



भारत सरकार Government of India  
रेल मंत्रालय Ministry of Railways  
रेलवे बोर्ड (Railway Board)



RBA.No.46 /2022

No. 2022/ACII/25/4

New Delhi, dated 14.9.2022 .

Principal Financial Advisers,  
All Zonal Railways/PUs.

**Sub: Misappropriation/manipulation of PF Ledgers .**

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A case of misappropriation/manipulation of PF Ledgers has been reported by one of the Zonal Railways.

The modus operandi followed involved the following routes-

- Fraudulent posting of unlinked amounts lying in the account of the Unit (un-posted items), in ledger accounts of certain working employees
- Preparation of fraudulent JVs by debiting Revenue Demand heads with contra credit to the PF head and then posting to PF ledgers of certain employees.
- Fraudulent withdrawal of amount by such employees from their PF account

*Prima facie* the following acts of omission and commission facilitated the fraud:


- Non implementation of provisions under RBA No. 56/2021 dated 27.10.2021, which emphasises the countersigning of JVs above Rs 1,00,000/ by a JAG officer.
- Weak internal checks- thorough test checks were not carried out, at prescribed intervals.
- Lack of proper scrutiny of unlinked balances, suspense heads
- Sharing of Login IDs/password/OTPs.

To preclude similar occurrences in future, all JVs produced within a unit, which are not supported by transfer transaction certificate, will now be accepted in IPAS only with digital signature of Accounts Officer as per RBA No. 56/2021. Officials concerned may be advised suitably to ensure strict compliance.

Further investigations in the matter are in progress. In the meantime it is desired that-

- Special checks may be carried out on your Railway/ unit to rule out similar incidents. - scrutiny of unlinked balances and suspense heads
- All Staff may also be sensitised for not sharing their IPAS credentials.
- Extreme precautions to be followed while providing access to officials for different modules in IPAS. Maker- checker principle to be followed at all times

A feedback on the action taken may please be advised to the undersigned, early.

  
(Ajay Bartwal)  
Joint Director Finance (CCA)  
Railway Board