

**Government of West Bengal**  
Finance Department  
e-Governance Group

**Memo No. 398–F(eGov)**

**Dated: 24.01.2024**

Finance Department has been contemplating introduction of a facility for partial adjustment of the advance bills drawn vide rule 4.138 of Treasury Rule 2005 through TR 27 but not adjusted even after expiry of the permissible tenure thereof. The facility of partial adjustment is being allowed to help in adjustment of a significant quantum of unadjusted advances, as in most cases bills in TR 28 for full adjustment cannot be submitted due to a comparatively small portion of the advance still remaining unutilized or due to lack of supporting documents.

Government of West Bengal after careful consideration of different aspects of the matter and after consultation with AGWB and other stakeholders, decided to introduce the partial adjustment facility against the unadjusted advance bills subject to the following conditions:

- **Partial adjustment can be submitted only and only if the advance has been drawn on or before 31.03.2022.** In other words, partial adjustment cannot be submitted for such advances which were drawn on 01.04.2022 or thereafter.
- The minimum amount of each partial adjustment bill should be equal to or more than 20% of the original advance amount, except in case where the adjustment bill is being submitted for full settlement of the original advance. Moreover, the amount being adjusted by the current TR 28 along with the previous adjusted amount will be shown against each of the advance bills included in the TR 28 bill. Reference to previous partial adjustment, if any, will also be made available.
- Reasons for submission of Partial Adjustment are mandatory i.e. the reason as to why Partial Adjustment, instead of full adjustment, is being resorted to has to be specified in clear terms. Also, the time period within which the rest amount of the unadjusted advance will be adjusted has to be mentioned. The reasons so specified will be reviewed at a later date by the Finance Department in order to revise relevant policies in this regard.
- In a single TR 28 bill for adjustment of advances, multiple advance bills can be tagged subject to the condition that only one of them can be for partial adjustment and all the other advances tagged must be for full adjustment of the respective advances. For example, suppose there are five unadjusted advances; three of them may be included in a single TR 28 Adjustment Bill only if two of them are fully adjusted and one is partially adjusted.
- Approval of Partial Adjustments by the Treasury Officer(s) and other stakeholders are subject to the satisfaction of the reasons mentioned in support of such partial adjustments and all other rules and order as are presently applicable, mutatis mutandis, for passing of such bills.
- A detailed guideline is available for download from "Guidelines" menu of WBIFMS portal.

  
24/01/2024  
Additional Chief Secretary to the  
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