

**GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 4420-F/C. S. No. 100

Calcutta, the 19th April, 1988

NOTIFICATION

In exercise of the power conferred by clause (3) of article 166 of the Constitution of India, the Governor is pleased hereby to make the following amendment in the West Bengal Financial Rules, Volume-I, as subsequently amended (hereinafter referred to as the said rules), namely :

AMENDMENT

In the said rules, for rule 88, substitute the following rules:

“88. Advances may be granted to Government officials who may have to meet certain classes of expenditure before they can place themselves in funds by drawing bills subject to the observance of the following conditions :

- 1) The Heads of Departments may accord sanction to such advances for offices subordinate to them in consultation with the Finance Department. The permanent advances for the offices of the Heads of Departments must, however, be sanctioned by Government.
- 2) The minimum amount of such advance will be Rs. 200 for a particular Head of Office or Drawing and Disbursing Officer and the maximum amount will be an amount not exceeding the monthly average of contingent expenditure of the office/establishment of a particular Head of Office or Drawing and Disbursing Officer for the Proceeding twelve months.
- 3) The application for sanction or revision of the advance by an office/ establishment should be accompanied by statement showing monthwise contingent expenditure for the preceding twelve months. In the case of a new office or establishment, the amount of advance should be fixed on a pragmatic basis subject to review after six months.
- 4) The advance should be recouped at least twice a month so that the amount sanctioned does not exceed half the amount of the average monthly contingent expenditure calculated as in (2) above.
- 5) The permanent advance is primarily intended for meeting emergent Contingent expenditure. The holder of the permanent advance may, however, at his discretion, utilise it to meet any other bonafide expenditure on Government account except for grant of pay advance.
- 6) As the advance involve permanent retention of money outside the Treasury, they must not be larger than what is absolutely essential and they should not be multiplied unnecessarily.
- 7) The amount of the permanent advance should be adequate enough to meet the needs of every

branch of the Department, Office or establishments so as to avoid the necessity of placing separate advance for any subordinate.

8) The accountability for the permanent advance and its utilization on bonafide Government account in accordance with these rules shall rest wholly on the holder.

9) Copies of the sanctions along with monthly statements of expenditure showing the amount of contingent bills cashed with classified details of items of expenditure should be furnished to the sanctioning authority in the following month.

10) In the event of transfer of charges and annually on the 15th April, each officer holding a permanent advance shall send an acknowledgement of the amount due from and accountable for by himself as on the 31st March preceding in F. R. Form No.-7 to the authority which sanctioned the permanent advance, namely, the Head of Department, the Administrative Department or the Finance Department, as the case may be, and the said authority will maintain a suitable record to watch receipt of such acknowledgement and endorse a copy of the same to the accredited Pay and Accounts Officer or Treasury or Sub-Treasury Officer and the Accountant-General, West Bengal.

Note 1.—The cost of service books required for office establishment should be met in the first instance, from the permanent advance of the office concerned, the permanent advance being subsequently recouped from the amount realised by the sale of the books to Government employees.

Note 2.—Advance may be made, out of the permanent advance, for journey on tour to a Government employee, the amount of such advance being restricted to personal travelling expenses for a period not exceeding 30 days as well as expenses on contingent charges arising out of the tour, but such advances and their repayment need not appear in the Government accounts. Travelling allowance advance bills may be made, once for all, for the full claims admissible as soon as the journeys are completed and any advance made out of the permanent advance may be recovered out of amounts drawn from the Treasury or Sub-Treasury or Calcutta Pay and Accounts Office on such travelling allowance bills. The Heads of Offices or the Drawing and Disbursing Officer who allows the payment of advances out of permanent advances shall watch recovery of such advances by opening a suitable Register.

11) Administrative departments should annually compile a list of permanent advance account holders with the amount sanctioned under the administrative control of that department and forward the same by the 10th November to the Finance Department who will consolidate and furnish a certificate of balance of such holding to the Accountant-General (A & E), West Bengal by the 31st December for reconciliation and preparation of Annual Finance Accounts.

By order of the Governor,

Sd/- A. K. Roy

Joint Secretary to the
Government of West Bengal.