

**GOVERNMENT OF WEST BENGAL**  
**Finance Department**  
**Audit Branch**

No. 4205-F

Kolkata, the 12<sup>th</sup> May, 2005

***Subject: Drawal of advances in Abstract Contingent Bill.***

Modality of according financial sanction has been elucidated in Memo no. 3242-F dated 6th April, 1991 read with Memo No. 11282-F dated 19-10-1978 and No. 11742-F dated 6-11-1978. There are cases, where along with sanction order the different Administrative Departments require drawal of advances of the sanctioned amount fully or partly for the sake of proper and timely utilization of the amount for which it is meant. In Memo No. 9772 (54)-F dated 11-10-1990 along with No. 9510-F dated 9th August, 1983 and No. 12366-F dated 7th October, 1983 the detailed procedure for drawal of such advance & making their adjustment has been prescribed. In Clause 7 of Memo No. 9772-F dated 11th October, 1990 it is mentioned that the proposal for advance drawals will be cleared by Group-T of Finance Department to whom direct reference may be made from the Administrative Deptts. of the Government. There are also cases where the other Audit Groups of Finance Department refer the cases of advance drawal to the Group-“T” for according approval after the Audit Groups give approval to the sanction.

Recently in Memo No. 4051-F dated 6-5-2005 of Finance Department vide Clause 7 it is ordered that the Audit Groups will sanction drawal of advance subject to any general or specific guidelines issued by Group-“T” in this regard. Accordingly, it is stated that the following points should be taken into consideration while giving approval to proposal for advance drawal.

- 1) Whether proforma (copy enclosed) has been properly filled up and duly signed by the D. D. O. and the controlling officer.
- 2) in case, previous advance drawn by D. D. O. is not adjusted, usually drawal of second advance will not be allowed unless there is special and urgent ground behind drawal of second advance.
- 3) Before allowing advance drawal, this has to be checked whether the amount is within the sanction limit as per delegation of financial power and if not, whether sanction has been accorded by the concerned audit Group.

Regarding the non-adjustment of the advances drawn, the controlling officer D. D. O. should be instructed by the concerned Administrative Department to take steps for making immediate adjustment following the guidelines issued in this regard vide the Memo, mentioned herein before.

*Sd/- P. K. Guha Roy*

Special Secretary to the  
Government of West Bengal