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Controller General of Defence Accounts
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No. AT/IV/4462/Cash Audit Obsn

Dated: 08.01.2019

To

All PCsDA/P C of A (Fys)/CsDA/Cs of A (Fys)
(Through CGDA Website only)


Sub: Cash Audit Objection raised on payment of hotel accommodation charges in absence of Hotel Registration/License number-clarification regarding.

A case whether the TA/DA bills can be admitted without endorsement of Registration/License number on the Hotel bills itself was referred to MoD (Fin).

Now, MoD vide their UO No. MoD (Fin) AG/PB Section UO No. 76AG/PB/2018 dated 27.12.2018 have clarified the position. A copy of the same is enclosed herewith for implementation and regulating the claims accordingly.

This issues with the approval of Jt. CGDA (P&W).

Encl: As Above.


(Ashish Yadav)
Sr. ACGDA (AT-I)

ADD CA=IS

ES-Link & PW
MS 01/01/2019

Ministry of Defence (Finance)
AG/PB Section

Subject : Cash Audit Objection raised on payment of hotel accommodation charges in absence of Hotel Registration/License number-clarification regarding.

Reference: O/o CGDA UO No.AT/IV/4462/Cash Audit Obsn Dated 29.10.2015 and subsequent reminders time to time.

The issue raised by the O/o CGDA to clarify how to deal with sanctioning claims for hotel charges where hotel bill does not reflect the details of registration No./Trade License number of hotels, has been examined in this Division in the light of SR 51 FRSR Pt II TA Rules, which provides- "Stay in hotels/any establishments that are not registered/licensed by proper authority shall be treated as "making one's own arrangement".

2. SR 51 of FR SR Pt. II TA Rules provides the rates of Daily allowance based upon the then pay ranges of Government officials under the following conditions:-

(A) When the Government servant stays in Government/Public Sector Guest House or makes his own arrangements and (B) When the Government servant stays in a hotel or other establishment providing boarding and/or lodging at Scheduled Tariffs. The intension of separate rates of Daily Allowance is to allow hotels rates of Daily Allowance if a Government servant stays in any establishment registered/licensed as a hotel.

NOTE 1-Stay in hotels/any establishment that are not registered/licensed by proper authority shall be treated as "making one's own arrangements"-The term "Scheduled Tariff" and the admissibility of D.A. at Hotel rates, etc., have been clarified way back in 1975. This clarification has not been superseded by any orders issued thereafter. Thus, to allow "hotel rates" or daily allowance as for stay in a hotel, the Government servant must have stayed in an establishment registered /licensed as a hotel, by proper authority.

To run business on the lines of a Hotel or Guest House, etc., the establishment has to be registered or licensed by proper authority. Therefore, hotels or any establishment that are not registered/licensed as such by the proper authority will not be treated as Guest House or Hotel for the purpose of SR and stay in such establishments will be treated as "making one's own arrangement" for calculating daily allowance.

3. In the light of aforesaid Rule position, O/o the CGDA has stated that there is hardly any Hotel Bills which reflect the details of the registration No./Trade License number. They also stated that even some five star hotels like TAJ don't mention such details on their bills. O/o CGDA has suggested that the basic purpose of prescribing this rule is to ensure that hotel has been authorized to carry out its business by the Govt./Local Authority, therefore, the genuineness of the hotels can be established by details such as Service Tax No., Luxury Tax No. Certificate of Incorporation, TAN No., TIN No. etc. printed on the bill. In fact, in this age of technology, the details of the hotels can be easily verified from Internet.

4. It is understood that the basic purpose of prescribing these rules are very much clear. There is no other possible interpretation of these Rules. However, for the sake of Administrative simplicity, the other possible measures suggested by the O/o CGDA, are also viewed admissible to establish the genuineness of the dwelling, such as, online certification of TIN/TAN/GST No. or payment voucher of Credit/Debit card payment. By adopting any suitable manner, the authenticity of bills can be established and the bills may be passed, as per the extant instructions on the matter, accordingly.

5. This issues with the approval of Addl. FA (RK) & JS.



(Rajesh Lakhera)
AFA (AG/PB)
Dated: 27.12.2018

Sr. AO (AT-I), O/o CGDA, Ulan Batar Road, Palam, Delhi Cantt.-110 010
No.76/AG/PB/2018 dated 27.12.2018