

**Office of the Controller General of Defence Accounts,
Ulan Batar Road, Palam, Delhi Cantt-110010**

No. AT/IV/4462/Cash Audit Obsn

dated: 12/08/2014

To
AU PCSDA / CSDA
PCOA (F&S) Kolkata.

Sub: Cash Audit Objection raised on payment of Hotel Accommodation charges in absence of Hotel Registration/License number.

Cash audit objection has been raised by Controllers on payment towards hotel accommodation charges in cases where the claimant has stayed in hotel which is not registered / licensed by proper authority or the registration / license No. is not mentioned on the body of hotel receipts/ bills.

2. As there are several authorities, a doubt was raised by one Controller regarding specific authority that should be considered as proper for admittance of hotel accommodation charges. The matter was referred to MoD (Fin) for clarification.

3. MoD (Fin) in consultation with Min. of Finance, Dept. of Expenditure has since clarified vide I.D Note No. 19030/I/2014-E.IV dated: 18.07.2014 that ***“for deciding claim of DA, the term ‘Proper Authority’ under SR 51 of FR & SR (Part-II) TA Rules would imply the Local Authority/ State Government/ UT Administration which has issued ‘Trade License’ or granted ‘Registration’ to an establishment to run as a ‘Hotel’ or ‘Guest House’ for commercial purpose”.*** (Copy enclosed)

4. All claims pertaining to reimbursement of Hotel Bills may be admitted accordingly.



(A.N Das)

Jt. CGDA (AT-III)

Copy to:

1. AT-I & AT-II Section (Local)
2. AN-IV & AN-XIV (Local)
3. AT Coord (Local)
4. EDP Centre (Local) ----- with a request to upload the circulars on
CGDA website
5. CENTRAD, Brar Square, Delhi Cantt
6. Library (Local)



Sr. Accounts Officer (AT)

Ministry of Defence (Finance)

AG/PB

Reference: Preceding Note no. 4/ante recorded by MoD/D (Civ.-II) on DAD (Coord)'s file No. 2215/C/2013/DAD(Coord).

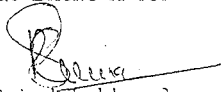
2. The instant case was referred to this Division by MoD/D(Civ.II) with request to take up the matter with Ministry of Finance, Deptt. of Expenditure for necessary clarification as to which of the authority may be considered/accepted as "Proper Authority" and procedure by which genuineness of the "Proper Authority" may be verified in terms of SR 51 of FR&SR (Part II)-TA Rules- "Stay in hotels/any establishments that are not registered/licensed by proper authority shall be treated as "making one's own arrangements".

3. As proposed by MoD/D(Civ.-II), the instant case was referred by this Division to Ministry of Finance(MoF), Department of Expenditure(DoE) for clarification.


4. After examining the case, MoF/DoE, vide their ID note No.19030/1/2014-E.IV dated 18.07.2014 have observed as under:

"It is clarified that for deciding claim of DA, the term 'Proper Authority' under SR 51 of FR&SR (Part II)-TA Rules would imply the Local Authority/State Government/UT Administration, which has issued 'Trade License' or granted 'Registration' to an establishment to run as a 'Hotel' or 'Guest House' for commercial purpose"

5. A copy of MoF/DoE's ibid note is placed opposite at Encl.6-A for information and necessary action.


(Rajesh Lakhera)
AFA(AG/PB)
22.07.2014

US(Civ.II), MoD
F.No.12013/2/2014/AG/PB


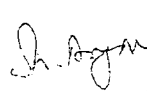

So(Civ-II)
22/7

→ Det. Fin) DAD(Coord)

Pl. convey to RADA.

Manish
25/7/14

So (DAD Coord)


26/8/2014


(From pre pages)

The case file is returned herewith for further necessary action.

Manju Vikal
(Manju Vikal)
AFA(Coord)

Shri A.N Das, Jt. CGDA (AT-III)
Office of the CGDA, Ulan Batar Road, Palam, Delhi Cantt
MoD (Fin) ID Note No.2215/C/2013 dated 25.7.2014

May kindly see in date wrt- discussion
in Air Force Audit Conclave last week.

अनुग्रह नारायण दास / A. N. Das
रक्षा लेखा संयुक्त महा नियंत्रक / J.C.G.D.A

Adl. CGDA (NRD)

Pl discuss.

NRD

20.7.2014

निहार रंजन दास / N R Dash
रक्षा लेखा अपर महानियंत्रक / Adl C G D A

Jt. CGDA (AT-III)

Dissect.

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अनुग्रह नारायण दास / A. N. Das
रक्षा लेखा संयुक्त महा नियंत्रक / J.C.G.D.A

Adl (AT)

आवृत्ति सं./ Diary No. 1990
प्रति तिथि / Di In. 25.7.2014
से / From..... To.....

रक्षा लेखा अपर महानियंत्रक (रक्षा लेखा) सचिवालय
Adl C G D A (NRD) Secretariat
आवृत्ति सं./ Dy. No. 234... Ro/ Date 28/7/14

G-A 68/1

Ministry of Finance
Department of Expenditure
E.IV Branch

Ref:- MoD(Fin.)F. No.-12013/2/2014/AG/PB.

The Ministry of Defence(Finance) may refer to the Notes on pre-pages, seeking clarification relating to the term 'Proper Authority', who grant registration and/or licence/permission for running a Hotel or Guest House in the context of making payment of Daily Allowance(DA) to Govt. servants on official duty.

2. It is clarified that for deciding claim of DA, the term 'Proper Authority' under SR 51 of FR&SR (Part II)- TA Rules would imply the Local Authority/State Government/UT Administration, which has issued 'Trade License' or granted 'Registration' to an establishment to run as a 'Hotel' or 'Guest House' for commercial purpose.

3. This has the approval of Joint Secretary(Personnel).



(A. Bhattacharya)

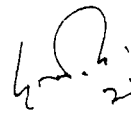
Under Secretary to the Government of India

Addl. FA(RS) & JS, MoD(Finance), South Block, New Delhi.

MoF, D/o Expenditure's I.D. Note No. 19030/1/2014-E.IV dt. 18.07.2014.


~~DTA/AG~~



21.7


22/7/14

~~AFA(AG/PB)~~

A draft endorsement is placed below for sign please.


22.7.14

~~AFA(AG/PB)~~ 
22/7/14

~~So (AG/PB)~~

435
21/7/2014

209/AG/AG/14
09-4-14