



No: T / I / Misc Corr / 2015  
O/o the Pr. CDA (SC)  
No: 01, Finance Road  
Pune - 411001  
Dated: 13 / 07 /2015

To,

The Commanding Officer / Officer in Charge  
(All Units)

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**Sub: Sub: Audit points to be followed before forwarding bills to this office.**

The following audit check will be strictly observed by this office while auditing the bills received in this Section for payment. It is requested that a copy of this audit check may be sent to all Units under your jurisdiction and they may be directed to strictly follow the audit checks and to ensure that it has been complied with before forwarding bills to this office to avoid infructuous correspondence / overpayment. Any bills received in this office without complying with these audit checks will be rejected.

***Check List of Leave Travel Concession Claims in respect of Defence Civilians***

- 1) The Claims are required to be submitted on the prescribed forms (I. A. F. T. – 1716) in accordance with the instruction printed thereon, not on typed forms, and that they are supported by all the necessary certificates as prescribed in Regulations. Certificate as prescribed Annexure – I & II of Para 190 TR.
- 2) A copy of Office Order notifying the permission to avail LTC with the specific mention of place to be visited the block of 4 years, name of Home Town, period of Leave. Details of family members permitted to avail LTC are to be enclosed with the claim.
- 3) The journey is to be completed by the entitled Class by Air / Rail / Bus / Steamer.
- 4) Details of family members indicating name, sex, date of birth, relation etc. is to be submitted duly countersigned by the Competent Financial Authority.
- 5) Specimen Signature of the Officer to whom the powers have been delegated to countersign the claims is to be submitted.
- 6) All the Original Vouchers / Ticket / PTOs / Dependent Certificate / Income Certificate / Joint Declaration / etc. duly countersigned by the Competent Financial Authority are required to be

enclosed with the claims. (Also refer to Para 47 & Para 62 of Defence Audit Code and Rule 26 & 277 of Financial Regulation, Part I, Vol. I)

- 7) If advance not taken Undertaking thereof from claimant duly countersigned by the Competent Financial Authority are required to be enclosed with the claims. Also certificate from the Executive Authority that the prior intimations for availing of LTC were given by the claimants well in advance, prior to the commencement of onward journeys.
- 8) Date of submission of claim by claimant is to be mentioned of I. A. F. T. – 1716
- 9) Clear copy of reservation tickets are to be attached with the claims for both onward and return journey without any clever manipulations / corrections.
- 10) Reservations for onward journeys are to be done well in advance and not after the commencement of onward journey.
- 11) Ages of family members shown on the Reserved Tickets for both onward and return journey are to be identical.
- 12) Ensure that the copies of computerized Reservation Tickets attached with the claims are genuine.
- 13) Ensure that the travel in higher classes is performed with confirmed reservations and proof of such confirmed reservations are obtained in respect of tickets showing wait listed numbers.
- 14) Ensure that the prior intimation of journey to declared place of visit has been furnished / certified in respect of cases where advances were not drawn.
- 15) Ensure that clear proof of confirmed reservation on different trains between intermediate station to declared place of visit and vice versa are given by the claimant where no direct train between duty station and declared place of visit exists necessitating journey by change of trains, even though direct tickets from the duty station to the declared place of visit has been purchased.
- 16) Ensure that essential details such as date and time of departure of train, train number and name have been quoted on the claims correctly and that the train reaches the declared destination.
- 17) Ensure that claims for senior citizens availing the concessions are being claimed correctly.
- 18) Ensure that claims for both onward journey and return journey have been claimed in respect of the same persons as per the declaration made.
- 19) Ensure that no erasure / overwriting has been made on the claims and if found made, the entries are attested properly.

- 20) Ensure that the outward journey has been performed within the block year of which the claims relate to.
- 21) Verify whether the journeys performed both ways are on confirmed reservations on entitled class. If not look for other evidences in support of the claims such as Hotel, Guest House receipts where the individuals with family stayed at the declared place of visit, proper / printed cash memos bearing dates in support of articles purchased etc. The genuineness of hotel / guest house / cash memos in support of purchase of articles etc. should be minutely scrutinized to see whether by any chance they are on plain paper.
- 22) Call for and obtain certificates from the Controlling Officers, in the case of advance drawn that the Railway Tickets have been produced for verification by the individuals within 10 days of drawal of advance and the ticket produced for verification and the numbers quoted on the claims are identical.
- 23) Ensure that the claims on LTC are claimed and admitted on the shortest route as per LTC Rules 1988.
- 24) The claims are to be submitted by the individual within a maximum period of 3 months from the date of completion of journey. In cases where advance is drawn the claim should be submitted within one month or otherwise the recovery for advance should be made.
- 25) Claim not submitted within three months from date of completion of journey will be treated as forfeited to Government.
- 26) In case the LTC adjustment claims is not submitted within the due date, the entire amount of advance with penal interest @ 2% (two per cent) over the interest rate which is allowed by the Government on the Provident Fund balances of its employees shall be charged from the date of drawal of advance to the date the date of recovery.
- 27) The LTC return journey of family is to be completed within six months from the date of commencement of onward journey.
- 28) The journey completed by Taxis / Private Car or Bus, Van or other vehicle owned by the private operators are not admissible for LTC.
- 29) It will be ensured that the declared place of visit is actually visited by the Government servant and no change of place of visit is permissible after the commencement of the journey. No relaxation in this regard can be made without the sanction of the Administrative Ministry / Department or Head of the Department, as the case may be.

30) In case of journeys performed by hired Bus, it is ensured that the tour was organized by the ITDC, State Tourism Development Corporations.

### ***Common Observations / Objections***

***These observation / objections are based on our perusal, mostly of, computerized journey cum reservation tickets / photocopies thereof which revealed, glaringly, the absence of basic / intelligent scrutiny of the claims on the part of Controlling Officers.***

- (a) LTC journeys were stated to have been performed by self and family members, including aged dependents, to long distance places, involving huge expenditure ranging between say Rs. 20,000/- to Rs. 50000/-, without drawal of advances. Such journeys without drawal of advances were stated to have been performed by low paid employees viz LDCs / UDCs / Cooks / MT Drivers etc., to quote a few.
- (b) The reservation tickets for onward journey for long journeys were found booked only two to three days prior to the date of commencement of onward journeys. For instance, reservation for tickets for commencement of journey on 16.12.1998 was made only on 14.12.1998. Generally, journeys for LTC, especially with family members are required to be planned well in advance and not decided on last minute as getting confirmed reservation at such a short interval tends to become extremely difficult.
- (c) Reservations for onward and Return Journeys were found made / booked in AC for entire family costing Rs. 12500/- to 17500/- each way depending on the size of the family by low paid Government servants. The tickets were booked without drawal of advances.
- (d) The reservation of tickets were found wait listed in AC. Passengers holding confirmed reservations are only allowed to travel in AC. Even where reservations are confirmed immediately after the rail journey commenced, the TTE used to issue a fresh receipt in token of the reservation charges having been received. Such receipts were not found enclosed with the tickets.
- (e) The reservation for onward journey was found done after the date of commencement of the journey. For example the date of commencement of onward journey was on 22/12/1998 but as per the Xerox copy of the ticket attached with the bill, it was revealed that this onward journey ticket for journey on 22/12/1998 was booked on 28/12/1998.

- (f) Manipulations / corrections have been made in the computerized reservations tickets for onward journey and the same submitted after clever photocopying, in support of return journey also.
- (g) The reservation for onward journey by train has been done from an intermediate station and not from the duty point where such travel facility by train to declared place of visit exists and possibility of getting reservation is more than at the intermittent station having less quota. The journey between the duty station and the intermittent railway station from where the onward journey reservation, to declare place of visit had been booked, was performed by them by bus. But no bus tickets were found enclosed.
- (h) The ticket numbers quoted on the claims and some times ticket numbers / PNR Nos. in photocopies of reservation tickets produced, differ from the ticket numbers of ticket already produced for verification to the competent authorities before commencement of journeys, in the cases of advances drawn by the claimant.
- (i) LTC claims were found admitted in respect of individuals, who had not drawn advances, without obtaining prior intimation indicating their intention to avail LTC facilities for self and family members before commencement of the onward journey.
- (j) LTC claims were preferred in respect of brothers / sisters etc. of the Government employees based on the family details furnished by them as far back as 1978/1979 and were submitted. The daughters aged 36 years, 34 years, 32 years etc. were shown as unmarried and dependent likewise sons of 30 years and above were shown dependent.
- (k) Advances for LTC claims were found submitted twice against the same block of two years.
- (l) Belated submission of LTC claims beyond the permissible period of 3 months from the date of completion of return journey, requiring forfeiture, as per LTC rules, was submitted. Claims submitted without showing the dates of submission of claims by the claimants.
- (m) Journeys on LTC commencing from different places in respect of dependents, instead of commencement of the journey from the duty point of the individual were submitted without a modicum of scrutiny. LTC availed of for journeys for visiting long distance places & back were completed within in an incredibly short period.
- (n) Essential details such as date and time of departure of train, train number and name have not been quoted in the LTC claims preferred by the claimants. In some cases, where the details were indicated on the claims, it was observed that the departure time of the train

was shown as earlier than the scheduled departure time. It is pointed out that scheduled departure time of train is not at all advanced.

- (o) In some cases, the LTC claims have been found preferred by the claimants for journeys by a particular train, to the declared place of visit on days on which the said train does not run. In some cases, claims were found preferred for journeys performed by those trains to the declared place of visit, when such trains do not touch the declared place of visit.
- (p) In some cases, it was noticed that Senior Citizen concessions in respect of eligible dependents were not found claimed as per the entitlement and the amount thereof not deducted from the claim.
- (q) In one claim, the onward journey was shown as performed with three male children, while the return journey was shown as performed with two male children and one female child.
- (r) Clear fudging (by overwriting, rubbing, using white fluid) of essential details on the LTC claims were noticed.
- (s) In some cases, the outward journey was not found commenced before the expiry of the Block year for which the LTC was proposed by the claimants.

#### ***Lapses on the part of the Controlling Officers***

- a. Non-verification, in a critical / intelligent manner, as per LTC Rules, by the Controlling Officers and their Staff, the preference of LTC claims by their subordinate officials, claiming abnormally high amounts, when no advances in particular were drawn in respect of long distance journeys. Some typical examples are as under.
  - (i) Some clever manipulations / corrections made at some places in the computerized reservation tickets for onward journey and the same produced as Photostat copies in support of return journey.
  - (ii) The date of reservation for return journey as shown in the photo copy of computerized ticket stated to have been issued at the station of commencement of journey, clearly proves that such reservation was done when the individual was already at the place of choice station. This, to say the least is preposterous.

- (iii) The ages of family members shown in the onward journey reservation tickets differ from that shown in the photo copy of the reservation ticket for return journey.
  - (iv) Even a cursory look at some of the computerized reservation tickets / photocopies thereof gives prima-facie, the feeling that, they are not genuine.
  - (v) Reservations for onward journey have been found made in AC, two to three days prior to the commencement of onward journey for entire family having wait list. The photocopies of the return journey tickets attached with the claims also bears the same waitlisted numbers shown in onward journey tickets which is very strange.
  - (vi) Prior intimations from individuals, who had not drawn any advances, indicating their intention to avail LTC to declared place have been received or not, has not been certified.
  - (vii) Reservation for visit to declared place at a long distance which is not connected by direct train was found booked directly from duty station to the declared station, involving change of travel in another train at some places to the declared destination. The reservation of berth allotted pertains to the travel in a particular train between duty station and change of station. Proof of travel with reservation in higher class involving long distance journey from change of station to destined station in different train has not been produced and not insisted upon.
- b. Non-verification, by the Competent Authority, of the Railway Tickets where advances have been drawn by the individuals, or non-insistence on production of such Reservation Tickets within 10 days of the drawal of the advance by individuals as required under rules.
  - c. Non-maintenance of proper register / records to note the full details of travels made in respect of each individual against each block year.
  - d. Countersigning all the claims in routine manner without exercising an intelligent / judicious scrutiny especially of claims where no confirmed reservations at the starting points of journeys exist in higher class of accommodation in trains and both onward and return journeys have been completed in short span of time covering such long distances.
  - e. Latest family details have not been obtained.

- f. Non-issuing of certificates to the audit authorities to the effect that Railway Tickets were produced for verification within 10 days of the drawal of advances and the ticket numbers verified and quoted in the claims are correct.
- g. Not looking for other material evidence in support of an LTC claims such as any Hotel Receipts of the places visited where the individuals with their family members would have stayed or some vouchers concerning purchases made etc. with proper enfacement and dates to ensure the genuineness of the claims, before countersigning the claims.
- h. Submission of time barred claims to audit without exercising proper check. Submission to audit of claims where the individual sign the claims without indicating the dates of signing / preferring the claims.
- i. Insufficient details in publication of casualties in Part – II office orders which do not conform to the details mentioned in claim.

DCDA (T) has seen.

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SAO (T)