

**GOVERNMENT OF INDIA
MINISTRY OF RAILWAYS
(RAILWAY BOARD)**

No.2024/F(X)II/10/16 (E.No.3471387)

New Delhi, dated 03.02.2026

The General Managers, Indian Railways,
The Director General RDSO, Lucknow,
The General Manager CORE,
CAOs (Const.),
CAO, MTP/Mumbai,
PCAO/PLW and COFMOW.

Sub: Systemic improvement for imprest and cash handling.

While examining a case, Central Vigilance Commission (CVC) has stipulated that:

"as a systematic improvement measure across all railway zones, the Railway Board should review the guidelines for imprest and cash handling, to incorporate a provision for penal interest if the withdrawn cash remains unutilized beyond a short period. Additionally, the Board should establish a clear timeline after which unutilized cash will be recovered from the salary and allowances of the concerned official."

2. Accordingly, existing practice being followed by Railways and suggestions for changes required therein were sought from the Railways. Based on the feedback received from the Railways, the matter has been reviewed and approval of Board has been obtained for taking the following steps for effective handling of imprest and cash:

i) Details of advances given to the imprest holders through IPAS will be mapped with the HRMS data base of the imprest holder. Any amount outstanding against the imprest holder at the time of retirement/transfer to be mandatorily included while grant of NOC & to be recovered at the time of finalization of settlement dues/issue of LPC.

ii) Non performing cash imprest accounts may be closed automatically after lapse of Accounting year in order to minimize cases of unutilized imprests.

iii) Imprest ceiling limit may be reviewed at a regular interval (say quarterly) and if the Imprest is not being utilized fully, imprest amount will be reduced accordingly.

iv) Details of Imprest vouchers may be posted in Imprest register so that it may be readily available for verification by the concerned authority.

v) Use of Imprest card should be mandatory for all Imprest holders. Exception may be allowed only based on the reasons recorded for the same and with the approval of DRM/CWM/PHOD.

vi) The amount for unused imprest must be deposited immediately through Money Receipt (MR).

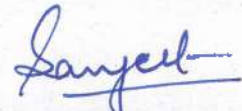
vii) In cases where MRs for unused cash against one-time cash imprests are not deposited within the prescribed time limit, penal interest of 5% p.a. may be imposed on the imprest holder. Additionally, amount of unutilized cash plus penal interest will be recovered from the salary of the concerned imprest holder.

viii) There will be a restriction on acceptance of vouchers more than 3 months old and vouchers pertaining to previous financial year.

ix) Imprest is drawn against a post and not individual. It is important that appropriate care is taken to transfer the imprest to the new incumbent with handover of the requisite cash amount/vouchers. Further, the details of incumbent must be updated on IPAS. The process of mapping the imprest to an employee on IPAS, should also be ensured.

x) It may be ensured that the incumbent of the post against which imprest has been taken, is held accountable. The imprest is task specific. Therefore, vouchers need to be submitted in the same month when the task is complete. A time delay of more than one month may entail the penal interest as mentioned in para vii) above. Cash handling in such imprests is completely avoidable.

3. The above instructions should be scrupulously followed while handling imprest and cash.



(Sanjeet Kumar)
Director Finance (Expenditure)
(Railway Board)
New Delhi, dated 03.02.2026

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Copy to:

- i. Dy. Comptroller & Auditor General of India (Railways), Room No.224, Rail Bhawan, New Delhi.
- ii. PFAs, Indian Railways.
- iii. FA & CAO(C)s, Indian Railways.



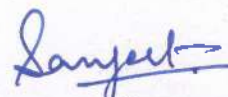
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Director Finance (Expenditure)
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Copy for information to:

The Director General, National Academy of Indian Railways, Vadodara.
The Director General, Indian Railways Institute of Financial Management, Secunderabad.
The Director General, Indian Railway Institute of Transport Management, Lucknow.

The Director General, Indian Railway Institute of Civil Engineering, Pune.
The Director General, Indian Railway Institute of Mechanical and Electrical Engineering, Jamalpur.
The Director General, Indian Railway Institute of Signal Engineering and Telecommunications, Secunderabad.
The Director General, Indian Railway Institute of Electrical Engineering, Nasik.
The Executive Director, Indian Railways Centre for Advanced Maintenance Technology, Gwalior.
The Registrar, Railway Claims Tribunal, Delhi.
The General Secretary, IRCA, New Delhi.
The Chief Commissioner of Railway Safety, Lucknow. The Secretary, Railway Rates Tribunal, Chennai.
The Chairman, Railway Recruitment Board, Ahmedabad, Ajmer, Allahabad, Bangaluru, Bhopal, Bhubaneshwar, Chandigarh, Chennai, Gorakhpur, Guwahati, Jammu & Srinagar, Kolkata, Malda, Mumbai, Muzaffarpur, Patna, Ranchi, Secunderabad and Trivandrum.



(Sanjeet Kumar)
Director Finance (Expenditure)
(Railway Board)

Copy to: OSD/MR, OSD/Co-ord/MR, Additional PS/MR, Advisor/MR, PSOs/Sr.PPSs/PPSs/PSs to Board Members, Secretary, DG/RHS, DG/RPF, ADG/DS, Additional Members, OSDs, Advisors and Executive Directors, PED/Vigilance, PED/IR, EDCE(G), DIP, Editor IR, Editor/Bhartiya Rail and O&M Branch of Board's office.

