



महानिदेशक लेखापरीक्षा का कार्यालय, केन्द्रीय, कोलकाता  
OFFICE OF THE DIRECTOR GENERAL OF AUDIT, CENTRAL, KOLKATA  
जि आई प्रेस बिल्डिंग, 8, किरण शंकर राय रोड, कोलकाता - 700001  
G I P BUILDING, 8, KIRAN SANKAR ROY ROAD, KOLKATA-700001



Office Order (Entitlements) No. 06

Date: - 03.07.2025

**CIRCULAR**

**Subject: - Regarding Travelling Allowance Bill on Tour/Transfer**

In inviting a reference to Ministry of Finance, Department of Expenditure Office Memorandum No. 19030/2/2017.E.1V dated 29/06/2018 on the subject 'Reimbursement of Taxes/GST on the prescribed entitlement of Hotel accommodation/Guest House to Central Govt. employees - reg' it is stated that the entitlement prescribed in respect of Hotel accommodation/Guest House as mentioned in Para 2E(i) of OM dated 13/07/2017, is exclusive of all Taxes/GST and these Taxes/GST shall be reimbursed to the Govt. employee over and above the prescribed entitlement.

While scrutinizing the TA Bills, it has come to notice that in various cases, the GST number shown in the hotel bill is cancelled/suspended. The competent authority has viewed this seriously and instructed that the responsibility of checking the validity of GST number lies with the government officials. Hence, the officials are instructed to ensure the **GSTIN / UIN Status** provided in the Hotel Bill is '**ACTIVE**' at the time of check-in. A screenshot in this regard shall be provided as evidence of valid GST registration of the hotel. **The GST portion of the hotel bill shall not be reimbursed in case, the GSTIN / UIN Status shows as cancelled /suspended.**

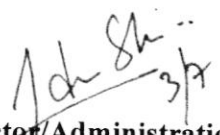
Further, in case, the hotel is not registered with GST, any valid registration documents such as copy of trade license etc. shall be provided which shows that the hotel is registered for providing accommodation facility.

In addition to the above-mentioned instructions, following guidelines shall be adhered to while preparing and submitting the Travelling Allowance Bill on Tour/Transfer

1. In case of claims regarding Travel within the city, the journey details should be mentioned as per point no. 5 (Details and purpose of journey (s) performed) of Form GAR - 14A. Further, period of travel, vehicle number etc. shall also be mentioned in such claim as mandated in Para 2.E.(iii) of Ministry of Finance's order dated 13/07/2017.
2. In case of own arrangement of accommodation at the touring station, the place of stay should be clearly mentioned.
3. In case of overdrawal of advance due to change in programme approved by competent authority, an application to waive off the penal interest may be attached with the TA Bill.
4. As per Para 2.E.(iii) of Ministry of Finance's order dated 13/07/2017, the hotel bill may be reimbursed without production of vouchers against self-certified claim only upto level 8. However, for payment of GST portion, the GST bill in this regard may shall be produced with the TA Bill. Without production of GST Bill, the claim will be restricted to lower among the actual hotel charges (without GST) or entitled hotel charges as prescribed in the above-mentioned OM dated 13/07/2017.

5. The TA Bill should include a copy of proper tour programme approved by competent authority mentioning the date of transit, duration of tour, purpose of tour etc.
6. The pay level, Office ID number and residence of the official should be mentioned in the TA Bill.
7. **Date of submission of TA Bill** should be clearly mentioned while submitting the TA Bill. Further, date of receiving in the concerned section shall also be mentioned on the bill.
8. It has been observed that in few cases, the officials are mentioning the TA Advance amount as NIL even though advance for the tour was provided. The competent authority has viewed this matter very seriously. Henceforth, the officials are instructed to provide correct information regarding amount of advance.
9. In case, members of a party undertake journey by different mode of transport (air/rail/bus etc.), transit days shall be separately mentioned for separate mode of transport, if required.
10. It has been noticed that date of absence from duty at touring station is not properly mentioned. Hence, the 'Date of absence from place of halt at touring station' (Point No. 7 of Form GAR-14A) shall be mentioned correctly. Apart from RH & CL, any other types of leaves (EL, Commuted Leave etc.) shall also be maintained. Further, period of absence due to training, HQ Duty, etc. shall also be mentioned.
11. Officials are requested to adhere the timeline for submission of TA Bill as shown below:  
**In case advance is drawn: Within 15 days** from the completion of tour or the date on which the Government servant resumes duty after completion of tour. (As per Rule 51 of Compendium of Rules on Advances to Government Servants)  
**In case no advance is drawn: Within sixty days** succeeding the date of completion of the journey.
12. As per Ministry of Finance's Office Memorandum No. 19024/03/2021.E-IV dated 16/06/2022, employees must register with their officials Government email-id with 3 agencies to book their air tickets digitally through **self-booking** tool/online booking website/portal for travel by any airlines.
13. As per Office Order (Entitlements) No. 99 dated 08/02/2023, payment for accommodation needs to be made in electronic mode only and a proof of such payments must be produced with the TA Bill. In this regard, it is recommended that such proof of payment must show the name of person making payment and name of such establishments offering accommodation. In case, the payment is made to any individual, supporting documents shall be attached/produced regarding proprietorship etc. by way of GST Registration/Trade License etc.
14. As per Office Order (Entitlement) No. 17 dated 13/06/2023, it was directed to all the officials that where officials are booking air tickets online on their own, they must book the same at **best available fare** and **screenshots**, supporting booking of air tickets at best available fares, would invariably have to be produced while preferring the claims. It is instructed that such screenshot must show the date and time of taking screenshot.

This issues with the approval of Director General of Audit (Central), Kolkata.

  
**Director/Administration**