

All Heads of Departments/countersigning authorities/drawing and disbursing officers/self drawing officers should ensure that the sanction order of tour programme and the detailed tour diary duly countersigned by the Controlling Officer are produced along with each TA claim. Any violation of these orders will be viewed seriously.

L.C.GOYAL,

Principal Secretary (Finance).

To

The Principal Accountant General (Audit), Kerala, Thiruvananthapuram. (with C.L)  
 The Accountant General (A&E), Kerala, Thiruvananthapuram (with C.L)  
 All Heads of Departments.  
 All Departments and Sections of the Secretariat.  
 The Secretary, Kerala Public Service Commission, Thiruvananthapuram (with C.L)  
 The General Manager, Kerala State Road Transport Corporation,  
 Thiruvananthapuram (with C.L)  
 The Registrar of High Court, Ernakulam (with C.L)  
 The Advocate General, Ernakulam (with C.L)  
 The Registrar, University of Kerala/Cochin/Calicut/Kannur/  
 Mahatma Gandhi University, Kottayam/Sree Sankaracharya  
 University, Kalady, Ernakulam (with C.L)  
 The Registrar, Kerala Agricultural University, Thrissur (with C.L)  
 The Secretary to Governor (with C.L)  
 All Additional Chief Secretaries, Principal Secretaries, Secretaries, Additional  
 Secretaries, Joint Secretaries, Deputy Secretaries and Under Secretaries to  
 Government.  
 The Secretary, State Information Commission, Thiruvananthapuram (with C.L)  
 The Director of Treasuries, Thiruvananthapuram.  
 The Private Secretary to Chief Minister and Other Ministers  
 The Private Secretary to Speaker of the Legislative Assembly.  
 The Private Secretary to Deputy Speaker.  
 The Private Secretary to Leader of Opposition/Government Chief Whip.  
 The Additional Secretary to the Chief Secretary.  
 The Nodal Officer, [www.finance.kerala.gov.in](http://www.finance.kerala.gov.in).  
 The Stock file/Office Copy.

Forwarded/By Order



Section Officer.





**GOVERNMENT OF KERALA**  
**FINANCE (EXPENDITURE -B) DEPARTMENT**

No. 51/08/Fin.

Dated, Thiruvananthapuram, 18.08.2008.

**CIRCULAR**

Sub:- TA claims of officials - Necessity of sanction from competent authority - strict instructions issued.

Ref:- (i) Circular No. 28/2007/Fin. dt. 16.04.07.

(ii) Letter No. IAU II/VI/06-07/81 dt. 06.11.07. ✓

(iii) Letter No. IAU II/VI/08-04/07-08/32-34/Vr.To.1.61 dt. 12.07.07.

In the circular cited, directions have been given to all Heads of Departments that the Orders/Proceedings sanctioning journey of officers must contain specific details such as destination, period of journey and duration of stay at camp etc. and the TA bills should be prepared with utmost care recording the time of journey, details of consecutive stay at camp and strictly in accordance with the rules in Part II KSRs and the standing orders thereon.

The principal Accountant General (Audit) in his letter read as 2<sup>nd</sup> paper above has pointed out that in certain cases it has come to notice that officers are performing journey without proper sanction order from the competent authority on the ground that sanction order is not required in the case of senior officers.

Article 40 (a) (i) of KFC stipulates that no Government servant may incur any item of expenditure from public fund unless the expenditure must have been sanctioned by a general or a special order of the authority competent to sanction such expenditure.

In the circumstances, Government wish to clarify that sanction order from the competent authority for a particular tour programme along with detailed approved tour diary is a must and the TA can be claimed only on the basis of that.

In the case of officers enlisted under note 1 to Article 85 of KFC Vol. I, the counter signature is not necessary. The detailed tour diary should contain the place of destination (also the place of camp, place of residence etc), distance travelled, mode of transport and the actual amount of TA claim.