



**Indian Council of Agricultural Research  
Krishi Bhawan, New Delhi – 110 001**

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**CIRCULAR**

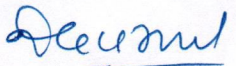
**Subject: Checks of claims for TA/LTC Bills, passing and payment in FMS-MIS/ PFMS in the Council and ICAR institutes.**

Attention of the Competent Authority in Council is drawn towards recent instances of TA/LTC claims of ICAR employees where these claims were admitted and payment made to the employees without proper checks as enshrined in the ICAR Audit Manual resulting in fraudulent payment on account of TA/LTC causing loss to government exchequer in the process. Such cases of fraudulent claims have also been reported in C&AG Report as well in the Local Audit Report by the statutory auditors of the Council. It is noticed that these procedural lapses occurred due to the lack of monitoring/audit of TA/LTC claims in the Institute.

In this connection attention is drawn towards the various provisions of ICAR Audit Manual related to check of personal claims and the instructions and orders on the subject issued by the Government of India, duly endorsed by Council from time to time, which needs to be followed scrupulously by the concerned Drawing & Disbursing Officer and the Finance & Accounts Officer so that only genuine claims are admitted in audit and fraudulent claims are reported to the Competent Authority in institute/Council for punitive action against erring officials. The instances of payment of fraudulent claims on account of TA/LTC shows that Drawing & Disbursing Officer and the Audit Officer/Finance & Accounts Officer have failed to carry out proper checks of TA/LTC claims. The Competent Authority in Council has viewed this very seriously and it has been decided that wherever such fraudulent cases are reported, the concerned Drawing & Disbursing Officer and the Finance & Accounts Officer shall be held responsible in not carrying out proper audit checks of the related claims. It has also been decided that there should be General checks of the basic records including all type of bills by the competent authority in institute and instructions as mention in Chapter-13 of Audit Manual are followed to check of fraudulent payments.

In case of any doubt, the Drawing & Disbursing Officer may also get the claims verified from the concerned airlines to ascertain the genuinity of claims.

The instructions issued by the Govt. of India/ ICAR time to time in passing of TA /LTC claims may be adhered to strictly by each ICAR Units to avoid recurrence of such cases in future.

  
(Devendra Kumar)  
Director (Fin.)

**Distribution:**

1. Director/Project Director/of ICAR Institutes/PDs/ATARIs/Bureaus/
2. Chief/Senior/Finance & Accounts officer of ICAR institutes/PDs/ATARIs.
3. Drawing & Disbursing Officer/ Head of Office of ICAR Institutes/PDs/ATARIs.