



कार्यालय महालेखाकार (लेखा एवं हकदारी), उत्तराखण्ड

महालेखाकार भवन, कौलागढ़, देहरादून-248195

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पत्रांक : प्रशा0-II / ए.जी.यू.के.(ले0एवंहक0) / LTC / 2020-21(Block Year 2018-21) / 71

दिनांक: 09.12.2020

कार्यालय आदेश

मुख्यालय के पत्र सं0 198-स्टाफ हक0(नियम)/ए.आर./01-2020 दिनांक 28.10.2020 द्वारा व्यय विभाग, वित्त मंत्रालय, भारत सरकार के परिपत्र सं0 12(2)/2020 ई0 II (ए) दिनांक 27.10.2020 एवं व्यय विभाग, वित्त मंत्रालय, भारत सरकार के कार्यालय ज्ञाप सं0 12(2)/2020 ई0 II A(Pt) दिनांक 12.10.2020 के सम्बन्ध में कार्यालय के समस्त खण्डीय लेखाकार संवर्ग को सूचनार्थ परिचालित किया जाता है।

संलग्नक: यथोपरि

हस्ता0 / -

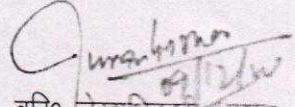
वरि0 लेखाधिकारी / प्रशा0-II

पत्रांक : प्रशा0-II / ए.जी.यू.के.(ले0एवंहक0) / LTC(Block Year 2018-21) / 2020-21 / दिनांक: 09.12.2020

प्रतिलिपि निम्नलिखित को सूचनार्थ प्रेषित:-

955-959

1. सचिव, महालेखाकार (लेखा एवं हक0), उत्तराखण्ड।
2. समस्त अधिशासी अभियंता।
3. उपमहालेखाकार (प्रशासन) प्रकोष्ठ।
4. डाटा मैनेजर / आई0टी0एस0जी0 को इस आशय से प्रेषित की उक्त आदेश कार्यालय की वेबसाइट में DA's Corner पर अपलोड करना सुनिश्चित करें।
5. खण्डीय लेखाकार संवर्ग के समस्त कार्मिकों को कार्यालय की वेबसाइट के माध्यम से।


वरि0 लेखाधिकारी / प्रशा0-II

90

Wed, Oct 28, 2020 10:42 AM

From : MANOJ KUMAR <saoaudit-r@cag.gov.in>
Subject : [Cag-all-offices] Special cash package equivalent in lieu of Leave
Travel Concession Fare for Central Government Employees
during the Block 2018-21 and Special Festival Package to
Government Employees.

2 attachments

To : CAG-ALL-OFFICES@ismgr.nic.in

भारत के नियंत्रक - महालेखापरीक्षक का कार्यालय ,
प्लॉट नं. 9, दान दयाल उपाध्याय मार्ग , नई दिल्ली - 110 124

संख्या: 198 - स्टाफ हकदारी (नियम)/ ए . आर / 0 1 -2020

दिनांक: - 28 .10.2020

प्रति

भारतीय लेखा एवं लेखापरीक्षा विभाग

के सभी कार्यालय।

विषय : Special cash package equivalent in lieu of Leave Travel Concession Fare for
Central Government Employees during the Block 2018-21 and Special Festival Package
to Government Employees.

महोदय / महोदया ,

उपर्युक्त विषय पर वित्त मंत्रालय , व्यय विभाग , नई दिल्ली के कार्यालय ज्ञापन सं . OM No.12(2)/2020-
E.II (A) दिनांक 27/12 अक्टूबर 2020 को इस ई - मेल के साथ संलग्न किया गया है ।

क्षेत्रीय कार्यालय कृपया इस आदेश को आवश्यक कार्रवाई हेतु इस ई - मेल के संलग्नक से डाउनलोड कर लें।
इन्हें संबंधित मंत्रालय की वेबसाइट से भी डाउनलोड कर सकते हैं ।

Ministry of Finance, Department of Expenditure, New Delhi has forwarded OMs
No.12(2)/2020-E.II (A) dated 27/12 October 2020 on the subject cited above have been
attached with this E-mail.

The field offices may download the orders attached with this E-mail for further
necessary action. The order can also be downloaded from the website of the Ministry.

भवदीय

हस्ता/-

(मनोज कुमार)

वरि . प्रशासनिक अधिकारी / स्टाफ-हक. (नियम)

CAG-ALL-OFFICES mailing list -- cag-all-offices@lsmgr.nic.in
To unsubscribe send an email to cag-all-offices-leave@lsmgr.nic.in

Special_Festival_Package_20201027183544.pdf
128 KB

Special_Cash_Pacakge_i.l.o._LTC_20201027183502.pdf
231 KB

88c (6)

No. 12(2)/2020-E.II(A)
Government of India
Ministry of Finance
Department of Expenditure

North Block, New Delhi
Dated 27th October, 2020

OFFICE MEMORANDUM

Subject: Special cash package equivalent in lieu of LTC fare for Central Govt. Employees during the Block 2018-21 and Grant of Advance.

The undersigned is directed to refer to this Department's O.M. of even No. Dated 12th October 2020 (copy enclosed) vide which Special Cash Package equivalent in lieu of LTC fare for Central Govt. Employees during the Block 2018-21 has been issued and C&AG Office U.O. No. 197/Staff Hq(Rules)/A.R/01-2020 dated 23rd October, 2020.

2. It is stated that in their application to the persons belonging to Indian Audit and Accounts Department, these orders are issued under Article 148(5) of the Constitution and after consultation with the Comptroller and Auditor General of India.

3. Hindi version will follow.

Encl: 1/1A

(Sunil Kumar)

Under Secretary to the Government of India

Comptroller and Auditor General of India
Pocket-9, Deen Dayal Upadhyaya Marg,
New Delhi-110124

86^c

F.No.12(2)/2020-EII(A)
Ministry of Finance
Department of Expenditure
EII(A) Branch

North Block, New Delhi
12th October, 2020

Office Memorandum

Sub: Special cash package equivalent in lieu of Leave Travel Concession Fare for Central Government Employees during the Block 2018-21.

In view of Covid-19 pandemic and resultant nationwide lockdown as well as disruption of transport and hospitality sector, as also the need for observing social distancing, a number of Central Government employees are not in a position to avail themselves of LTC for travel to any place in India or their Hometowns in the current Block of 2018-21.

2. With a view to compensate and incentivise consumption by Central Government employees thereby giving a boost to consumption expenditure, it has been decided that cash equivalent of LTC, comprising Leave Encashment and LTC fare of the entitled LTC may be paid by way of reimbursement, if an employee opts for this in lieu of one LTC in the Block of 2018-21 subject to the following conditions:-

- a) The employee spends the money of a larger sum than the entitlement on account of LTC on actual expenditure.
- b) Cash equivalent of full leave encashment will be allowed, provided the employee spends an equal sum. This will be counted towards the number of leave encashment on LTC available to an employee.
- c) The deemed LTC fare for this purpose is given below :-

Category of employees	Deemed LTC fare per person (Round Trip)
Employees who are entitled to business class of airfare	Rs. 36,000
Employees who are entitled to economy class of airfare	Rs. 20,000
Employees who are entitled to Rail fare of any class	Rs. 6,000

- d) The cash equivalent may be allowed if the employee spends a sum **3 times** of the value of the fare given above.

B. M. 12/10/20

Contd. 2/-

84

e) The amount both on account of leave encashment and fare shall be admissible if the employee spends (i) an amount equal to the value of leave encashment and; (ii) an amount 3 times of the cash equivalent of deemed fare, as given above on purchase of such items / availing of such services which carry a GST rate of not less than 12% from GST registered vendors / service providers through digital mode and obtains a voucher indicating the GST number and the amount of GST paid.

f) The admissible payment shall be restricted to the full value of the package [leave encashment as admissible for LTC and deemed fare] or depending upon the spending as per example given at **Annexure-A**.

g) While TDS is applicable in the case of leave encashment, since the cash reimbursement of LTC fare is in lieu of deemed actual travel, the same shall be allowed exemption on the lines of existing income-tax exemption available to LTC fare. The legislative amendment to the provisions of the Income-Tax Act, 1961 for this purpose shall be proposed in the due course. Hence, TDS shall not be required to be deducted on the reimbursement of deemed LTC fare.

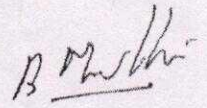
3. Head of the Departments / DDOs may make reimbursement under this package as per the details given above on receipt of invoices of purchases made / services availed during the period post the issuance of this order from the employees who are desirous to avail this package. **It may be noted that in order to avail this package an employee should opt for both leave encashment and LTC fare.**

4. An amount upto 100% of leave encashment and 50% of the value of deemed fare may be paid as advance into the bank account of the employee which shall be settled based on production of receipts towards purchase and availing of goods and services as given in Para 2(e). The claims under this package (with or without advance) are to be made and settled within the current financial year. Non-utilization / under-utilization of advance is to be accounted for by the DDOs in accordance with the extant provisions relating to LTC advance i.e. immediate recovery of full advance in the case of non-utilisation and recovery of unutilized portion of the advance with penal interest.

5. These orders will take effect from the date of issuance of this Office Memorandum and will be in force during the current financial year till 31st March, 2021.

6. All the Ministries/Departments are requested to bring the contents of this OM to the notice of all its Attached and Subordinate offices for their information.

Hindi version of this Office Memorandum will follow.



(B.K. Manthan)

Deputy Secretary to the Govt. of India

To

- All the Ministries/ Departments of the Government of India.

Annexure-A

Example:

Pay of an employee: Rs 1,38, 500 and has family of 4 eligible for economy class air travel.

$$\text{Leave Encashment:} = \frac{(1,38,500 \times 1.17) \times 10}{30} = \text{Rs. } 54,015$$

$$\text{Fare Value} \quad : \quad \text{Rs. } 20,000 \times 4 \quad = \text{Rs. } 80,000$$

$$\text{Total Value} \quad = \text{Rs. } 1,34,015$$

$$\text{Amount to be spent for full cash benefit} \quad = \text{Rs. } 54,015 + 2,40,000^* = \text{Rs. } 2,94,015$$

$$\text{(a) Share of Leave Encashment in total} \quad = \frac{54,015 \times 100}{2,94,015} = 18\%$$

$$\text{(b) Share of Fare in total} \quad = \frac{80,000 \times 100}{2,94,015} = 27\%$$

* 3 times of notional airfare (80,000 x 3 = 2,40,000)

- Thus, if an employee spends Rs. 2,94,015 or above, he will be allowed cash amount of Rs. 1,34,015.

- However, if the employee spends Rs. 2,40,000 only, then he may be allowed 18 % on account of Leave Encashment (Rs. 43,200) and 27% on account of fare value (Rs. 64,800). The total amount payable shall be Rs. 1,08,000.

B. M. R.