OFFICE OF THE PRINCIPAL DISTRICT & SESSIONS JUDGE:
(NEW DELHI DISTRICT), PATIALA HOUSE COURTS, NEW DELHI.

No. 15261-15331/ LTC/Fest. Adv./Acctts/N.D.D./2020 Dated: 27.10.2020

Copy of Endorsement No. F.No. F22/Fin./E-III/2020/543 dated 23.10.2020 of Finance Department, GNCT of Delhi, I.P. Estate, New Delhi alongwith its enclosures are forwarded for information and necessary action to :

1. All the Ld. Judicial Officers posted at New Delhi District, Patiala House Courts **with the request to kindly bring the said OMs to the notice of staff under their control.**
2. The P.S. to the Ld. Principal District & Sessions Judge, New Delhi Distt., PHC, N.D.
3. All the Sr. AO (J)/ AO (J)/AO/PRO/APRO/ Branch Incharges, Patiala House Courts, New Delhi **with the request to circulate the said OMs among the staff under their control.**
4. The Incharge, Computer Branch, NDD with the request to upload the said OMs on the official website of **New Delhi District.**

Rawat

(PRAMOD SINGH RAWAT)
DDO/AO
27.10.2020
Accounts Branch
Office of the Principal District & Sessions Judge,
New Delhi District
Patiala House Court
New Delhi.

F. No. F22/Fin./E-III/2020/ 543

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
FINANCE DEPARTMENT
4TH LEVEL, 'A WING' DELHI SECRETARIAT
I.P. ESTATE, NEW DELHI 110002
CD No:- 012609492

Dated: 23/10/20

ENDORSEMENT

The copy of under mentioned paper is forwarded herewith for information and necessary action to the following:-

1. All Heads of Department, Govt. of NCT of Delhi.
2. All Pay & Accounts Officers, Pay and Accounts Office, Vikas Bhawan. Govt. of NCT of Delhi.
3. All Heads of Autonomous Bodies, Govt of NCT of Delhi.
4. Commissioner M.C.D.(North, East & South), Town Hall, Chandni Chowk, Delhi.
5. Chairperson, NDMC, Palika Kendra, New Delhi.
6. Chief Executive Officer, Delhi Cantonment Board, Delhi.
7. CEO, Delhi Urban Shelter Improvement Board, I.P. Estate, New Delhi.
8. Guard File.
9. Sy. Analyst with the request to upload the same on Website of Finance Department and all the Departments are requested to download the same from Website of Finance Department (No hardcopy of enclosures will be dispatched to any Organisation/Deptt.)

23/X/20

(MANOJ KUMAR)
DY. SECRETARY-III (FINANCE)

List of paper forwarded

S. No.	Name of the Ministry/Deptt.	O.M. No. and Date	Subject
1.	Department of Expenditure, Ministry of Finance, GOI	No.8(9)/2020-E.II(A) dated 16/09/2020	Implementation of Rule 230(2) of GFRs 2017
2	Department of Expenditure, Ministry of Finance, GOI	No.12(2)/2020-EII(A), dated 12.10.2020	Grant of Advance – Special Festival Package to Govt. Servants.
3	Department of Expenditure, Ministry of Finance, GOI	No.12(2)/2020-EII(A), dated 12.10.2020	Special cash package equivalent in lieu of Leave Travel Concession Fare for Central Government Employees during the Block 2018-21.
4.	Department of Personnel and Training, Ministry of Personnel, Public Grievances and Pensions, GOI	No.31011/3/2018-Estt.(A-IV), dated 08.10.2020	Central Civil Services (Leave Travel Concession) Rules, 1988 – Relaxation to travel by air to visit North East Region, Union Territory of Jammu & Kashmir, Union Territory of Ladakh and Andaman & Nicobar Islands extension beyond 25.09.2020.

3916

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: Grant of Advance – Special Festival Package to Government Servants.

The undersigned is directed to say that with a view to enable Government servants to meet expenses relating to festivals and to encourage spending thereby giving a boost to economic activities, in pursuance of decision taken by the Government, it has been decided that a special festival package of advance will be accorded to all Government servants for any important festivals upto 31st March, 2021.

2. A Head of Office may sanction this special package on the eve of any important festival to any Central Government Servant under his administrative control. The term "important festival" is clarified as such festivals or one of such festivals as Head of Department may declare in respect of establishments under his/her administrative control.

3. The amount of the package is Rs. 10,000/- to be paid as advance to Government servant. This amount is interest free. The amount would be released through pre-loaded Rupay Card from SBI. DDOs, on receipt of application from Government servants for this package may process and acquire the prepaid cards from SBI for issue among the applicants. A detailed SOP for DDOs for obtaining these cards would be separately issued.

4. The festival package may be granted to a Government servant if he/she is on Government duty or on leave excluding leave preparatory to retirement, on the date on which the advance is disbursed. The amount paid under this package is recoverable in not more than ten (10) instalments.

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/necessary action.

R Pandit

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38(c)

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.

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.

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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.

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

Fare Value : Rs. 20,000 x 4 = Rs. 80,000

Total Value = Rs. 1,34,015

Amount to be spent for full cash benefit = Rs. 54,015 + 2,40,000*= Rs. 2,94,015

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

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

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No. 31011/3/2018-Estt.(A-IV)
Government of India
Ministry of Personnel, Public Grievances and Pensions
Department of Personnel and Training
Establishment A-IV Desk
***

North Block, New Delhi-110 001
Dated: October 8, 2020

OFFICE MEMORANDUM

Subject:- **Central Civil Services (Leave Travel Concession) Rules, 1988 — Relaxation to travel by air to visit North East Region, Union Territory of Jammu & Kashmir, Union Territory of Ladakh and Andaman & Nicobar Islands– extension beyond 25.09.2020.**

The undersigned is directed to refer to this Department's O.M. No. 31011/3/2018-Estt.A-IV dated 20.09.2018 regarding relaxation to travel by air to visit North East Region, Jammu & Kashmir and Andaman & Nicobar and to say that in relaxation to CCS (LTC) Rules, 1988, the scheme allowing Government servants 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. 26th September, 2020 till 25th September, 2022 as under:

(i) LTC for visiting NER, J&K, Ladakh and A&N in lieu of a Home Town LTC.
(ii) Facility of air journey to non-entitled Government servants for visiting NER, J&K, Ladakh and A&N.
(iii) Permission to undertake journey to J&K, Ladakh, NER and A&N by private airlines.

2. The above special dispensation is subject to the following terms & conditions:

(i) All eligible Government servants may avail LTC to visit any place in NER/ A&N/ J&K/ Ladakh against the conversion of their one Home Town LTC in a four year block.
(ii) Government servants, whose Home Town and Headquarters/ place of posting is the same, are not allowed the conversion.
(iii) Fresh Recruits are allowed conversion of one of the three Home Town LTCs in a block of four years, applicable to them to visit NER/ A&N/ J&K/ Ladakh. They are also allowed one additional conversion of Home Town LTC to visit UT of J&K/ UT of Ladakh in a block of four years.
(iv) Government servants entitled to travel by air may avail this concession from their Headquarters in their entitled class of air by any airlines subject to the maximum fare limit of LTC-80.
(v) Government servants not entitled to travel by air are allowed to travel by air in Economy class by any airlines subject to the maximum fare limit of LTC-80 in the following sectors:

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From pre-page:

(a) Between Kolkata/Guwahati and any place in NER.
(b) Between Kolkata/Chennai/Visakhapatnam and Port Blair.
(c) Between Delhi/Amritsar and any place in J&K/Ladakh.

Journey for these non-entitled employees from their Headquarters up to Kolkata/ Guwahati/ Chennai/ Visakhapatnam/ Delhi/ Amritsar shall be undertaken as per their entitlement.

(vi) Air travel by Government employees to NER, J&K, Ladakh and A&N as mentioned in para (iv) and (v) above is allowed whether they avail the concession against Anywhere in India LTC or in lieu of the Home Town LTC, as permitted.

(vii) As regards the settlement of LTC cases where a non-entitled Government employee travels directly by air from his Headquarters to the destination in NER/ J&K/ Ladakh/ A&N, the clarification issued vide DoPT's O.M. No. 31011/3/2018-Estt.A-IV dated 20.06.2019 may also be referred to.

(viii) Air tickets are to be purchased directly from the airlines (Booking counters, website of airlines) or by utilizing the service of Authorized Travel Agents viz. 'M/s Balmer Lawrie & Company', 'M/s Ashok Travels & Tours' and 'IRCTC' [to the extent IRCTC is authorized as per DoPT's O.M. No. 31011/6/2002- Estt.(A) dated 02.12.2009] while undertaking LTC journey. Booking of tickets through other agencies is not permitted and no request for relaxation of rules for booking the tickets through such agencies shall be considered by this Department.

3. Efforts should be made by the Government servants to book air tickets at the cheapest fare possible. All the Ministries/ Departments are advised to bring it to the notice of all their employees that any misuse of LTC will be viewed seriously and the employees will be liable for appropriate action under the rules. In order to keep a check on any kind of misuse of LTC, Ministries/ Departments are advised to randomly get some of the air tickets submitted by the officials verified from the airlines concerned with regard to the actual cost of air travel vis-a-vis the cost indicated on the air tickets submitted by the officials.

4. 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 & Auditor General of India.

8.10.20

(Surya Narayan Jha)
Under Secretary to the Government of India

To

The Secretaries
All Ministries/ Departments of the Government of India
(As per the standard list)

contd...3/-

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From pre-page:

Copy to:

1. Comptroller & Auditor General of India, New Delhi.
2. Union Public Service Commission, New Delhi.
3. Central Vigilance Commission, New Delhi.
4. Central Bureau of Investigation, New Delhi.
5. Parliament Library, New Delhi.
6. All Union Territory Administrations.
7. Lok Sabha/ Rajya Sabha Secretariat.
8. All Attached and Subordinate Offices of Ministry of Personnel, P.G. & Pensions.
9. Hindi Section for Hindi version.