

# ELECTION COMMISSION OF BHUTAN



## **Intra-Office Guidelines for Payment of Advance and Property Requisitioning of the Election Commission of Bhutan, 2014**

PM

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and Property Requisitioning of the Election  
Commission of Bhutan, 2014**

## **ELECTION COMMISSION OF BHUTAN**

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# **Intra-Office Guidelines for Payment of Advance and Property Requisitioning of the Election Commission of Bhutan, 2014**

## **1. Introduction**

The Election Commission of Bhutan attaches great importance to economy, efficiency, accountability and transparency in the management and utilization of public resources. In order to achieve these important objectives, it is vital that a coherent and consistent set of principles, rules and instructions is available to guide officials in undertaking their responsibilities. It is, therefore, found necessary to adopt this Guidelines to foster a sound system of administration, in particular, for management of the Advance Payment and Property Requisition Process with the objectives to:

- 1.1. Avoid excess expenditures beyond the limit of the budget approved by the government;
- 1.2. Ensure uniformity and standardization amongst all Department/Division/Employees;
- 1.3. Facilitate for estimating the annual budget; and
- 1.4. Make the system appropriate for computerization.



## **2. Payment of Advance to Employees**

- 2.1. There shall be two types of Advances; Permanent and Temporary Advances.

### **Permanent Advances**

- 2.2. Permanent Advances shall be those advances paid to meet recurring expenses in the field units or branch offices, for example, payment as Imprest Fund.
- 2.3. The following procedures shall apply in respect of payment and replenishment of Permanent Advances to a Permanent Advance Holder (PAH):
  - 2.3.1. The amount of such advance shall be limited to one month's estimated expenditure of the unit, office or section concerned;
  - 2.3.2. The amount of Permanent Advance shall be determined and sanctioned on a case by case basis by the Head of Secretariat;
  - 2.3.3. A PAH shall submit an account of the utilization of the Permanent Advance from time to time to the Head of Secretariat for obtaining replenishment which shall be made normally once a month; and

- 2.3.4. A PAH shall refund the unspent amount of the advance at the close of a fiscal year.

### **Temporary Advances**

- 2.4. Temporary Advances shall be advances which are due to be settled within the Financial Year or when the work is complete, advances such as Salary Advance, Tour Advance and PW Advances.

- 2.5. The following procedures shall apply for payment and liquidation of Temporary Advance to a Temporary Advance Holder (TAH):

- 2.5.1. Temporary Advance shall be approved and authorised for payment only on the basis of an identified and imminent expenditure;

- 2.5.2. The TAH shall submit an account of utilisation of the Temporary Advance to the Head of Secretariat immediately on completion of the assignment and an unspent balance of the advance shall be refunded along with the submission of accounts;

- 2.5.3. When the advance is no longer needed or has not been used for a period of 7 days, the same

shall be returned or refunded to the DDO immediately; and

2.5.4. Once every three months and on the close of a financial year, a complete liquidation of all temporary advances in the hands of the individual TAHs shall be made.

2.6. Temporary advance shall be further subdivided into two:

2.6.1. Personal Advance: Advances paid to Government employees on personal accounts such as advances of Salary, TA/DA advance etc.; and

2.6.2. Public Works Advance (PW Advance): Advance paid to take up official works.

### **3. Sanctioning of Personal Advance**

3.1. A personal advance of any kind shall not be admissible or paid in case a previous personal advance remains unsettled;

3.2. Payment of any personal advance to an employee of ECB shall be processed on the basis of a sanction order issued by the competent authority;



- 3.3. The sanction order shall specify the purpose of the advance, the time for and manner of recovery or adjustment of the advance and a copy of the sanction order shall be attached with the disbursement voucher; and
- 3.4. For current releases, agencies need not request the Department of Public Accounts to release fund as the releases are made quarterly by the Department. However, in Public Expenditure Management System, advance are tagged with release and without release, advances cannot be paid. In addition, as per Finance and Accounts Manual, clause 4.1.4.2(d):

*‘Once every three months and on the close of a financial year, a complete liquidation of all temporary advances in the hands of the individual TAHs shall be made’.*

Therefore, with system restriction for payment of advance more than the release fund and also mandated in FAM, maximum of three months home take pay shall be sanctioned as advance and same shall be adjusted in following months.

- 3.5. The Accounts Officer shall issue status of overdue OBA's on a quarterly basis to ensure these are settled as per Rules.

#### **4. Sanctioning of PW Advance**

- 4.1. PW Advance to employee shall be sanctioned to team of employees of ECB if the amount of advance exceed Nu. 0.500 million.
- 4.2. PW Advance to Supplier shall be sanctioned based on Terms of Reference of the Contract/Procurement Rules and Regulation, 2009.

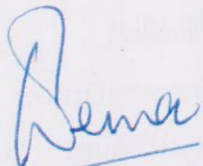
#### **5. Property Requisition Form**

- 5.1. The revised Property Requisition Form as in **Annexure 1** shall be used in order to:
- 5.1.1. Cross verify by the Procurement Officer, when was the last property issued to the office/official and ensure proper distribution of the government's scarce resources;
- 5.1.2. Avoid office supplies exceeding the budget for the FY by controlling excess procurement over approved budget by making remarks from Accounts Officer mandatory;

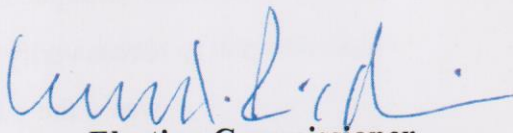
5.1.3. Ensure that the requisition form will guide the accounts/budget official to re-prioritize the available budget or propose for additional budget to Department of National Budget if the budget for the FY is exhausted and after which, if there are any emergency and urgency for a property.

5.2. The Procurement Officer shall be responsible to maintain a sound inventory system to ensure that minimum desired level of stock is maintained at all times.

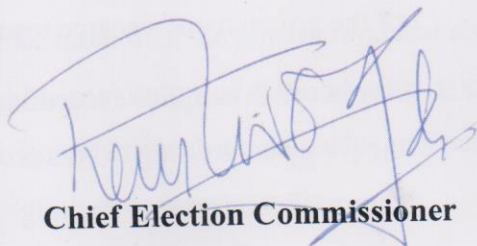
Therefore, all are directed to comply with these Guidelines fully to promote a clean and healthy administrative practices in ECB until further orders.



**Election Commissioner**



**Election Commissioner**



**Chief Election Commissioner**

**Dated: 29<sup>th</sup> of July 2014**



# Annexure 1: Revised Requisition Form

PMIM-1

## Election Commission of Bhutan

### Property Requisition Form

Property requisition on: .....

No. ....  
Date: ...../...../.....

Requisition					Details of Issue				
Sl. No.	Name and description of item	Unit	Quantity	Name of work	Quantity issued	Bin Card/ L.F	GIN No.	Date	Remarks, Initials

☐

Please raise debit note for adjustment against our Intra-Agency Settlement Advance A/C. on acceptance

☐

Items are required for office use

Property Requisitioned By:

Signature  
Name, Date and Designation

(Remarks from Procurement Section):

(Remarks from Accounts Officer):

Approved By:

Signature  
Name, Date and Designation