

Standard Operating Procedure for utilization of Permanent Advance Fund

1. Receipt of P.A.Fund

- i) After receiving the cheque of P.A.Fund from PAO- I, the DDO will arrange for encashment of the cheque from RBI.
- ii) Cash as received from RBI will be kept in the custody of Registrar.

2. Utilization of P.A. Fund:

- i) Receipt of requirement which has been approved by HOD or expenditure bills (in duplicate) which have been duly approved for incurrence after due approval of requisition by the HOD, Registrar will hand over the required cash to the concerned section, after making due entry in PA fund register and taking the signatures of the person in the Bill register who has submitted the claim.
- ii) However, in case of expenditures of emergent nature, the approval for incurrence should be taken from Deputy Secretary (Establishment) or his leave substitute. Subsequently, in file approval of such expenditure is to be taken from the HOD within 5 working days.
- iii) The Section submitting the claim should submit 2 (two) copies of bills (original and duplicate).

The Original voucher is to be sent to the Accounts Cell on the same date of payment for keeping record and entry in Cash Book. The Duplicate voucher is to be kept in P.A. Fund file of Establishment Cell (and also scanned copy in a folder on a computer and its details (bill no, date, claimed by whom, description of item, date of submission, balance amount) to be entered in P.A. Fund Register.

- iv) Such bills/ vouchers are to be kept for scrutiny and audit purposes for prescribed period.
- v) After 90% utilization of the fund, the adjustment bills/ vouchers are to be placed in concerned file for approval of the HoD by the Establishment Cell.
- vi) After approval, Establishment Cell will issue the sanction order.

3. Claim for subsequent P.A. Fund:

- i) On receipt of the sanction orders, Adjustment bills will be prepared by the UDA(PA Fund) of Accounts Cell for submission to the PAO- I. This process will be completed within 3 (three) working days.
- ii) The PAO- I will issue cheque on the same day or next day.

4. P.A. Fund Register:

- i) All the above process are to be recorded in P.A. Fund Register (date-wise), to be maintained in Establishment Cell.

Sl. No.	Bill No. / Date	Date of approval	Brief of bill / cheque no. received	Amount of bill / cheque	Date of payment / received	Balance amount