

# NATIONAL INSTITUTE OF TECHNOLOGY SILCHAR

## ESTABLISHMENT SECTION

No. NITS/Estt/LTC/Special\_Package/20/8670-8725

Date: 22/12/2020

## CIRCULAR

The Ministry of Finance, Department of Expenditure vide OM No. 12(2)/2020-E.II (A) dated 12.10.2020 has granted Special cash Package in lieu of Leave Travel Concession Fare for central Government Employees during the block year 2018 – 21. The Ministry of Education, vide letter F. No. 33-3/2020-TS.III dated 28.10.2020 has extended the benefits to all NITs.

2 Accordingly, the subsequent approval from the Competent Authority has been accorded for implementation and payment of Special cash Package in lieu of Leave Travel Concession fare for the block 2018 – 2021.

3 The clarification issued by the Ministry of Education and Oms issued by Ministry of Finance, Department of Expenditure is enclosed herewith (Annexure – I to IV) for ready reference.

4 All interested regular employees of NIT Silchar are requested to apply for the same as per the proforma enclosed at **Annexure V** and submit the re – imbursement as per proforma enclosed at **Annexure – VI**.

  
REGISTRAR

Copy for information and action where necessary to: -

1. PA to Director for kind information of the Director
2. All Departments / Sections
3. All Notice Boards
4. Dr. Ripon Patgiri, FIC Institute website with an instruction to upload the same in the institute website
5. Guard file for record.

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BY EMAIL

F.No.33 - 3 / 2020 - TS.III  
Government of India  
Ministry of Education (Shiksha Mantralaya)  
Department of Higher Education  
\*\_\*\_\*\_\*

Shastri Bhawan, New Delhi,  
dated, the 28<sup>th</sup> October, 2020

To

- (i) The Registrars of all the 31 NITs; and
- (ii) The Registrar, IEST, Shibpur (W.B.).

**Subject:-** Special cash package equivalent in lieu of Leave Travel Concession Fare for Central Government Employees during the block 2018-2021.

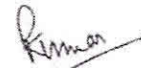
Madam \ Sir,

I am directed to forward herewith a copy of the Office Memorandum F.No.12(2)/2020-EII(A) dated 12<sup>th</sup> October, 2020 together with the clarification dated 20<sup>th</sup> October, 2020 issued by the Department of Expenditure, Ministry of Finance in connection with above mentioned subject, for taking further appropriate action at your end.

2. As far as Grant of Advance - Special Festival Package to Government Servants is concerned, that is not applicable to the employees of NITs and IEST, Shibpur as no such provision is available in the First Statutes of NITs / IEST for extending the facility of Grant of Advance relating to Central Government servants to the employees of NITs & IEST, Shibpur.

3. This issues with the approval of the competent authority.

Yours faithfully,



[Pawan Kumar]

Under Secretary to the Government of India

Tel: 23384897

Encl.: as above.

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

North Block, New Delhi  
12<sup>th</sup> 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. Singh*

Contd...2/-

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.

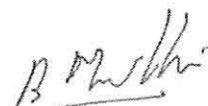
3. Head of the Departments / DDOs may make reimbursement under this package as per the details given above on receipt of invoices of purchases made / services availed during the period post the issuance of this order from the employees who are desirous to avail this package. **It may be noted that in 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 31<sup>st</sup> 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.

**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. Ma. R.*

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

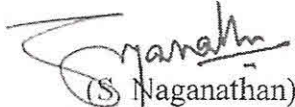
North Block, New Delhi  
Dated 12<sup>th</sup> October, 2020

**OFFICE MEMORANDUM**

Subject: Clarification regarding queries being received in respect of Special cash package equivalent in lieu of Leave Travel Concession Fare for Central Government Employees during the Block 2018-21.

The undersigned is directed to refer to this Department's O.M of even no. dated 12<sup>th</sup> October, 2020 and to say that this Department has been receiving queries seeking clarification relating to Special Package equivalent in lieu of Leave Travel Concession Fare for Central Government Employees during the Block 2018-21 announced by the Government. A statement giving answers/clarifications to the queries is attached as annexure to this O.M.

2. This issues with the approval of Secretary (Expenditure).

  
(S. Naganathan)  
Deputy Secretary, E.II(A)

All Ministries/Departments of the Government of India

FAQ on LTC Cash Voucher Scheme

<u>S.No.</u>	<u>Queries</u>	<u>Reply</u>
1	Whether the individual employee is required to take leave to avail this LTC- Cash Voucher Scheme? Whether an employee is required to undertake any travel?	An individual need not take leave for this purpose nor undertake any travel. This is a scheme in lieu of LTC travel.
2	If a particular LTC which is meant to be used for the scheme has been partially availed by either self or members of the family, whether this scheme is available and to what extent?	This scheme is applicable to the LTC fare left unutilized during the Block Year as mentioned in the O.M. dated 12.10.2020.
3	If an employee has already exhausted the prescribed limit of leave encashment for LTC, whether he will be eligible for the scheme? Whether an employee can only avail LTC fare without claiming leave encashment	An employee can avail this scheme utilizing the applicable LTC fare without leave encashment. The expenditure should be in accordance with the ratio as prescribed for LTC fare.
4	As per the scheme, an amount of upto 100% leave encashment and 50% of the value of deemed fare is to be paid as an advance to the employee opting for the scheme. It has also been stated that non-utilization / under-utilization of advance is to be accounted for by the DDOs in accordance with extent provisions relating to LTC advance. If an employee spends only the advance amount and makes a claim, how this claim will be regulated?	If as per the calculation suggested in O.M. No. 12(2)/2020-E.IIA dated 12 <sup>th</sup> October, 2020, the reimbursable amount is less than the advance drawn, this would be treated as under-utilization. However, after calculation of the claim, balance amount, if any may be recovered from the employee.
5	Newly joined Government employees are entitled for three Home Town and one Anywhere in India in a Block of four year. How this will be regulated?	The employee may use any one of the LTC available in a Block Year.
6	As per Special LTC provisions, an employee irrespective of his eligibility can travel by Air to places like Andaman & Nicobar, J&K and North-East under anywhere in India fare. In this case what will be the deemed fare?	The deemed fare has been calculated based on the normal eligibility of an employee and the special packages would not be applicable for this scheme.

7	Whether a single bill of purchase of goods or services is to be submitted or multiple bills can be submitted?	Multiple Bills are accepted. The purchase should have been done from the date of issue of the O.M. till the end of the current Financial Year. The purchase should carry a GST of 12% and above and payment should have been made to digital mode.
8	Whether there is any prescribed format for applying for this scheme.	There is no prescribed format. A simple application conveying the desire of the employee for availing the scheme, if advance is required for the purpose the same is to be mentioned.
9	What are the items which will qualify for reimbursement under this scheme?	Any goods and services which attract GST of 12% and above would qualify. The invoice with GST details should be submitted and payment should have been made through digital mode.
10	An employee having four family members eligible for LTC wants to avail this facility for less than 4 members. Further he wants to avail LTC for rest of the Members later.	As replied to query at S.No. 2, an employee can avail the scheme in partial, i.e. of the LTC of part of the eligible family. Since this is an optional scheme, if the LTC fare of any member of the family has not been utilized for this purpose, those members can avail LTC subject to extent instructions under LTC rules.
11	An employee incurs the expenditure on or before 31/3/2021 on the basis of invoice. Actual product or service received in April, 2021.	The reimbursement is based on production of invoice with details of GST. As far as possible, the claim should be made and settled well before 31 <sup>st</sup> March, 2021 to avoid any last minute rush and resultant lapse.
12	For digital payment an employee uses credit card of his / her spouse or any family members.	It is clarified that the invoice which is being submitted for reimbursement under the scheme should be in the name of the employee who is availing the scheme.
13	Can services like interior decoration and phone bills be included?	Any service which is having a GST component of more than 12% is permissible.
14	Any limit of number of transaction?	As far as possible, the number of transactions may be limited to a minimum extent to avoid any difficulty / delay.
15	Is it allowed to do purchase from e-commerce platform?	Procurement from e-commerce platform is also permissible provided the relevant invoice / details are submitted.

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

North Block, New Delhi  
4<sup>th</sup> November, 2020

Office Memorandum

Sub: Special Cash Package equivalent in lieu of Leave Travel Concession Fare for Central Government Employees during the Block 2018-2021 -Clarification reg.

The undersigned is directed to refer to O.M. of even number dated 12<sup>th</sup> October 2020 and the Frequently Asked Question (FAQ) issued vide O.M. of even number dated 20<sup>th</sup> October, 2020 on the subject mentioned above.

2. Ministries/Departments have raised queries / clarifications with regard to (i) whether the advance taken as per the scheme shall be settled within 30 days of disbursement of advance and (ii) whether the invoice can be in the name of spouse and /or any family member who are eligible for LTC,

3. The Special Cash Package Scheme in lieu of one LTC is to compensate and incentivise consumption by Government Employees and the benefits can be availed up to 31.03.2021. Para 4 of O.M dated 12.10.2020 provides for advance to Government employees in lieu of LTC fare and Leave encashment. As this is a Special Cash Package, the rules relating to advance taken under LTC are not applicable in the present Scheme. Accordingly it is clarified that:

- (i) the advance taken under the scheme shall be settled on or before 31<sup>st</sup> March, 2021, and
- (i) the invoices of the goods and services purchased as per the scheme may be in the name of spouse or any family member who are eligible for LTC Fare.

4. This issues with the approval of Secretary (Expenditure).



(B. K. Manthan)

Deputy Secretary to the Govt of India

To

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

## NATIONAL INSTITUTE OF TECHNOLOGY SILCHAR

### APPLICATION FORM FOR 'SPECIAL CASH PACKAGE SCHEME' IN LIEU OF LTC

1. Name of Employee
2. Designation
3. Pay Level
4. Basic Pay
5. Department / Section

6. Particulars of members of family (including employee) in respect of whom the 'Special Cash Package Scheme' in lieu of LTC is claimed

S. No.	Name	Age	Relationship with the Govt. servant	Deemed LTC fare per person
I.				
II.				
III.				
IV.				
V.				
VI.				
VII.				
VIII.				
IX.				
<b>Total Deemed LTC fare</b>				
<b>Total Deemed LTC fare x 03</b>				

7. Whether the EL has been encashed for 10 days (Tick one)      Yes       No

8. Total Leave Encashed\*

9. Amount of advance required (if any)

50% of claimed deemed LTC Fare	100% of Leave Encashment	Total

**NOTE:** Leave encashment for 10 (ten) days is mandatory. However, the candidate having earned leave less than 40 days in their account are not entitled for leave encashment

**CERTIFIED THAT.-**

The information as given above is true to the best of my knowledge and belief;

1. That my husband/wife is not employed in Government service/that my husband/wife is employed in Government service and this LTC scheme has not been availed of by him/her separately for himself/herself or for any of the family members for the concerned block of years ..... to .....
2. That my husband/wife for whom LTC is claimed by me is employed in .....(name of the Public Sector Undertaking/Corporation/Autonomous Body. Etc.), which provides Leave Travel Concession facilities but he/she has not preferred and will not prefer, any claim in this behalf to his/her employer; and
3. That my husband/wife for whom Special Cash Package Scheme in lieu of LTC is claimed by me is not employed in any Public Sector Undertaking/Corporation/Autonomous Body. Financed wholly or partly by the Central Government or a Local Body, which provides Leave Travel Concession facilities to its employees and their families.
4. I have adhered to all the provisions laid down in the MoF, DoE OM dated 12.10.2020, 20.10.2020 and 04.11.2020 in the matter of Special Cash Package Scheme in lieu of LTC and has accordingly, made the purchases of goods/ services.

Date: .....

Signature of Government servant

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**VERIFICATION FROM ESTABLISHMENT SECTION**

ASSISTANT REGISTRAR (ESTABLISHMENT)

REGISTRAR / DEAN (F.W)

**APPROVED / REJECT**

SIGNATURE OF DIRECTOR

**NATIONAL INSTITUTE OF TECHNOLOGY SILCHAR**  
**REIMBURSEMENT FORM FOR 'SPECIAL CASH PACKAGE SCHEME' IN LIEU OF LTC**

1. Name of Employee

2. Designation

3. Pay Level

4. Basic Pay

5. Department / Section

6. Particulars of members of family (including employee) in respect of whom the 'Special Cash Package Scheme' in lieu of LTC is claimed

S. No.	Name	Age	Relationship with the Govt. servant	Deemed LTC fare per person
I.				
II.				
III.				
IV.				
V.				
VI.				
VII.				
VIII.				
IX.				
5(A) Total Deemed LTC fare				
5(B) Total Deemed LTC fare x 03				

7. Whether the EL has been encashed (Tick one)

Yes

No

8. Total Leave Encashed

9. Amount of advance drawn, if any

10. Total Amount to be reimbursed [5(A) + 7 - 8]

**CERTIFIED THAT.-**

- The information as given above is true to the best of my knowledge and belief;
- That my husband/wife is not employed in Government service/that my husband/wife is employed in Government service and this LTC scheme has not been availed of by him/her

separately for himself/herself or for any of the family members for the concerned block of years  
..... to .....

3. That my husband/wife for whom LTC is claimed by me is employed in .....  
.....(name of the Public Sector Undertaking/Corporation/Autonomous Body. Etc.), which provides Leave Travel Concession facilities but he/she has not preferred and will not prefer, any claim in this behalf to his/her employer; and
4. That my husband/wife for whom Special Cash Package Scheme in lieu of LTC is claimed by me is not employed in any Public Sector Undertaking/Corporation/Autonomous Body. Financed wholly or partly by the Central Government or a Local Body, which provides Leave Travel Concession facilities to its employees and their families.
5. I have adhered to all the provisions laid down in the MoF, DoE OM dated 12.10.2020, 20.10.2020 and 04.11.2020 in the matter of Special Cash Package Scheme in lieu of LTC and has accordingly, made the purchases of goods/ services.

DATE: .....

**SIGNATURE OF EMPLOYEE**

**Annexure – I**

Sr. No.	Details of bills/ invoice/ vouchers (name of the vendor)	Invoice no. & date	Name of the product	Price of product/ services	GST percentage (should be 12% or above)	GST Amount	Total Amount (including GST)	Payments made through digital mode & proof is enclosed (Yes or No)	Copy of original invoice/ voucher is enclosed (Yes or No)
					Total				

**Note:-**

- The invoice submitted should be in the name of the faculty/ employee or in the name of spouse or any other dependent family member who are eligible for LTC fare. Further, the original copy of the invoices/ vouchers should be submitted along with this form.
- The payments against the purchase of goods/ services should be made through digital mode only and the proof of the same needs to be submitted with this form.
- Digital Payment transactions can be done through several means. Some of them are Bharat Interface for money (BHIM), BHIM Aadhaar, Bharat QR Code, Unified Payments Interface (UPI), Unstructured Supplementary Service Data (USSD), Immediate Payment Service (IMPS), Debit/Credit Cards, National Electronic Funds Transfer (NEFT), Real Time Gross Settlement (RTGS) etc.

DATE: .....  
**FOR OFFICE USE**

**SIGNATURE OF EMPLOYEE**

AMOUNT ADMISSIBLE
LESS ADVANCE
NET PAYABLE

**DEALING ASSISTANT      SENIOR ACCOUNTANT      ASSISTANT REGISTRAR      IAO      REGISTRAR      DIRECTOR**

