



GOVERNMENT OF KERALA

Finance (Expenditure. C) Department

CIRCULAR

No. 57/2012/Fin.

Dated, Thiruvananthapuram, 3rd October, 2012.

Sub:- TA claims of Gazetted Officers - Defects/Deficiencies noticed in Audit scrutiny - strict instructions - issued - reg.

Ref:- Letter No. IAU II/I/2011-12/TA/22 dated 30/03/12 of Principal Accountant General (Civil & Commercial Audit), Kerala, Thiruvananthapuram.

The Principal Accountant General (Civil & Commercial Audit, Kerala, Thiruvananthapuram) in his letter cited above has brought to the notice of the Government certain defects/deficiencies/procedural lapses noticed while conducting audit of TA bills of State Government employees. Though this was brought to the notice of the concerned officers and Controlling Officers, the same mistakes/deficiencies/procedural lapses were noticed repeated in many cases. Hence, the following instructions are issued to be followed for preferring TA claims correctly and within the prescribed time limit, so that the scrutiny of TA entitlements can be done effectively.

- i) Budget allotment from the current year's appropriation with countersignature of the Controlling Officer should be noted in the TA bill (Article 40(a)(ii) and 85(a) of KFC Vol. I).

- ii) Sanction order of Tour/Transfer and detailed tour diary countersigned by the Controlling Officer should invariably be attached with every TA bill (Article 40(a)(i) read with Government Circular No. 51/08/Fin. dated 18/08/08).
- iii) In order to avoid presentation of time barred and forfeited TA claims, it should be ensured that all TA claims are preferred to the Controlling Officers within a period of one year from the last day of month in which journey was performed (Article 53(e) of KFC Vol. I), eventhough the period of limitation for drawing TA claim is two years from the last day of the month in which journey was performed (Article 56(b) (ii), KFC Vol. I).
- iv) Supporting documents such as Taxi receipts, Rent receipts for stay in hotels outside State, parcel receipts for transportation of personal effects etc. should be enclosed with every TA claim.
- v) Copies of Boarding pass/Ticket Jacket showing cost of air fare should be attached with TA claim (G.O(P) 423/06/Fin. dated 16/10/06).
- vi) The required certificates should be signed by the Officer on the last page of TA bill. The date of submission of the claim should also be furnished.
- vii) Sanction under Ruling I to Rule 59 of KSR Part II for drawing DA exceeding 10 days at a place should be obtained.
- viii) Details of travel by Taxi/Auto (Places & Distances) should be furnished.

- ix) Each and every column of TA bill should be properly filled up showing details and purpose of journey, pay, designation and headquarters of the officer, date and time of journey (departure and arrival), halt period, distance and mode of conveyance, class of accommodation, details of actual expenses in column 5, purpose of journey/halt in column 7 etc. should be furnished legibly in the TA bill.

All the Heads of Department/DDO's/Self Drawing Officers are hereby directed to adhere to the instructions scrupulously while presenting the TA claims and avoid such defects/deficiencies pointed out by the Accountant General in future. Any laxity in this regard will be viewed seriously.

**RAJESH KUMAR SINHA,
SECRETARY, FINANCE (EXPENDITURE).**

To

The Principal Accountant General (Audit), Kerala, Thiruvananthapuram.
The Accountant General (A & E), Kerala, Thiruvananthapuram.
All Heads of Departments and Offices.
All Departments (all sections) of the Secretariat
The Secretary, Kerala Public Service Commission, Thiruvananthapuram (with C.L.).
The Registrar, High Court, Ernakulam (with C.L.).
The Advocate General, Ernakulam (with C.L.)
The Registrar, Kerala/Cochin/Kozhikode/Kannur/Sree Sankaracharya/Mahatma Gandhiji University (with C.L.).
The Registrar, Kerala Agricultural University, Thrissur (with C.L.).
The General Manager, Kerala State Road Transport Corporation, Thiruvananthapuram (with C.L.).
The Secretary to Governor (with CL).
All Additional Chief Secretaries, Principal Secretaries, Secretaries, Additional Secretaries, Joint Secretaries, Deputy Secretaries and Under Secretaries to Government.
The Secretary, State Information Commission, Thiruvananthapuram. (with C.L.)
The Director General of Police, Thiruvananthapuram.
The Director of Treasuries, Thiruvananthapuram.
The Private Secretary to Chief Minister and other Ministers.
The Private Secretary to Leader of Opposition and Government Chief Whip.

The Private Secretary to Speaker of the Legislative Assembly.
The Private Secretary to Deputy Speaker
The Additional Secretary to Chief Secretary.
The Secretary, Legislature Secretariat.
The Secretary, Kerala State Electricity Board, Thiruvananthapuram (with C.L).
The Secretary, Ombudsman, Thiruvananthapuram.
✓ The Nodal Officer, www.finance.kerala.gov.in
The Stock file / Office copy.

Forwarded/ By Order,


Section Officer.