

**O/o the Principal Accountant General(Audit)
Himachal Pradesh, Shimla-171003**

No:- Ent-/Audit/TA/2024-25/612-17

Dated:- 10-09-2024

Standard Operating Procedure for Domestic Travelling Expenses

To regulate expenditure under the Head "Domestic Travelling Expenses", all the staff members and Sections of the office should follow the instructions given below while submitting TA claims and framing tour programmes:

1. Submission of TA Claim:

- The time limit for submission of TA claim is 60 days following the date of completion of the journey (**Ministry of Finance, Department of Expenditure Order dated 13.03.2018**).
- If the TA advance has been drawn, adjustment bills should be presented within fifteen days of the completion of the tour/rejoining duty(**GFR Rule 51**).
- Before countersigning party members' TA bills, the in-charge Sr. Audit Officer of the party must verify all documents and details with reference to the approved tour programme.
- Similarly, the in-charge Sr. Audit Officer at Headquarters will follow the same procedure before sending the TA bills to the Entitlement section.
- It may be ensured that all columns of TA bill are properly filled in with the relevant information all required documents are attached.

2. Hotel Stay and reimbursement:(FR & SR PART-II Rule 51.)

- Where party members stay in a hotel/Guest House/Home Stay etc, the same should be registered/licensed as such by the proper authority.
- Printed bill receipts along with the printed registration number/GST number etc. should be obtained from the hotel/Guest House/Home Stay etc. after payment and economy in expenditure may please be adhered to in line with the instructions issued by Headquarters from time to time.
- All officers/officials sharing the hotel/Guest House/Home Stay room etc. during their stay should certify the amount of share paid by them on the original receipt.
- One claimant should enclose the original receipt, and others should enclose a photocopy of the receipt along with their respective claims.

3. Accommodation:

- During the tour, all members of the audit party may, where possible, stay in HP Government Rest Houses, and receipt issued by the Govt. rest house should be attached with the TA claims and economy in expenditure may please be adhered to as per instructions issued by Headquarters from time to time.
- In case the audit party stays in hotel due to non-availability of govt. accommodation or any other constraints, they should submit final bill as proof of stay settled by the hotel authorities.
- Headquarters should ensure that the audit party is called back daily to headquarters if the same is within 30 km distance from the Headquarters by providing work cum transit after working hours.
- Audit Party members should avoid staying in a hotel on the last working day of the tour when within 50 km distance from Headquarters.

4. Weekend and Holidays Stay:

- If the audit party is camping at less than 100 km from the Headquarters, it should be called back to Headquarters every weekend/Gazetted holiday.
- If the audit party is camping at 100-150 km, it should be called back to Headquarters if there are two consecutive holidays.
- The audit party should be called back to Headquarters if there are three consecutive holidays and party is camping at a distance upto 250 km from headquarter.

5. Travel by Own Car/Taxi:

- Permission to travel by own car/taxi to perform the journey outside the State should be obtained from the Principal Accountant General with due justifications.
- Similarly, permission to travel by own car/taxi to perform the journey within the State should be obtained from the Group Officer.
- In all such cases, all members of the party should travel together in the same taxi/own car while on tour and economy in expenditure may please be adhered to in line with instructions issued by Headquarters from time to time.
- The vehicle should be registered in the name of the concerned Government Servant/member of his family.
- Toll tax and petrol receipts should be attached with the TA claim.

6. Payment Mode:

- The Government of India has taken policy decisions encouraging cashless/electronic transactions. Therefore, the payments relating to hotel charges may be made through electronic mode i.e UPI/net banking/debit card/credit card etc as per the orders **Ministry of Finance, Department of Expenditure dated 01.12.2016.**
- In cases where hotel payments on a bill exceeds Rs. 20,000 individuals must retain transaction proof. These proof may be requested by the entitlement section prior to bill finalization.

7. Transit Restrictions:

Length of Kilometers from Hqrs. to tour station in H.P	Transit day
Upto 100 Kms	Transit cum work (District Hqrs)
101 to 150 Kms	0.7% days transit *
Above 150 Kms to 325 Kms.	One day transit *
Above 325 Kms (Except Delhi)	1.7 days transit *
Pangi, Kaza, Pooh, Tissa, Udaipur, Bharmour, Salooni	02 days transit

*in case of vehicle permission

- Group officers may relax transit restrictions between tour stations when approving the tour program, considering the geographical conditions and topography of the area.

8. Finalization of TA claims:

- Upon receiving TA claims that are complete in all respects from the Sections, the Entitlement section will ensure their finalization within one month from the date of receipt, subject to the availability of funds and administrative convenience.

Note: The above instruction should be followed strictly while drafting the tour programme.

-Sd/-

Sr. Dy. Accountant General(Admn.)

Authority: Pr. Accountant General Orders dated: 09-09-2024

Copy forwarded to:

1. Sr. PS to Pr. Accountant General (Audit)
2. PA to Sr. Dy. Accountant General (Admn.)
3. PA to Dy. Accountant General (AMG-I)
4. PA to Dy. Accountant General (AMG-II)
5. PA to Dy. Accountant General (AMG-III)
6. Welfare Officer
7. All Sr. Audit Officer
8. All the section of the office


Sr. Audit Officer(Ent.)