

कार्यालय प्रधान महालेखाकार (लेखापरीक्षा)  
हिमाचल प्रदेश, गॉर्टन कॅसल  
शिमला - 171 003



Office of the Principal Accountant General (Audit)  
Himachal Pradesh,  
Gorton Castle, Shimla-171 003

समर्पित सत्यनिष्ठ  
Dedicated to Truth in Public Interest

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

No:- Ent-/Audit/TA/2025-26/923

Dated: 02/02/2026

27/02/2026

Standard Operating Procedure for Submission of  
Original Invoices and Digital Payment

It has been observed that certain Traveling Allowance (TA) claims are being submitted without adequate supporting documentation, resulting in delays in processing. To streamline the reimbursement process and ensure transparency and financial propriety, the following instructions are hereby issued for strict compliance by all Officers and Officials with immediate effect:

1. Proof of TA Claims:

(i) Prior Booking:

All accommodations in Hotels, /Guest Houses/Home Stay for official tours shall be booked as far as possible in advance through digital means.

(ii) Digital Transactions:

In alignment with Government digital initiatives, all payments towards accommodation charges shall be made strictly through digital modes such as UPI, Credit/Debit Cards, or Net Banking. Cash transactions for lodging are strongly discouraged and may not be considered for reimbursement except in exceptional circumstances with proper justification, including submission of Assurance Certificate. Booking of

hotels which do not accept digital payments is strongly discouraged. The same may be got clarified from the hotel before booking the room(s).

(iii) Clear Identification in Payment Records:

The digital payment receipt must clearly indicate the name of the Hotel/Guest House/Home Stay. In cases where payment is made in the name of the proprietor/owner, supporting documents must clearly establish the linkage between the payment made and the concerned establishment.

2. Mandatory Documentation for Submission of TA Bills

While submitting TA claims for settlement, the following documents must invariably be attached (in original or duly authenticated digital form):

i. Original Invoice/Cash Memo

A formal bill issued by the Hotel/Guest House/Home Stay.

ii. Essential Details on Invoice:

The invoice must clearly specify:

- Name of the Claimant (Officer/Official)
- Exact Period of Stay (Check-in and Check-out dates)
- Detailed breakup of the amount charged and paid

Contd.

3. Submission of TA Claim:

- 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.

TA claims submitted without the above-mentioned mandatory supporting documents shall be treated as incomplete and are liable to be returned or rejected. Responsibility for delays arising out of such deficiencies shall rest with the concerned claimant.

All Officers and Officials are directed to adhere strictly to these instructions to ensure timely processing of TA claims and to maintain compliance with audit requirements.

sd/-  
Sr. Audit Officer (Entt.)

Authority: Sr. Dy. Accountant General (Admn.) Orders dated

27/02/2026

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 Office
7. All Sr. Audit Officer
8. All the section of the office

sd/-  
Sr. Audit Officer (Entt.)  
02/03/26