



भारतसरकार Government of India
रेलमंत्रालय Ministry of Railways
रेलवेबोर्ड(Railway Board)



No.2012/ACII/ 21/8

New Delhi, dated : 14.01.2023

PFA's

All Zonal Railways/ PUs.

Sub: Misappropriation in management of imprests.

A case of misappropriation in management of imprests in one of the Zonal Railway has come to the notice of Railway Board. This has occurred due to breaches in the laid down, established processes in the management of imprests.

In this connection, the following is reiterated-

1. Attention is invited to the instructions regarding Cash Imprest Account as envisaged in Para 1601, 1602 and 1603 of Indian Railways Code for the Accounts Department Part I.
2. Special attention must be paid while sanctioning the imprest- its accountal and clearance must be monitored closely.
3. As far as possible there should be only 1 imprest per imprest holder and the amount of imprest must not be larger than that is absolutely necessary.
4. Vouchers of one time imprest sanctioned for any emergent situation must be accounted for in a strictly time bound manner to ensure that imprest has been spent for the purpose for which it was received.
5. It may also be ensured that any high value payment of regular nature SHOULD NOT be paid through imprest.
6. Scheme for use of SBI Imprest card for disbursement of imprest to the Imprest holders was introduced on all Indian Railways. The scheme envisaged that imprest holders are provided with SBI Imprest Cards to facilitate withdrawal of funds for the imprest expenditure. In this regard,

attention is invited to Board's letter No. 2012/AC-II/21/8 dated 12.12.2012 (RBA No. 46/2012) for strict compliance.

7. Further instructions regarding proliferation of SBI imprest cards were also issued by Railway Board from time to time.

8. All imprest cards must be linked with Imprest Sanction Master of IPAS.

9. The prescribed checks for operation and recoupment of imprest must be followed scrupulously.

10. PFAs may direct that all Sr DFMs/ WAOs/ Dy FAs to conduct a special, intensive check of all imprest accounts being operated under their control. The check should include whether monitoring and accountal of imprest account is proper; if any payment more than the ceiling amount has been made in imprest account; and no old items are lying in imprest for clearance for want of vouchers. The results of this check may be advised to railway Board by 20/1/2023.

Action taken in this regard may be advised latest by 20.01.2023 at ajay.bartwal@gov.in.

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