

Rules regulating the grant of permanent Advance

95. (a) The permanent advance of a Head of Department has to be fixed and sanctioned by Government.
- (b) Unless the Government directs otherwise, the Head of a Department may sanction the grant to a Government servant serving under him of a permanent advance not exceeding the amount which the Accountant-General considers appropriate.
- (c) Every order sanctioning the grant or a revision of the amount of a permanent advance should be communicated both to the Government servant concerned and to the Accountant-General.
- (d) An application for the initial grant of a permanent advance or for the revision of the amount of an existing permanent advance should be submitted to the authority competent to sanction it through the Accountant-General who will state what amount, if any, he considers appropriate for the advance. If any difference of opinion arises between the Accountant-General and the Head of a Department in this connection, the latter should submit the matter for the orders of the Government.
- (e) No permanent advance should be granted unnecessarily and no such advance should be larger than necessary in view of the obvious objections to the retention of money outside the treasury. A permanent advance sanctioned for the use of the Head of an Office should be so fixed as to meet the needs of every branch of his office; any amounts required by his subordinates should be allotted from his advance and acknowledgments taken from them in a form similar to that in which he furnishes acknowledgments himself to the Accountant-General.

96. The holder of a permanent advance is responsible for the safe custody of the money placed in his hands and he must at all times be ready to produce the total amount of the money in vouchers or in cash. On the 15th April of every year and whenever there is change of the incumbent of the post concerned or in the amount of the advance sanctioned, every Government servant who holds a permanent advance should forward an acknowledgment to the Accountant-General for the amount of the permanent advance for which he has to render account. (The acknowledgment should be in Form No. 8 when there is a change of incumbent and in Form No. 8A in other cases). In the bill for their pay and allowances for the month of April every year, all officers drawing their own pay bills should give a certificate that the acknowledgment of permanent advances as on 31st March of the preceding year has been sent to the Accountant-General. In case no permanent advance is held by an Officer, a certificate to this effect should be attached. In the case of officers who are holding sub advances, a certificate to the effect that the acknowledgment has been given to the officer who is holding the main advance, should be given in the bill.

He should also record in the bill for his pay and allowances for the month of April (to be cashed in May) every year a certificate that the acknowledgment has been duly forwarded to the Accountant General.

Note:— Retrenchments should not under any circumstances, be made good from the permanent advance pending appeal or further reference as to their validity.

Recoupment of permanent advance

97. At the end of each calendar month and also when in the course of a calendar month, a transfer of charge takes place or it is found necessary to draw money for contingent expenses e.g., when the balance of the permanent advance in hand has become inconveniently small, the cashier should rule a red ink line across the page of the contingent register or registers maintained in the office, add up the several columns and post the several totals for the different classes of contingent charges in the bill or bills. The form of the bill for countersigned and non-countersigned contingencies respectively and the instructions to be observed in preparing the bills are laid down in the Kerala