

**F. No. 11/58/2017//MCTC/CGHS/EHS(3101233)/I/3849129/2026**

Government of India  
Ministry of Health & Family Welfare  
(EHS Section)  
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Workhall No. 11076, 1st Floor, B-Wing  
Kartavya Bhavan-1, New Delhi  
दिनांक -20-03-2026

**OFFICE MEMORANDUM****Subject: Enhancement of Permanent Advance (Imprest Money) in respect of CGHS Units/Wellness Centres and Offices of Additional Directors, CGHS**

The undersigned is directed to convey the approval of the competent authority for enhancement of Permanent Advance (Imprest Money) to meet the contingent expenditure ( both recurring and non-recurring) in respect of CGHS Units/Wellness Centres/AYUSH Wellness Centres, Field Offices and Offices of Additional Directors, CGHS, to meet routine day-to-day contingent and emergent expenditure and to ensure smooth functioning of CGHS units.

2. Accordingly, the revised limits of Permanent Advance shall be as under:

Category	Existing	Revised
CGHS Unit/Polyclinic/Lab/ Wellness Centre (Allopathic and AYUSH) / Field Offices/Hospitals	₹10,000	₹25,000
Office of the Additional Director, CGHS	₹20,000	₹1,00,000

3. The Permanent Advance shall be sanctioned, operated and regulated in accordance with Rule 322 of the General Financial Rules (GFR), 2017, Para 10.12.2 of the Civil Accounts Manual, 2024, and extant instructions issued from time to time. There shall be no upper limit on the Imprest Money per annum. Indicative guidelines for imprest Money are annexed (Annexure 1)

4. This issues with the concurrence of the Integrated Finance Division (IFD) vide CD No. 2959 dated 12.01.2026.

5. All Additional Directors, CGHS, Officer-in-Charge of CGHS Wellness Centres, CGHS Units and Field units are requested to take necessary action accordingly.

(Hemlata Singh)  
Under Secretary to the Government of India  
Tel 011-24013252

To

1. Addl. Director, CGHS(HQ)/ Addl. DDG(CGHS)/ Addl. Directors, CGHS of Cities / Zone.
2. All CGHS Wellness Centres and units in CGHS through the concerned AD,

CGHS

3. MCTC, CGHS, with the request to upload the document on the CGHS Website ([www.cghs.mohfw.gov.in](http://www.cghs.mohfw.gov.in)).
4. All PAOs and DDOs in CGHS

Copy of Information to:

1. PPS to Secretary (H&FW), MoHFW
2. PPS to AS & DG CGHS
3. PPS to JS (MoHFW), CGHS
4. PPA to CCA MoHFW

(Hemlata Singh)  
Under Secretary to the Government of India  
Tel 011-23061778

## Annexure I

**Guidelines for Imprest Money/Permanent Advance for CGHS****Sanction and Purpose:**

Permanent Imprest is sanctioned to the Additional Director, Head of Field Unit, CMO In-charge of Wellness Centres for meeting day-to-day contingent expenses and unforeseen expenditures. The following guidelines must be adhered to for any expenditure from the Permanent Imprest:

**1. Vigilance and Financial Prudence:**

All concerned are expected to exercise the same level of vigilance and prudence regarding the expenditure of public funds as they would when spending their own money.

**2. Scope and Applicability**

This SOP shall apply to:

- CGHS Wellness Centres (Allopathic & AYUSH)
- CGHS Units and Field Offices
- Offices of Additional Directors, CGHS

The SOP shall be read as supplementary to the Office Memorandum on enhancement of Permanent Advance and shall not override statutory financial rules.

**3. Definition**

Permanent Advance / Imprest is a standing advance sanctioned to an officer to meet day-to-day contingent and emergent expenditure, where delay through normal procurement channels may adversely affect official functioning.

**4. Sanction of Permanent Advance**

4.1 Permanent Advance shall be sanctioned by the competent authority in accordance with Rule 322 of GFR, 2017 and Para 10.12 of the Civil Accounts Manual, 2024.

4.2 The standing ceiling of Permanent Advance has already been decided by the Directorate of CGHS and shall be as under:

- CGHS Units / Wellness Centres / Field Offices: ₹25,000/- (Rupees Twenty Five Thousand only)
- Office of the Additional Director, CGHS: ₹1,00,000/- (Rupees One Lakh only)

4.3 The above ceilings shall be treated as final and operative limits for CGHS and shall not require re-determination with reference to past contingent expenditure.

4.4 While operating the sanctioned advance, the imprest holder shall endeavour to ensure that:

- The amount outstanding at any point of time does not exceed the sanctioned ceiling; and
- Recoupment is effected regularly so that the imprest remains a revolving advance.

**4. Accountability:**

The Additional Director, In-charge of the Wellness Centre, Units, as the holder of the Permanent Imprest advance, are wholly accountable for ensuring that all funds are utilised strictly for bona fide government purposes and in compliance with rules and regulations.

#### 5. Permissible and Non-Permissible Expenditures:

Expenditures must be limited to day-to-day petty contingent expenses of an emergent nature or urgent requirements essential for the normal functioning of the Additional Director's Office, Field Units and Wellness Centre. Few examples include:

- a. Repairs of appliances and equipment.
- b. Procurement of spares.
- c. Stationery required for unavoidable functional purposes.

Such items should ordinarily **only be procured when the requisite is not available in the office**, and the expenditure must be **justified with proper documentation** of the circumstances.

In cases involving replacement of electronic components (such as motherboard, RAM, hard disk, etc.), the replaced parts shall be retained by the office and processed in accordance with the prescribed procedures for e-waste condemnation and disposal.

Further, for any bill submitted towards repair or replacement of electronic components, a copy of the relevant entry from the Inventory Register maintained for condemnation (based on Form GFR-10; Copy of Form GFR 10 as Annexure B) shall be enclosed along with the bill as supporting documentation

**Expenditures on items of capital nature** (e.g., fan, printer, refrigerator, UPS, furniture, etc.), assets, limited-time assets, or payments such as allowances/honorariums are **not permissible** through Permanent Imprest. Other exclusions include

- d. Payment for AMC for Water purifier, AC, etc.
- e. Honorarium, allowances, or wages
- f. Advance of pay to Group 'A' or 'B' officers
- g. Splitting of expenditure to bypass limits

Any violation shall be treated as a financial irregularity.

In the event of an urgent and justified purchase of goods such as a router, modem, etc., prior intimation should be given to the concerned procurement section. After procurement, the item must be duly entered into the **Dead Stock Register, and the stock entry report should be attached along with the bill.**

All expenses should include proper justification and must not exceed the sanctioned Permanent Imprest limit of ₹1,00,000/- or ₹25,000/- as applicable.

The imprest holder may, at discretion, utilise the advance for any other bona fide Government expenditure, except those specifically prohibited under rules (Para 10.12.1(e) of Civil Accounts Manual (CAM) 2024).

## **9. Recoupment and Adjustment**

9.1 Permanent Advance shall be **recouped regularly and at least twice a month**, as envisaged under Para 10.12.1(b) of CAM, so that the advance does not remain unadjusted.

9.2 Each recoupment claim shall be supported by:

- Original bills and vouchers
- Item-wise statement of expenditure
- Certification by the imprest holder

## **10. Registers and Records**

10.1 Each office shall maintain:

- **Permanent Advance Register in Form CAM-61**
- Voucher-wise imprest expenditure register

10.2 Any increase or reduction in the amount of imprest during the year shall be recorded **in red ink** in the Register, as prescribed (Para 10.12.2, CAM).

10.3 The amount of the advance outstanding as on 31st of March each year should be entered in the money column for the subsequent year.

## **12. Scrutiny and Audit**

12.1 Sanctions and operation of Permanent Advance shall be scrutinised to ensure:

- Sanctioning authority is competent
- Advance is sanctioned for subordinate offices, not personal use
- Compliance with Rule 322 of GFR, 2017

12.2 Imprest accounts are subject to **internal audit, PAO audit, and C&AG audit.**

## **13. Recoupment Procedure:**

Requests for recoupment of the imprest amount should be submitted to the Additional Director, CGHS. A summary sheet detailing item-wise expenditures must accompany the request. This should be duly signed by the imprest holder and forwarded by the In-charge.

## **14. Compliance:**

All concerned are requested to strictly adhere to these guidelines and maintain financial propriety to safeguard the organization's financial interests.

### **Procedure for Conveyance Hire Through Imprest Money for Field Units**

This procedure outlines the steps for claiming reimbursement of conveyance expenses through imprest money at CGHS Wellness Centres, covering two categories: **Personal Conveyance** and **Freight Charges**.

#### **Personal Conveyance (Bus/Taxi/Train Fare)**

##### **Eligibility:**

- Applicable for official travel of employees.
- The total claim per month should not exceed **₹300/- per month.**

#### **Workflow:**

1. **Fill Conveyance Form (Annexure A):**
  7. Enter the name and details of the employee.
  8. Mention the mode of transport (bus, taxi, or train). In case of railway pass, add pass number.
  9. Attach supporting tickets/receipts/railway pass for the journey.
2. **Certification:**
  7. Ensure the form is **certified and verified** by the **In-charge** with their signature and seal.
3. **Forwarding:**
  7. The **CMO In-charge** adds a **dispatch number** and forwards the form to the Administrative Division (AD) office.
4. **Submission:**
  7. Update the details on the google spreadsheet.
  8. Submit the form at the **dispatch section** of the AD office for processing.

### **Freight Charges (For Bringing Stationery/Medicines)**

#### **Eligibility:**

- Applicable for transporting official items like stationery, medicines, or equipment from Office/Store to Wellness Centre and vice versa.

#### **Workflow:**

1. **Fill Conveyance Form(Annexure A):**
  7. No need to include a person's name.
  8. Clearly write and highlight "**Freight Charges**" at the top of the form.
  9. Fill up the details like Date, Place, From, To, Mode of journey, Distance & amount.
  10. Mention the items transported and the **accurate fare** incurred.
  11. Attach receipts or supporting documents, if available.
2. **Certification:**
  7. Get the form **certified and verified** by the **In-charge** with their signature and seal.
3. **Forwarding:**
  7. The **In-charge** forwards the form to the Administrative Division (AD) office.
4. **Submission:**

7. Submit the form at the **dispatch section** of the AD office for processing.

### **Procedure for Office Expenses Through Imprest Money**

#### **Eligibility:**

- Purchase of consumable or non-consumable items such as batteries or other necessary items required for the smooth functioning of the Wellness Centre.

#### **Exclusions**

- Expenses for capital goods (e.g., furniture, medical equipment, etc.).
- Purchases exceeding ₹25,000 per item.

#### **Workflow:**

1. **Bills in original**
  7. Attach receipts or supporting documents, if available.
2. **Certification:**
  7. Get the bill **certified and verified** by the **In-charge** with their signature and seal.
3. **Forwarding:**
  7. The **In-charge** the form to the Administrative Division (AD) office.
4. **Submission:**
  7. Submit the form at the **dispatch section** of the AD office for processing.

### **General Instructions**

- Ensure all forms and receipts are complete and accurate to avoid delays in processing.
- Maintain a record of all submissions and dispatch numbers for tracking purposes.
- Claims may be submitted bimonthly.
- Any discrepancies in fare or supporting documentation may lead to rejection of the claim.

### **13. General Instructions**

- Permanent Advance shall be utilised **only for official purposes**.
- Delay or misuse may attract recovery and disciplinary action.
- In case of doubt regarding admissibility, prior clarification shall be obtained from Accounts Section.

