

**FORM 2**

**(P.W.A. 3)**

**IMPREST CASH ACCOUNT**

(Referred to in paragraphs 6.6.8 TO 6.6.12)

Imprest Cash Account Book No. \_\_\_\_\_  
w.e.f. \_\_\_\_\_ to \_\_\_\_\_  
Certified that this Imprest Cash Book contains \_\_\_\_\_ pages.

Executive Engineer  
Division  
C.P.W.D.

FORM 2  
(P.W.A 3)

**IMPREST CASH ACCOUNT**

*(Referred to in paragraphs 6.6.8 to 6.6.12)*

[ This form should be printed in two foils and bound in book form]

Notes to be printed on **the** Fly-leaf

1. Government servants entrusted with fixed imprests or temporary advances should maintain and render accounts of their disbursements therefrom in this form.
2. The round sum with which an Imprest cash account is opened should be entered at once in red ink in column 5, "Total". The date and manner of the remittance, and if recouped by cheque, the cheque and cheque book number should also be entered, column 3 being utilised for the latter purpose. The disbursements from this imprest should be entered daily as they are made clearly and in full detail; and from time to time as the imprest-holder finds it necessary, as also a few days before the due date for the monthly closing of the cash book of the disbursing officer, from whom the imprest is held, the account should be closed and balanced, the right-hand half page being cut off and sent to the disbursing officer, and the counterfoil retained by the imprest-holder. The account should be supported by a voucher in proper form, for each payment, numbered and attached to the account so as to correspond with the order of the entries in column 2, "Voucher No." The sums received, from time to time, in recoupment of the imprest should be entered in column 5 in red ink in the same way as the fixed amount with which the account was first opened.
3. The account should contain no entries of receipts other than the opening entry of the fixed imprest and the subsequent recoupments of expenditure nor any entries of expenditure other than those paid directly by the imprest-holder himself from the amount of his imprest.
4. Money received by imprest-holders on behalf of Government is not to be mixed up with their imprest cash, or brought into the imprest cash book, but should be disposed of in the manner prescribed in paragraph 6.3.4 of the Code.
5. To facilitate the abstracting of charges by the recouping disbursing officer the imprest-holder must invariably enter in column 3, along with other particulars of payment the name of the work, etc., to which each payment is debitable and also the name of the contractor or other person, if any, from whom the amount paid is recoverable. Column 6 is intended for the head of account to which each payment relates and should be left blank by the imprest-holder. The date and manner of recoupment and, if recouped by cheque, the cheque and cheque book number should be entered by the recouping disbursing officer on every imprest account disposed of by him, also a note of increase, reduction, or withdrawal **should be kept as and when this occurs**. When the account is incorporated in his own cash book, it should be numbered to correspond with the voucher number quoted in the cash book, so as to be readily traceable from it
6. Temporary advances should also be accounted for in this form, but the account of these advances should be quite distinct from those for permanent advances.



### ABSTRACT OF CHARGES

Names of works						
Period ..... to .....	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total						

N.B. This abstract will be printed at the back of each form and should be filled in by **(by** the Sub-divisional Officer when the imprest-holder receives funds from **him)** the Divisional Officer.