

Draft "Check of Travelling Allowances" for discussion

This is placed in common domain for discussion and comment. Please provide your input in writing within a week (29.07.2020). This will be incorporated in Audit Manual of the University

1. Basic Checks

The fundamental requirements which the Finance & Accounts Officer must find satisfied in travelling allowance bills are:

1. That the journey was actually performed.
2. That it was necessary and authorized by general or special orders.
3. That it was performed as expeditiously as possible.
4. That no bill has been submitted for it before.
5. That the amount drawn is correct with reference to rates and general conditions.
6. That the advance where drawn has been adjusted/refunded.
7. That in case of journey by air the same should be performed by the permissible airlines allowed by the Government as per instructions prevalent and the air tickets should directly be purchased from airline or only through agents authorized for the purpose of Government.
8. That in case of air travel by unentitled employee the same are covered under the relaxation rules.

2. Controlling Officer's Checks

The duties of a Controlling Officer before he passes a T.A. claims are:-

1. To scrutinize the necessity, frequency and duration of journey and halts, and to disallow the whole or part of the T.A. for unnecessary journeys and protracted halts.
2. To scrutinize the distances entered in the T.A. bill.
3. To satisfy himself that mileage has been charged at the appropriate rates, that return tickets at concessional rates have been purchased where possible and cost of transporting Council servants personal effect etc. is reasonable.
4. To observe any subsidiary rules and orders made by the competent authority for his guidance.
5. To see that the Ticket and PNR No. has been mentioned in case of travel by train.
6. To see that proper bills pertaining to hotel charges, local conveyance and food bills are appended where claims are preferred by employee as or extant rates.

3. Certificate by Controlling Officers

1. Certified that I have satisfied myself that the amounts included in bills with exceptions of those detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the University employees therein named and their receipts taken in the office copy of the bill or in a separate acquaintance.
2. Also that it was necessary for the Council servant for whom halting allowance at the headquarters is drawn to keep up the whole or part of their camp equipage during such halts and that the expense incurred on this account was not less than the halting allowance drawn.

3. Certified that the journey was performed in the interest of service.
4. Certified that the amount claimed in the bill was not drawn and paid previously.

4. Validity of Claims

1. No T.A. claim in respect of University employees should be entertained unless it is preferred within one year from the date on which it becomes due.
2. When after drawal of an advance a University employees does not submit his adjustment bill in due time and consequently his right of T.A. claim stands forfeited, the advance so drawn plus penal interest should be recovered from his pay or any other dues in one instalment. The TA claim of an employee shall fall due for payment on the date succeeding the date of completion of journey.
3. The adjustment bill of T.A. advance should be submitted within 15 days of the completion of tour.

4. Audit Checks

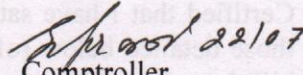
In checking TA bill, the pay shown should be checked with reference to pay bills in those cases where the amount of the allowance should be passed according to the rate admissible, the steamer fare by the table of fares, the railway fare by the time table and the airfare by the scheduled rates charged by the Air Lines. In the majority of cases, counter-signature is necessary. Counter-signature does not, however, dispense with the necessity for formal check with reference to rates and general conditions. Ordinarily the counter-signature by the proper authority, or the signature of the Drawing Officer when a bill does not require counter- signature should be accepted as final evidence that the facts of the journey on which the claim is based, are correct and that the controlling or Drawing Officer, as the case may be, has exercised scrutiny entrusted to him under the rules of the University.

5. Check of T.A. claims of (a) Members for attending the meetings of the BASU and its Committees etc. and (b) Advisers to the BASU Selection Committees.

The T.A. claims in these cases should be checked with reference to above rules or any instruction issued by competent authority time to time.

6. Check of T.A. claims in respect of Candidates summoned for interview

Payment in respect of Council's contribution towards travelling expenses of candidates summoned for interview/personality test/viva voce test and also of persons so summoned as 'Personal Contact' candidates shall be checked with reference to the rules framed by the University in this regard.


Comptroller

E-mail: gcprasadin@gmail.com