Amit Puri
GM (Tax & A/cs)

Distribution to:

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