

Treasury Code (see Rules 187 and 188 of Part V of the Kerala Treasury Code). The cashier should then lay the bill with the sub-vouchers and registers before the Head of the Office or the gazetted Government servant whom the Head of the Office has authorised to incur contingent expenditure under Article 92 (b) and to sign contingent bills for him. The Head of the Office or the gazetted Government servant acting for him should carefully scrutinise the entries, initial each entry in the Contingent Register, if this has not already been done and sign the bill if it is in order and also the separate certificates, if any. He should also invariably make suitable entries on the original sub-vouchers to show that they have been paid, so that it will be impossible to use them in support of a second claim and he will be held personally responsible if a second payment is made in respect of any item on account of his not carrying out this instruction properly. The cashier will then date and number the bill and present it at the Treasury for payment.

Note:— In all cases in which sub-vouchers are not required to be submitted to the Accountant-General or other Controlling Officer, the Drawing Officer should certify in the bill that sub-voucher other than those attached to the bill have been so cancelled that they cannot be used again.

98. (a) When the permanent advance is running short and a payment which exceeds the balance of the advance is due to be made the amount of that payment may be entered in the Contingent Register with the number that the sub-voucher will bear when the payment has been made, and included in the bill. The payment should be made immediately after the bill is cashed.
- (b) In an office in which the charges under several Major heads have to be met from a single permanent advance, it is not necessary to prepare bills in respect of those heads under which there has been little expenditure on every occasion when the permanent advance runs short. The expenditure under such heads should be totalled and the bills prepared only at the end of the month in order to begin the following month with the full amount of the permanent advance, or when there is a transfer of charge so that the relieving Government servant may send to the Accountant-General his acknowledgment of having received the whole of the permanent advance in cash.

Temporary advances for specified purposes

99. When a temporary advance is considered necessary for the purpose of meeting contingent expenditure of a specified kind or on a specific occasion and it is not covered by standing sanction given by the Government, an application for sanction should be submitted to the Government. Occasionally, the Government accord a standing sanction for the grant of such temporary advances on all occasions of a particular kind. For example, advances for the transport of opium and gunja, advances to the Inspector-General of Police for the charges in connection with Railway Warrants, and advances to the Land Acquisition Officer for the payment of compensation for land acquired under the Land Acquisition Act. The advance should be adjusted by detailed bills and vouchers as soon as possible.

Advances for contingent charges to be incurred on tour

- +100. When satisfied that it is really necessary, the Head of an office may sanction an advance to himself or his assistant or deputy to cover contingent charges during a journey or tour. The amount advanced should not exceed the sum likely to be required to meet contingent charges such as those for the hire of conveyances or animals for the transport of records, tents or other Government property for a month or for the probable duration of the tour, whichever is shorter. For long tours in departmental vehicles, when it may not be possible to get fuel on credit officers may be provided with advance to meet the cost of fuel to be purchased by them. Except in the Forest Department no part of any such advance may be applied to any expenditure of a gazetted Government servant for which his Travelling Allowance is intended to provide (see also Article 88). The advance should be charged to the final head of expenditure concerned and should be adjusted by detailed bills and vouchers as soon as possible.

+Substitution
[C.S.No.13/79
G.O.(P)1024/79/Fin.
dated 22-11-1979.]