

**GOVERNMENT OF WEST BENGAL  
OFFICE OF THE DIRECTOR OF  
TREASURIES & ACCOUNTS  
Stephen House, 4th floor,  
4. B.B.D.Bag (East), Calcutta-1**

No. DT/O/4/G/1386(125)

Dated: 12.09.1995.

Sir,

A question has been raised whether Head of Office can convert outstanding balance of temporary G.P.F. advance into non-refundable advance on completion of 20 years of service by the loanee.

The decision of Finance Department G. 'J' dt.18.5.95 in this regard in this Directorate file No. Dt/O/4/G(pt) is reproduced below for your guidance.

“The Head of Office has been empowered to grant temporary advance (under Spl. reason) and non-refundable advance to the employees under his control. Now conversion of temporary advance into non-refundable advance under Rule 15C of G.P.F.(WBS) Rules is nothing but grant of non-refundable advance. Though in our memo it has not been mentioned that Head of Office can convert such outstanding temporary advance into non-refundable advance. Still we think they can convert the same.”

Yours faithfully,

Sd/- Illegible  
Asstt. Director of Treasuries & Accounts  
West Bengal.