

**CONTROLLER GENERAL OF DEFENCE ACCOUNTS,
ULAAN BATAAR ROAD, PALAM, DELHI CANTT – 110010.
(IFA wing)**

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Circular No. 12 of 2012.

No. IFA/09
To

Dated :- 14 --09—2012.

Sub :- Permanent Advance/Imprest : Maintenance and Accounting thereof.

As per provisions contained in para 88 of OM Pt – II Vol – I, Permanent Advance/Imprest has been sanctioned by CGDA in respect of Pr.IFAs/IFAs to meet their day to day expenditure.

2. During inspection of some of the IFA offices, it has been observed that cash book to record the details of expenditure incurred out of Imprest are not being maintained properly.

3. It is advised that guidelines issued by HQrs office vide No. AN/III/3064/1/vol-VI dt 29.12.1988 for maintenance of cash book in department and safe custody of cash would be scrupulously followed. The guidelines on maintenance of cash book for imprest and accounting of imprest are reproduced as Annexure – A for guidance of all concerned.



(V Mani)
Sr AO (IFA wing)

Annexure – A to Circular No. 12 of 2012 dt 14 --09--2012.

1. Offices have been allowed a fixed amount of permanent advance from which to defray its day to day miscellaneous expenses.
2. All charges on account of office contingent expenditure out of imprest are to be sanctioned by competent authority.
3. The details of expenditure will be recorded in the cash book (IAFA 481) and each entry will be initialed by the Cash Officer.
4. As and when occasion demands a contingent bill will be prepared with reference to the entries (Paid vouchers), appearing in the cash book and submitted to the CDA for audit and issue of cheque for recoupment of the imprest.
5. The vouchers to be forwarded for recoupment are also to be serially numbered and the contingent bill for recoupment of imprest should contain the list of vouchers inter alia indicating Sl No. , Vr No., amount of Vr and sub total of all vrs.
6. In the cash book, sanctioned amount of imprest will appear on the debit side (left hand side) and the amount spent but not recouped or bill submitted but awaiting recoupment will appear on the credit side of the cash book (right hand side).
7. Cheques/Cheque slips as and when received against recoupment of imprest will be entered on the debit side (asset side) of the cash book indicating the serial no. and month to which it pertains.
8. During the daily check of cash, by the concerned officer, it is to be ensured that the actual physical cash plus the total expenditure appearing in cash book for which no contingent bill has been preferred, tally with the balance in the cash book on that dates.
9. It will be ensured that at no time the expenditure from Imprest advance exceeds the Imprest ceiling fixed.
10. The cash book should be closed on the date of transfer of cash officer and a handing/taking over of both relieved and the relieving Govt servant showing the cash balances, if any, should be got signed and recorded in the cash book.
11. The cash book will be closed and submitted to Dy.IFA/IFA on the last day of each month.
12. A certificate as on 31st March for holding of permanent advance/Imprest is to be furnished by the offices of PIFA/IFA as per provisions contained in Rule 291 of GFR – 2005 read with para 10.12.4 of civil accounts manual.

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