

भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय  
9, दीन दयाल उपाध्याय मार्ग,  
नई दिल्ली-110 124



Circular No. 43 Staff wing/2024  
No. 35/Staff(Entt.I) 88(II)-2024  
OFFICE OF THE COMPTROLLER &  
AUDITOR GENERAL OF INDIA  
9, DEENDAYAL UPADHYAYA MARG,  
NEW DELHI - 110 124

दिनांक / DATE 29 NOV 2024

To

1. All the Heads of Departments in IA&AD.  
As per mailing list (except overseas Audit Offices)
2. Director General (Headquarters)-Local,
3. Director General (Commercial-I)-Local.

**Subject:** Central Civil Services(Leave Travel Concession)Rules, 1988  
Clarifications/modifications in LTC instructions-regd.

Sir/Madam,

Correspondences were being received from the field offices regarding CCS (LTC) Rules 1988 - wherein various queries were raised while regulating LTC claims pursuant to instructions issued vide Ministry of Finance, Department of Expenditure's O.M. dated 31.12.2021, 16.06.2022 & Ministry of Personnel, Public Grievances & Pensions, Department of Personnel & Training's OM dated 29.08.2022.

2. The matter was referred to DoPT/MoF and accordingly response has now been received from DoPT as well as from MoF.

3. The consolidated clarifications received on the queries raised, from DoPT/MoF are as under:-

S.No.	Query	Clarification
1.	Whether the payment Gateway charges and GST on payment Gateway charges charged by authorized travel agents during online ticket booking are reimbursable or not as the matter is not clearly specified in DoE OM dated	The payment Gateway charges as per the RBI guidelines and GST on payment Gateway Charges charged by authorized travel agents during online ticket booking are reimbursable.

	16.06.2022 or in Fundamental Rules-Supplementary Rules.	
2.	<p>(a) In case of dynamic fare trains, fare vary on same date of booking through various portals, hence booking through any other portal other than IRCTC portal is admissible or is there any guidelines regarding this.</p> <p>(b) How to regulate the hidden benefits such as cash back, discount etc. granted in some fares which are given after booking of the tickets?</p>	DoPT's OM No. 31011/12/2022-Estt.A-IV dated 29.08.2022 is self explanatory and may be perused for required clarification.
3.	<p>The air journey made on two different tickets that is a break journey has been made by air instead of "through ticket" in case of LTC under PNR Nos.</p> <p>(a) What is definition of "Through Ticket. When air journey has been performed on two different PNR numbers. Can this be taken as a through ticket?</p> <p>(b) If No, can the LTC claim be reimbursed when the air journey is performed on two different PNR Numbers?</p>	In terms of prevailing instructions on LTC, no break journey is allowed in any case and the Government officer availing LTC has to reach their intended place of destination via shortest route.
4.	Whether LTC-80 will continue post disinvestment of Air India? For any place that is not enlisted in the LTC-80 fare list, with what should the Air Fare to that place be limited to while reimbursing LTC claim?	<p>The LTC-80 was a scheme offered by Air India for booking of air tickets when Central Government Officers availed LTC. However, Air India has now been dis-invested and is no longer a PSU of Government of India. LTC-80 scheme offered by erstwhile Air India thus has lost its relevance.</p> <p>Post disinvestment of Air India, DoPT has issued guidelines vide OM No.31011/12/2022-Estt.A-IV dated 29.08.2022 wherein revised instructions</p>

		<p>for availing LTC by the government employees have been issued.</p> <p>This OM has further been modified vide DoPT's OM No.31011/11/2023-Pers.Policy A-IV dated 20.10.2023.</p> <p>The instructions/guidelines contained in the above said OMs may kindly be perused for required clarification.</p>
5.	<p>If any official(in pay level 9 to 11) made his LTC journey with different modes of transport through longer route of journey despite destination point being directly connected by Air and Rail, then how such case shall be reimbursed . For instance, one official claimed for LTC journey from Patna to Hyderabad and made his journey as Patna to Ahmedabad by air, Ahmedabad to Mumbai by Rail and Mumbai to Hyderabad by Govt. Bus.</p>	<p>Rule 13 of LTC Rules, may be referred which states that "Reimbursement under the leave travel concession scheme shall not cover incidental expenses and expenditure incurred on local journeys. Reimbursement for expenses of journey shall be allowed only on the basis of point to point journey on a through ticket over the shortest direct route" and also refer to G.I.D.(1) of Rule 13(O.M No.43/10/58-Estt.(A),dated 11.04.1958). In such cases, no break journey is allowed and the Govt. officer availing LTC has to reach his intended place of destination via shortest route.</p>
6.	<p>Whether reimbursement under Special cash package scheme is to be made in case a government servant produces voucher of a vendor registered under Composite Scheme.</p>	<p>It is informed that MoF, DoE vide para 2(e) of OM No. 12(2)/2020-E.II.A dated 12.10.2020, has clearly stated that items/services should carry a GST rate of not less than 12% and purchased from GST registered vendor /service provider through digital mode and obtain a voucher indicating the GST number and the amount of GST paid.Further vide point 9 of OM of even number dated 20.10.2020 it was clarified that any goods and services with GST details should be submitted . In this case, action</p>

	be taken strictly in accordance with the MoF, DoE OM No. 12(2)/2020-E.II.A dated 12.10.2020 and subsequent FAQs issued on 20.10.2020.
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4. Accordingly, it is stated that LTC cases may be regulated as per above clarifications received from the Ministry.

5. The cases already settled pursuant to MoF, OM dated 31.12.2021/ 16.06.2022 & DoPT's OM dated 29.08.2022, while still a lack of clarity in the matter, may also be re-examined/re-regulated in the light of the above.

6. It may be noted that copies of office orders etc, in this regard need not be sent to Headquarters.

**Yours faithfully,**

  
29/11  
**(Sumeet Kumar)**

**Asst. Comptroller & Auditor General (N)**

**F.No.31011/07/2025 PP.A-IV**  
**Government of India**  
**Ministry of Personnel, Public Grievances & Pensions**  
**Department of Personnel & Training**  
**Pers. Policy Division**

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**North Block, New Delhi**  
**Date: 1<sup>st</sup> July, 2025**

**OFFICE MEMORANDUM**

Subject: **Frequently Asked Questions (FAQs) on Central Civil Services (Leave Travel Concession) Rules, 1988 — clarifications/ modifications in the LTC instructions - Regarding.**

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The undersigned is directed to say that this Department is in receipt of several references, RTI applications, individual grievances of the employees working in different offices, etc. in respect of different issues related to Central Civil Services (Leave Travel Concession) Rules, 1988. Based on the queries received from different sources, this Department has felt the need of issuing comprehensive instructions in the form of detailed clarifications on various aspects of LTC Rules. These instructions are being issued as a supplement to the existing instructions issued by this Department from time to time, as under:

S.No.	Questions	Answers
<b>(A) FAMILY</b>		
1	<b>Definition of Family for the purpose of availing LTC facility</b>  <b>[as defined in Rule 4(d) of CCS(LTC) Rules, 1988]</b>	<b><u>Relations included in the definition of Family :</u></b> <ul style="list-style-type: none"><li>• <b>Spouse</b> (Husband &amp; Wife)</li><li>• <b>Two eldest surviving unmarried children</b> including step children and legally adopted children, and</li><li>• Divorced / abandoned / separated from husband / widowed <b>daughter(s)</b> <u>wholly dependent and residing with Government employee.</u></li><li>• Children exceeding two as a result of second child birth resulting in multiple births (in exceptional case)</li><li>• <b>Parents and step parents</b>, who are wholly dependent on the Government employee, irrespective of whether they are residing with the Government servant or not.</li><li>• <b>Siblings</b> (unmarried minor <b>brothers</b> and unmarried/ divorced/ abandoned/ separated/ widowed <b>sisters</b>) residing with and wholly dependent on the Government employee, provided that their parents are either not alive or are themselves wholly dependent on the Government employee.</li></ul>

		<p style="text-align: center;"><b><u>Relations NOT covered under the definition of Family:</u></b></p> <ul style="list-style-type: none"> <li>• <b>Parents-in-law.</b></li> <li>• <b>Children of</b> divorced/ abandoned/ separated/widowed <b>sisters</b> and children of divorced/ abandoned/ separated/ widowed <b>daughters.</b></li> <li>• Not more than one wife.</li> <li>• Grand parents</li> <li>• Any other not covered under the definition of Family as defined in Rule 4 of CCS(LTC) Rules, 1988.</li> </ul>
2	What is the <b>dependency criterion</b> for the purpose of LTC ?	<p>A member of family whose income from all sources, including pension, temporary increase in pension does not exceed minimum pension (<b>presently Rs. 9000/- per month</b> as per 7<sup>th</sup> CPC) <b>and Dearness relief (DR) thereon</b>, is deemed to be wholly dependent on the Government employee.</p> <p>Condition of dependency is not applicable to spouse of the government employee. [O.M. No. 31011/4/2008-Estt.(A) dated 23.09.2008]</p>
3	Is it compulsory for the wife, parents and children to reside with Government employee to claim LTC ?	<p>No.</p> <p>Spouse (husband and wife are considered as one unit), therefore, the condition of dependency is not relevant.</p> <p>Parents and children should be wholly dependent.</p> <p style="text-align: right;">(Rule 4 of CCS(LTC) Rules, 1988)</p>
4	Whether son/daughter of the Government employee, who is above 25 years of age but still unmarried, is eligible for LTC claim ?	<p>Yes, subject to the condition that he/she is unmarried and wholly dependent on the Government employee.</p> <p style="text-align: right;">(Rule 4 of CCS(LTC) Rules, 1988)</p>
5	Are the in-laws of a Government Employee eligible to avail LTC ?	No.
6	Are family members allowed to travel separately ?	<p>Yes.</p> <p>There is no such restriction. A Government employee and members of his family may travel separately or in different groups at different times to different destinations during a block of two or four years, as the case may be.</p> <p style="text-align: right;">(Rule 9 of CCS(LTC) Rules, 1988)</p>

7	Whether some members of the family can avail LTC to 'home town' while some others for visiting 'anywhere in India' in the same two-year block period?	Yes.  (Rule 9 of CCS(LTC) Rules, 1988)
8	Are spouse and children residing at a place(s) other than Headquarters of the Government employees allowed to avail LTC?	Yes.  [O.M. No. 31011/5/2015-Estt.(A-IV), dated 31.10.2017]
9	Can the spouse of a government employee, who is working in private sector avail LTA or travel reimbursement, provided by his/her employer/organization?	Yes. No such restriction in respect of spouse working in private sector.
10	Is reimbursement allowed in respect of a child aged less than 5 years, <u>who travels by train</u> and opts for a separate seat/ berth ?	No.  [O.M. No. 31011/3/2016-Estt. (A-IV), dated 16.05.2018]
11	Whether a government employee who is not eligible for travel by air is entitled for re-imbursement of air-fare in respect of children aged less than 5 years whose full fare is charged by the airlines?	<u>No reimbursement</u> shall be allowed in respect of the air journey performed by children, aged less than 5 years, of the Government servants who are not entitled to travel by air on LTC.  However, this provision shall not be applicable for the segments where the air journey has been allowed to the non-entitled Government servants and their families under the <u>Special Dispensation Scheme</u> . [O.M. No. 31011/3/2016-Estt. (A-IV), dated 16.05.2018] <u>The actual rail fare</u> paid by the Government employee for the children aged between 5 years and under 12 years, shall be reimbursed for LTC.  [O.M. No. 31011/3/2016-Estt.(A-IV), dated 29.04.2016]
12	Can a government employee or his family members avail LTC while ' he/she is in suspension ?	Government employee under suspension is <u>not allowed</u> to avail LTC.  However, his/her family is entitled to avail LTC.

**(B) BLOCK YEAR**

<b>13</b>	<b>What is Block Year</b>	<p>Block Year is a period of 4 years (calendar years). The current block of four years is 2022-2025. May see the details of Block Years in <b>Table-1 below</b></p> <p>In respect of employees having Home Town (HT) (duly approved by the competent authority), their block year of 4 years is divided in two sub-blocks i.e. 2022-23 and 2024-25. The employee can avail either Anywhere in India (AI) or Home Town (HT) in each sub-blocks as per details given in <b>Table-2</b> below.</p>
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**Table-1**

Government employees whose Headquarters/Place of posting and Home Town are the same.

<b>Block Year</b>	<b>Previous Block Year 2018-21</b>	<b>Current Block Year 2022-25</b>	<b>Next Block Year 2026-29</b>
<b>Entitlement of the employee</b>	ANY PLACE in INDIA	ANY PLACE in INDIA	ANY PLACE in INDIA

**Table-2**

Government employees whose Headquarters/Place of posting and Home Town are different.

<b>Current Block Year 2022-2025</b>			
	<b>EMPLOYEE CHOICE</b>	<b>SUB BLOCK 2022-2023</b>	<b>SUB BLOCK 2024-2025</b>
<b>Entitlement of the employee</b>	OPTION 1	HOME TOWN	ANY PLACE in INDIA
	OPTION 2	ANY PLACE in INDIA	HOME TOWN

<b>14</b>	<p>What is the Block Year for Government employees whose <u>Headquarters/ Place of posting and Home Town are the same ?</u></p>	<p>The current block of four years is 2022-2025. Government employee is eligible for one Anywhere All India LTC only as explained in <b>Table-1</b> above.</p>
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15	Current Block year for the Government employees whose <u>Headquarters/Place of posting and Home Town</u> are different.	The current block of four years is 2022-2025. The block year of 4 years is divided in two sub-blocks i.e. 2022-23 and 2024-25. The employee can avail either 'Any Place in India' or 'Home Town' LTC in the first sub-block and the remaining in the second sub block, as per his/her choice. May see illustration in <b>Table 2</b> above.
16	Can a government employee who has <u>declared Home town</u> avail two LTCs ('Anywhere in India/ Home town') in one calendar year ?	Yes. He can take two LTCs in the beginning of each sub blocks, as per illustrations given below: <b>Case 1:</b> In the calendar year 2022: One unavailed LTC of previous block year (2020-21) and one of the current block (2022-23) can be availed.  <b>Case 2.</b> In the calendar year 2024: One unavailed LTC of previous block year (2022-23) and one of the current block (2024-25) can be availed.  <b>Case 3</b> In the calendar year 2026: One unavailed LTC of previous block year (2024-25) and one of the current block (2026-27) can be availed.
17	Can a government employee whose <u>Home town and Headquarter is same</u> , avail two LTCs ('Anywhere in India') in one calendar year ?	Yes. He/She can avail 2 LTCs in the first year of each block of 4 years <b>Case 1:</b> <u>In the calendar year 2022:</u> One unavailed LTC of previous block year (2018-21) and one of the current block (2022-25) can be availed.  <b>Case 2.</b> <u>In the calendar year 2026:</u> One unavailed LTC of current block year (2022-25) and one of the next block (2026-29) can be availed.
18	Whether Blocks / sub-blocks of LTC are extendable ?	Block of four years and sub-block of two years automatically gets extended by one year ( upto 31 <sup>st</sup> of December of next calendar year).
19	Whether the Government employees whose Headquarters/ Place of posting and Home Town are same, are eligible for Home town LTC?	No. Government employees whose headquarters/ Place of posting and Home Town are the same, <u>not eligible for Home Town LTC.</u> <u>[OM No. 31011/4/2007-Estt.(A-IV) dated 18.05.2015]</u>
20	Whether the Government employees residing in cities/ towns outside Delhi which fall under other	Yes. Cities/towns which are outside Delhi and fall in other States of NCR are <u>not to be treated as Delhi Headquarters.</u> Hence, the Government employees

	states of National Capital Region (NCR) are eligible for Home town Concession ?	whose headquarters are Delhi and reside in cities/towns outside Delhi falling in other States of NCR, are eligible for Home Town Concession.  [OM No. 31011/4/2007-Estt.(A-IV) dated 18.05.2015]
<b>(C) LEAVE ENCASHMENT</b>		
<b>21</b>	Is leave encashment allowed in case the Government employee does not avail of LTC in a particular block year but his family member(s) avail of LTC ?	Yes. Government employee may apply for leave encashment before the commencement of the journey in respect of his/ her family member in a particular sub-block/block year. Employees are entitled for one leave encashment only in a particular Block/ Sub-Block year, as the case may be.  [O.M. No. 14028/2/2012-Estt. (L), dated 09.02.2015]
<b>22</b>	Whether reimbursement of leave encashment is allowed where the Government employees undertake journeys on private vehicles in areas connected by public transport or the Government employee himself decides to forgo his claim resulting in 'Nil' claim on journeys performed.	Yes. Leave encashment is allowed, provided that:  (i) A Government employee intimates to the Department his intention to avail of LTC in advance and gets the leave sanctioned as per the prescribed procedure before the journey is undertaken;  (ii) The Government employee has submitted a request for leave encashment before the commencement of the journey; and  (iii) The Government employee gives a self-declaration that he has actually travelled to the declared place of visit and is not claiming the fare reimbursement for the entire LTC journey.  [OM No. 31011/06/2023-Estt.A-IV dated 29.03.2023]
<b>23</b>	Whether Leave encashment is permissible if one applies anytime prior to the commencement of the journey ?	Yes. The Government employee can apply for leave encashment prior to the commencement of the outward journey.  [O.M. No. 31011/3/2015-Estt.(A.IV), dated 18.02.2016]
<b>24</b>	Whether both husband and wife get Leave Encashment if both of them are central government employees ?	Yes.  [O.M. No. 14028/2/2012-Estt. (L), dated 09.02.2015]

<b>(D) LEAVE</b>		
<b>25</b>	Which kind of leave is necessary for availing LTC ?	Travel on LTC is admissible during any kind of leave, including casual leave, special casual leave and child care leave.  (Rule 7(2) of CCS(LTC) Rules, 1988) [OM No. 13018/6/2013-Estt(L) dated 03.04.2018]
<b>26</b>	Is it necessary to avail leave by Government Employee when only his/her family members are travelling?	No.
<b>27</b>	Whether LTC can be availed during week-end/holidays alone?	No. It is necessary to avail of any kind of leave due and admissible when the LTC is availed of by the Government employee.
<b>(E) JOURNEY BY ROAD, RAIL AND SEA</b>		
<b>29</b>	Whether travel by taxi, auto-rickshaw etc., permissible between places not connected by rail under LTC ?	As per LTC rules, a Government employee is required to travel by vehicles operated by Central/State Government or local bodies or by any corporation in the public sector owned/controlled by Central/State Government. Journey on LTC by taxi, auto-rickshaw etc., are permissible only between places not connected by rail/ road. This is further subject to the condition that these modes operate on a regular basis from point to point with the specific approval of the State Governments/transport authorities concerned and are authorised to ply as public carriers.  [OM No. 31011/3/2015-Estt.(A.IV) dated 09.02.2017] [O.M. No. 31011/18/2023-Estt.A-IV dated 04.02.2021]
<b>30</b>	Whether personal vehicle or hired taxi for LTC journey allowed on account of disability of the Government employee or dependent family member?	Yes. Use of own/hired taxi for LTC journey on account of disability of the Government employee or dependent family member is allowed with following conditions:-  (i) Medical Certificate from competent authority; (ii) Undertaking from Government employee that journey by authorized mode of vehicles

		<p>is not feasible and he actually travelled by own car/hired taxi; and</p> <p>(iii) such claim should not be more than journey performed by the entitled class by rail/air by the shortest route.</p> <p>[O.M. No. 31011/3/2009-Estt.(A), dated 28.10.2009]</p>
<b>31</b>	<p>How is the reimbursement made where a Government employee travels on LTC upto the nearest airport/railway station/bus terminal by authorized mode of transport and undertakes the rest of the journey to the declared place of visit by private transport/ own arrangement (such as personal vehicle or private taxi etc.) ?</p>	<p>(a) where the public transport is available in a particular area, the Government employee will be reimbursed the fare admissible for journey by otherwise entitled mode of public transport from the nearest airport/railway station/bus terminal to the declared place of visit by shortest direct route.</p> <p>(b)where, there is no public transport available in a particular stretch of journey, the Government employee may be reimbursed as per his entitlement for journey on transfer for a maximum limit of 200 Kms (i.e.100 km each side) covered by the private/personal transport based on a self-certification from the Government employee. The expenditure for the journey beyond the prescribed limit shall be borne by the Government employee.</p> <p>[OM No. 31011/3/2015-Estt.(A.IV) dated 09.02.2017] [O.M. No. 31011/18/2023-Estt.A-IV dated 04.02.2021]</p>
<b>32</b>	<p>Whether reimbursement is allowed in case the journey is performed by private ferry after utilizing the authorized mode of transportation ?</p>	<p>In cases where last part of the journey from the nearest airport/railway station is performed by private ferry, reimbursement may be restricted to the entitled Government ship fare from the nearest airport/station to the declared place of destination provided public transport/Government ferry is available in that particular area.</p> <p>[OM No. 31011/3/2015-Estt.(A.IV) dated 09.02.2017]</p>
<b>33</b>	<p>Is reimbursement of LTC claim for Tejas Express, Vande Bharat Express and Humsafar Express allowed ?</p>	<p>Yes.</p> <p>Apart from Rajdhani, Shatabdi &amp; Duronto trains, travel by Tejas Express, Vande Bharat Express and Humsafar Express trains under LTC is allowed, as per entitlement.</p> <p>[O.M. No. 31011/03/2022-PP A-IV, dated 14.01.2025]</p>

34	Whether a Government employees visiting Sikkim can travel by air upto Bagdogra (West Bengal) which is not situated in NER.	<p>Yes. A Government employee is entitled to travel by air from their place of posting (or nearest airport) to a city in the NER (or nearest airport).</p> <p style="text-align: right;">[OM No. 31011/4/2007-Estt.A-IV dated 14.05.2008]</p>
35	How are the claims of LTC be settled in case of delayed submission ?	<p>The Government employees are required to submit their LTC claims in the prescribed time period as mentioned below:</p> <ol style="list-style-type: none"> <li>1. Where <u>advance has been drawn</u>, the claim for reimbursement shall be submitted <u>within one month</u> of the completion of the return journey; and</li> <li>2. Where <u>no advance has been drawn</u>, the expenditure incurred shall be submitted <u>within three months</u> of the completion of the return journey.</li> </ol> <p><b>Delegation of Powers:-</b></p> <p>Administrative Ministry/Department concerned have been delegated powers to admit the claims with the concurrence of their Financial Advisor (FA) in relaxation of the above provisions subject to the following time limits without reference to DoPT:</p> <ol style="list-style-type: none"> <li>(a) where <u>no advance</u> is taken, LTC Bill submitted within a period not exceeding <u>six months</u>; and</li> <li>(b) where <u>advance has been drawn</u>, claim for reimbursement submitted within a period of <u>three months</u> after the completion of return journey, provided the govt. employee <u>refunds the entire amount of advance with penal interest on the entire amount of advance</u> in one lump-sum from the date of drawal to the date of recovery of amount.</li> </ol> <p style="text-align: right;">(Rule 14 &amp; 15 of CCS(LTC) Rules, 1988)</p> <p style="text-align: right;">[O.M. No. 31011/3/2015-Estt.A-IV dated 21.12.2023]</p>
36	Whether LTC journey is allowed on tour packages offered by various travel agents	<p>Travel on tour packages is not allowed.</p> <p>However, the tours conducted by Indian Tourism Development Corporation (ITDC), State Tourism Development Corporation (STDC) and Indian</p>

		<p>Railway Catering and Tourism Corporation (IRCTC) <u>can be considered' and only the fare component for a fixed destination by the shortest route shall be reimbursable</u> provided ITDC/STDC/IRCTC separately indicate the fare component and certify that the journey was actually performed by the Government employee and his family members for which he/she is claiming the Leave Travel Concession.</p> <p>[O.M. No. 31011/6/2002-Estt. (A), dated 30.07.2002 and 26.3.2008]</p>
<b>37</b>	Are incidental expenses and expenditure incurred on local journeys allowed under LTC ?	<p>No. Reimbursement under LTC scheme does not cover <u>incidental expenses and expenditure incurred on local journeys</u>. Reimbursement for expenses of journey is allowed only on the basis of a <u>point to point journey</u> on a through ticket over the shortest direct route.</p> <p>(Rule 13 of CCS(LTC) Rules, 1988)</p>
<b>38</b>	Is the taxi/ auto fare from the residence of the Government service/ other eligible family member to the nearest airport/ railway station/bus depot during the outward/ inward journey, is reimbursable	<p>No.</p> <p>Local travel cost is not covered under LTC Rules</p> <p>(Rule 13 of CCS(LTC) Rules, 1988)</p>
<b>39</b>	Is concessional circular trip tickets offered by the Railways allowed ?	<p>There is no objection to a Government employee or his family members availing themselves of concessional circular trip tickets offered by the Railways in conjunction with the leave travel concessions. In such cases also, the official will be entitled to reimbursement of the fare for the entitled/lower class actually travelled by the shortest route.</p> <p>[O.M. No.31011/2/77-Ests.(A), dated 03.02.1979]</p>
<b>40</b>	How will the claim of a Government employee under LTC to visit any place in India be regulated, if he purchases a circular tour ticket ?	<p>If a Government employee performs the journey by purchasing a circular tour tickets from any Authorized Travel agents (ATAs), his claim will be regulated from HQ to destination (Home-town / declared place of visit) by shortest direct route by the entitled class of travel or actual, whichever is less.</p>
<b>41</b>	Is reimbursement of charges for booking of rail tickets digitally allowed ?	<p>The reimbursement of charges for booking of rail tickets through Internet/e-ticketing, booked through the website of Indian Railways is allowed for railway journeys undertaken on LTC</p>

<b>42</b>	Are catering charges allowed while booking train tickets?	Wherever employees opt for catering services while booking the tickets for the eligible trains for the purpose of LTC, the reimbursement of catering charges shall be allowed. [O.M. No. 31011/17/2023-Estt.A-IV dated 10.08.2023]
<b>43</b>	Are the element of Service Tax, Education Cess and other similar levies being charged by Government on travel by Air/Road /Rail/ Steamer on LTC reimbursable ?	Yes.  [M.F., O.M. F. No. 19023/1/2006-E. IV, dated 18.07.2007]
<b>44</b>	Is tour packages conducted by SPORTS (Society for Promotion of Nature Tourism and Sports), to Lakshadweep Islands on the ships owned and operated by Lakshadweep Administration allowed for the purpose of LTC journey ?	Yes. The tour packages conducted by SPORTS to Lakshadweep Islands on the ships owned and operated by Lakshadweep Administration are allowed for the purpose of LTC journey subject to following conditions: (i) SPORTS is offering various tour packages to the tourists, fare of which is charged as per the transportation and accommodation chosen for the destination. Only transportation charges shall be reimbursable for the respective tour package. (ii) SPORTS shall issue a certificate for transportation charges to the Government employees indicating the fare components separately and certify that the journey was actually performed by the Government employee and his family members for which he/she is claiming the Leave Travel Concession. (iii) Fare reimbursement for the journey performed by boat/ship shall be exercised in accordance with TA entitlement of the Government employee for journey by sea or river steamer. [O.M. No. 31011/10/2017-Estt. (A-IV), dated the 11th October, 2018]
<b>45</b>	Is it compulsory to book tickets 21 days in advance for passing of LTC claims?	<u>Employees are encouraged to book flight tickets at least 21 days prior to the intended date of travel on LTC, to avail the most competitive fares and minimize burden on the exchequer.</u>  [O.M. No. 31011/12/2022-Estt. (A-IV), dated 29.08.2022]
<b>(F) JOURNEY BY AIR</b>		
<b>46</b>	What is the procedure for booking of air tickets of the	All the three ATAs have been directed to allow the registration of those employees who do not have official email accounts, provided their

	employees who do not have any official accounts?	administrative office sends their details depicting their names, employee code no., private email IDs and mobile numbers, etc. to the travel agents for the purpose of booking the air tickets in respect of LTC journey.  [O.M. No. 31011/11/2023-Estt.A-IV dated 20.10.2023]
47	Authorized Travel Agencies (ATA) for booking tickets.	(i) 'M/s Balmer Lawrie & Company Limited', BLCL ( <a href="https://govemp.balmerlawrietravelapp.com">https://govemp.balmerlawrietravelapp.com</a> ), (ii) 'M/s Ashok Travels & Tours', 'ATT' ( <a href="https://www.attitdc.in">https://www.attitdc.in</a> ) and (iii) Indian Railways Catering and Tourism Corporation Ltd., 'IRCTC' ( <a href="https://www.air.irctc.co.in">https://www.air.irctc.co.in</a> ).  [O.M. No. 31011/11/2023-Estt.A-IV dated 20.10.2023]  <b><u>NB:</u></b> <b><u>While booking the air-tickets through ATAs, employees must ensure that ticket(s) is/are booked under the category of "LTC" only and not "Corporate".</u></b>
48	Is LTC-80 fare still applicable to Central Government employees?	No. LTC 80 was a scheme offered by Air India for booking Air Tickets when Central Government Officers avail LTC.  As Air India is no longer a PSU of Government of India, LTC 80 scheme offered by erstwhile Air India is no more in existence. [O.M. No. 31011/12/2022-Estt. (A-IV), dated 29.08.2022]
49	Whether Government employees have to pay cancellation charges levied by the airlines?	Yes, as per the respective airline policy. However, all the three authorized travel agents viz. M/s Balmer Lawrie & Company Limited (BLCL), M/s Ashok Travels & Tours (ATT) and Indian Railways Catering and Tourism Corporation Ltd. (IRCTC) do not have to change any cancellation charges for utilization of their services.  [O.M. No. 31011/17/2023-Estt.A-IV dated 10.08.2023]
50	Whether Government employees can travel by Helicopter ?	No.  [OM No. 31011/4/2007-Estt.A-IV dated 14.05.2008]

51	Whether the Government employees have to book air tickets at the cheapest fare on the intended date of journey ?	The employees are required to book air tickets at the cheapest price or at the fare 10% higher than the cheapest price available in the intended slot of 3 hours each like 3 – 6 hrs, 6 – 9 hrs, .....).  [O.M. No. 31011/12/2022-Estt. (A-IV), dated 29.08.2022]
52	Is break-journey by air allowed ?	No.  Break-journey refers to staying at the place other than the place of destination except for the purpose of taking the connecting flight or for halt/lay-over of the direct flight.
53	How can the reimbursement be made if the journey is performed in different class of entitlement ?	The reimbursement of claim will be settled as per the entitled class. However, if journey is performed by the higher-class reimbursement shall be restricted to entitled class. In case, the journey is performed by the lower-class, reimbursement shall be allowed as per actual.
54	Are cancellation charges allowed while booking air tickets through authorized travel agents?	Cancellation charges levied by the three authorized travel agents for utilization of their portals/platforms, if any, shall be reimbursed <u>on the ground of official exigencies only.</u>  [O.M. No. 31011/17/2023-Estt.A-IV dated 10.08.2023]

**(F) SPECIAL DISPENSATION SCHEME**

55	What is its validity period of the Special Dispensation Scheme ?	In relaxation of CCS(LTC) Rules, 1988, the scheme allowing Government employees to travel by air to North East Region (NER), Union Territory of Jammu and Kashmir (J&K), Union Territory of Ladakh and Union Territory of Andaman & Nicobar Islands (A&N) is extended for a further period of two years, w.e.f. 26 September, 2024 till 25th September, 2026.  [DOPT OM No. 31011/15/2022-Estt.A-IV dated 17.09.2024]
56	While availing Special Dispensation Scheme, can the outward journey be started just before the midnight of 25 <sup>th</sup> September, 2026?	Yes.

<b>57</b>	Whether Sikkim is included in North Eastern Region (NER)?	Yes.  Sikkim is one of the parts of NER (i.e. Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Tripura and Sikkim).  [OM No. 31011/4/2007-Estt.A-IV dated 14.05.2008]
<b>58</b>	Are Lakshadweep Islands included in the Special Dispensation Scheme ?	No.
<b>59</b>	Whether the Government employees who are not eligible for Home Town LTC may avail the Special Dispensation scheme of conversion of Home Town LTC to travel to NER/A&N/ J&K/ Ladakh ?	No. Employees whose Home Town & Headquarters are same are not eligible for Home Town LTC and hence, the question of conversion of Home Town LTC to travel to these places under Special Dispensation Scheme <u>does not arise</u> .
<b>60</b>	Whether non-entitled officers are entitled to travel directly by air from their Headquarters /place of posting to NER/A&N/ J&K/Ladakh?	Yes. Air travel by non-entitled Government employees to NER, J&K, Ladakh and A&N is allowed to travel by air in Economy class whether they avail the concession against Anywhere in India LTC or in lieu of the Home Town LTC under Special Dispensation Scheme only. However, the reimbursement will be restricted to the actual air fare for the direct journey or the fare entitled under Special Dispensation Scheme, whichever is less.
<b>61</b>	Will the Government employee whose Home Town is situated in NER/A&N/J&K/Ladakh also be allowed conversion of Home Town LTC for availing the Special Dispensation Scheme to visit any place in any one of the three regions out of the above mentioned four regions except the region wherein his/her Hometown is situated ?	Yes.
<b>62</b>	Whether Govt. employee who has already availed one Home town LTC in the current block can avail	Yes, he can avail it against All India LTC, but not under Special Dispensation Scheme.

	LTC to visit NER/A&N/J&K/Ladakh?	
<b>63</b>	Can a Govt. employee (other than fresh recruits) avail the benefit of visiting NER/A&N/J&K/Ladakh twice in a particular block of 4 years?	Yes, a Govt. employee can visit NER/A&N/J&K/Ladakh by conversion of his Home Town LTC and also by availing All India LTC subject to validity period of the scheme and fulfilling of other conditions.
<b>(G) FRESH RECRUITS</b>		
[DoPT OM No. 31011/7/2013-Estt.AIV dated 26.9.2014]		
<b>64</b>	What are the LTC entitlements of a Fresh Recruit?	<p>After completion of one year of regular service, Fresh recruits to the Central Government are eligible to travel on eight occasions on calendar year basis under LTC rules, as under:</p> <ul style="list-style-type: none"> <li>• first three occasions to Home Town</li> <li>• fourth occasion to All India</li> <li>• fifth, sixth and seventh occasions to Home Town; and</li> <li>• eighth occasion to All India</li> </ul> <p>This facility shall be available to the fresh recruits only for the first eight years applicable after joining the Government for the first time.</p>
<b>65</b>	How are the two blocks of four years 'applied to the Fresh Recruit?	The first two blocks of four years (i.e. first eight years) shall apply with reference to the initial date of joining the Government service even though the Govt. employee may change the job within the Government subsequently. However, as per Rule 7 of CCS (LTC) Rules, 1988, the LTC entitlement of a fresh recruit will be calculated on calendar year basis with effect from the date of completion of one year of regular service.
<b>66</b>	Are the LTC blocks of four years in respect of Fresh Recruits same as the regular blocks like 2018-21, 2022-25?	<p>No. The first two blocks of four years (first eight years) of fresh recruits will be personal to them. On completion of eight years of LTC, they will be treated at par with other regular LTC beneficiaries as per the prescribed blocks like 2022-25, 2026-29, 2030-33 and so on.</p> <p>A Fresh recruit may choose to avail LTC under the normal LTC rules as applicable to other Government employees. In this case, <u>he/she will not be allowed to avail other LTCs as admissible to the fresh recruits in that block of four years.</u></p>

67	If a fresh recruit does not avail LTC facility in a particular year, can he/ she avail it in the next year?	No. Carryover of LTC to the next year is not allowed in case of a fresh recruit as fresh recruits are entitled to every year LTC. In other words, every year LTC is not extendable. Hence, if a fresh recruit does not avail of the LTC facility in any year, his/her LTC lapses with the end of that year.
68	How will the LTC entitlements of a Fresh Recruit be exercised after the end of eight LTCs?	<p>(a) After the time-line of 8 LTCs, when the next regular LTC cycle of fresh recruit coincides with the beginning of the second sub block year (i.e. 2024 in the sub-block 2024-25) of the current block year (2022-25), he will be eligible only for 'Home Town' LTC as he/she was eligible for 'Any Place in India' LTC in the eighth year (Illustration in Table-4 below).</p> <p>(b) Cases, where the new LTC cycle of fresh recruit coincides with the second year of the sub block year (in 2025 of sub-block year 2024-2025), he will not be eligible for LTC in that year (2025). (Illustration in <u>Table 3</u> below).</p> <p>(c) At the end of the eighth year of LTC, when the new LTC cycle of a fresh recruit coincides with the beginning of a regular block year, his entitlement in the regular block will be exercised as per the usual LTC Rules. (Illustration in <u>Table 5</u> below).</p>
69	How will the LTC entitlement be computed in case of a fresh recruit joining the service on 31 <sup>st</sup> December of any year?	A fresh recruit who joins the Government service on 31 <sup>st</sup> December of any year (for example 31-12-2015), will be eligible for LTC w.e.f. 31 <sup>st</sup> December of next year (31-12-2016). Since, 31 <sup>st</sup> December is the last day of a calendar year (2016), his first occasion of first LTC ends with that year (2016). Hence, he may avail his first Home Town LTC on the last day of that year (2016). From next year onwards (2017 onwards) he would be eligible for the remaining seven LTCs. (Illustration in <u>Table 4</u> below).
70	Can a fresh recruit whose Home Town and Headquarters are same, avail LTC to Home Town?	No. A fresh recruit whose Home Town and Headquarters are same, cannot avail LTC to Home Town. He may avail LTC to any place in India on the fourth and eighth occasion only. As per Rule 8 of CCS (LTC) Rules, 1988, LTC to Home Town shall be admissible irrespective of the distance between the Headquarters of the Govt. employee and his

**Table-5**

An employee joins the Government service on 1<sup>st</sup> January, 2025. As per the CCS (LTC) Rules, he will become eligible for LTC with effect from 1<sup>st</sup> January, 2026 (i.e. after the completion of one year of regular service). His entitlement for Home Town/ All India LTC would be as under:

Year of LTC	Type of LTC	LTC Occasion
01.01.2025 – 31.12.2025	NIL	Eligibility after one year of regular service
01.01.2026 – 31.12.2026	Home Town	1 <sup>st</sup>
01.01.2027 – 31.12.2027	Home Town	2 <sup>nd</sup>
01.01.2028 – 31.12.2028	Home Town	3 <sup>rd</sup>
01.01.2029 – 31.12.2029	Any Place in India	4 <sup>th</sup>
01.01.2030 – 31.12.2030	Home Town	5 <sup>th</sup>
01.01.2031 – 31.12.2031	Home Town	6 <sup>th</sup>
01.01.2032 – 31.12.2032	Home Town	7 <sup>th</sup>
01.01.2033 – 31.12.2033	Any Place in India	8 <sup>th</sup>
01.01.2034 – 31.12.2037	As per normal entitlement	Regular Block Year 2034-2037

**Explanations:**

At the end of the eighth year of LTC, when the new LTC cycle of a fresh recruit coincides with the beginning of a regular four year block (in the year 2034), his entitlement in the regular block year (2034-2037) will be exercised as per the normal LTC entitlement.

<b>(H) RELAXATIONS/ REFERENCES TO BE MADE TO DOPT</b>		
<b>71</b>	Timelines for submission of LTC claims	<p>A claim for reimbursement of expenditure incurred on journey under LTC shall be submitted within three months after the completion of the return journey, <b>if no advance</b> had been drawn. <b>Failure to do so will entail forfeiture of the claim and no relaxation shall be permissible in this regard.</b></p> <p>However, the Ministry/Department concerned with the concurrence of Financial Advisor can admit the claims within six months, if no advance has been drawn without reference to DoP&amp;T.</p> <p>[O.M. No. 31011/3/2015-Estt.A-IV dated 21.12.2023]</p>

72	Who is the competent authority to grant relaxation in case air ticket is booked from unauthorized travel agent or website of the airlines ?	<p>(a) The <u>Financial Advisors</u> of the Ministry/Department in case the Government employee is working directly under Ministry/Department; and</p> <p>(b) In case of the employees working under subordinate/attached offices, <u>Head of Department</u> not below the rank of Joint Secretary.</p> <p>[O.M. No. 31011/12/2022-Estt. (A-IV), dated 29.08.2022]</p>
73	How to refer the matters to DoPT in respect of LTC by the Administrative Ministry for relaxation/clarification?	<p>With the approval of Secretary of the Administrative Ministry/Department, the cases may be referred to DoPT through e-office only along with self-contained note specifying the points to be clarified or the provisions to be relaxed.</p> <p>[OM No. 43011/9/2014-Estt.(D) dated 28.10.2015]</p>
<b>(I) FAMILY STAYING AWAY FROM HQ/HT</b>		
74	Cases where family is staying with the Government Servant at headquarters	<p>Family member (s) travelling to Hometown will be counted towards Hometown.</p> <div style="border: 1px solid black; padding: 10px; margin: 10px 0;"> <p style="text-align: center;">Family staying at Headquarters with the Government Servant</p> <p style="text-align: center;">→ Hometown →</p> <div style="border: 1px solid black; padding: 5px; display: inline-block;">Hometown</div> </div> <p>Family member (s) travelling to any place including Hometown <u>will be counted towards All India.</u></p> <div style="border: 1px solid black; padding: 10px; margin: 10px 0;"> <p style="text-align: center;">Family staying at Headquarters with the Government Servant</p> <p style="text-align: center;">→ All India →</p> <div style="border: 1px solid black; padding: 5px; display: inline-block;">Hometown</div> <p style="text-align: center;">→ All India →</p> <div style="border: 1px solid black; padding: 5px; display: inline-block;">Any Other Place</div> </div>
75	Cases where family is <u>staying away from headquarters</u> as per the instructions contained in DOPT <u>O.M. No. 31011/5/2015-Estt.(A-IV), dated 31.10.2017</u>	<p>Family member (s) travelling to Hometown <u>will be counted towards Hometown (but fare will be restricted to distance between HQ and HT or actual, whichever is less).</u></p> <div style="border: 1px solid black; padding: 10px; margin: 10px 0;"> <p style="text-align: center;">Family staying other than Headquarters</p> <p style="text-align: center;">→ Hometown →</p> <div style="border: 1px solid black; padding: 5px; display: inline-block;">Hometown</div> </div>

	Home Town which implies that Headquarters and Home Town should be at different places.
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**Table-3**

An employee joined the Government service on 1<sup>st</sup> September, 2016. As per the CCS (LTC) Rules, he would have become eligible for LTC with effect from 1<sup>st</sup> September, 2017 (i.e. after the completion of one year of regular service). His entitlement for Home Town / All India would be as under:

<b>Year of LTC</b>	<b>Type of LTC</b>	<b>LTC Occasion</b>
01.09.2016 – 31.08.2017	NIL	Eligibility after one year of regular service
01.09.2017 – 31.12.2017	Home Town	1 <sup>st</sup>
01.01.2018 – 31.12.2018	Home Town	2 <sup>nd</sup>
01.01.2019 – 31.12.2019	Home Town	3 <sup>rd</sup>
01.01.2020 – 31.12.2020	Any Place in India	4 <sup>th</sup>
01.01.2021 – 31.12.2021	Home Town	5 <sup>th</sup>
01.01.2022 – 31.12.2022	Home Town	6 <sup>th</sup>
01.01.2023 – 31.12.2023	Home Town	7 <sup>th</sup>
01.01.2024 – 31.12.2024	Any Place in India	8 <sup>th</sup>
01.01.2025 – 31.12.2025	Nil (Not eligible)	(Being second year of sub-block 2024-25 under Block Year 2022-25)
01.01.2026 – 31.12.2029	As per normal entitlement	Regular Block Year (2026-2029)

**Explanations:**

(i) After the completion of the first eight years, when the fresh recruit gets into the middle of the running regular Block Year (2022-2025) where the new LTC cycle of fresh recruit coincides with the second year of the second sub block (i.e. 2025 of 2024-2025), he will not be eligible for LTC in that year (i.e. 2025).

(ii) It can be seen from above that LTC entitlement for a fresh recruit is calculated calendar year wise with effect from the date of completion of one year of regular service.

#### **Table-4**

An employee joined the Government service on 31<sup>st</sup> December, 2015. As per the CCS (LTC) Rules, he would have become eligible for LTC with effect from 31<sup>st</sup> December, 2016 (i.e. after completion of one year of regular service). His entitlement for Home Town / All India LTC would be as under:

<b>Year of LTC</b>	<b>Type of LTC</b>	<b>LTC Occasion</b>
31.12.2015-30.12.2016	NIL	Eligibility after one year of regular service
31.12.2016	Home Town	1 <sup>st</sup>
01.01.2017 – 31.12.2017	Home Town	2 <sup>nd</sup>
01.01.2018 – 31.12.2018	Home Town	3 <sup>rd</sup>
01.01.2019 – 31.12.2019	Any Place in India	4 <sup>th</sup>
01.01.2020 – 31.12.2020	Home Town	5 <sup>th</sup>
01.01.2021 – 31.12.2021	Home Town	6 <sup>th</sup>
01.01.2022 – 31.12.2022	Home Town	7 <sup>th</sup>
01.01.2023 – 31.12.2023	Any Place in India	8 <sup>th</sup>
01.01.2024 – 31.12.2025	Home Town	(Being second sub block 2024-25 of regular Block Year 2022-2025)
01.01.2026 – 31.12.2029	As per normal entitlement	(next Block Year 2026-2029)

#### **Explanations:**

- (i) A fresh recruit who joins on 31<sup>st</sup> December of any year, will be eligible for LTC w.e.f. 31<sup>st</sup> December of next year. Since 31<sup>st</sup> December is the last date of that calendar year, his first occasion of LTC ends with that year. Hence, he may avail his first home town LTC on that day only (eg. 31<sup>st</sup> December, 2016). From next year onwards, he will be eligible for the remaining seven LTCs.
- (ii) After the completion of eight years of service, when the next LTC cycle of fresh recruit coincides with the beginning of the second sub block year (in 2024 under sub block year 2024-25) of the current Block Year (2022-2025), he will be eligible only for the 'Home Town' LTC in that block as he was eligible for 'Any Place in India' LTC in the eighth year. In case, the fresh recruit forgoes (or did not avail) his eighth year LTC, then he has a choice to avail either 'Any Place in India' or 'Home Town' LTC in the following sub block year (2024-25).

		<p>Family member (s) travelling to any place including headquarters/Home Town <u>will be counted towards All India.</u></p> <div style="text-align: center;"> <pre> graph LR     A[Family staying other than Headquarters] -- All India --&gt; B[Headquarters]     A -- All India --&gt; C[Hometown]     A -- All India --&gt; D[Any where in India] </pre> </div> <p>[O.M. No. 31011/5/2015-Estt.(A-IV), dated 31.10.2017]</p>
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6. Hindi version will follow.

(Lalit Kumar)

Under Secretary to the Government of India

Tel: 2304 0341

To  
All Secretaries of Ministries/ Departments of the Government of India.

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