



किसानिकाय अनुबंध बोर्ड
University Grants Commission
(मंत्री सचिव, भारत सरकार)
वडायालपाटा चौक गांधी नगर, नई दिल्ली- 110 002
Babu Darshah Zafar Marg, New Delhi-110002
Phone : 011-23604321, 011-23604301



21 OCT 2020

October, 2020

No.F. 3-1/2018 (Admn.U/A&B)

CIRCULAR

The undersigned is directed to circulate the following Office Memoranda received from Ministry of Finance, Department of Expenditure regarding the subject as given below (copy enclosed):

S.No.	O.M. No. & Date	Received From	Subject
1.	F.No. 12(2)/2020- EII(A) Dated. 12 th October, 2020 & O.M.Dated. 12 th October, 2020	Ministry of Finance, Department of Expenditure EII(A) Branch	Grant of Advance-Special Festival Package to Government Servants.
2.	F.N. 12(2)/2020- EII(A) Dated. 12 th October, 2020	Ministry of Finance, Department of Expenditure EII(A) Branch	Special cash package equivalent in lieu of Leave Travel Concession Fare for Central Government Employees during the Block 2018-21.

This issues with the approval of the competent authority.

Supriya Dahiyat
(Dr. Supriya Dahiyat)
Education Officer (Admn.)

Copy to:

1. All Officers/ Sections;
2. UGC Branch Office, 35 Ferencszab Rd, New Delhi;
3. UGC NET Bureau, South Campus of Delhi University, New Delhi;
4. All Regional Offices;
5. DS (FD)/ US(FD)-U/A&B/SD (FD)-U/A&B/ with the request to take further action in the matter;
6. CUDLU/EC/UGC section with a request to take further necessary action at their end;
- ✓ UGC e-office;
8. UGC website;

Beena Mehta
(Beena Mehta)
Section Officer (Admn.)

Please note:
Please email to all permanent teaching
and non-teaching staff. T.S.
Ansari

*Please see
copy sent
to UGC*

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.

Contd... 2/

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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Contd... 2/-

c) 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.

d) 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**.

e) 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.

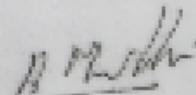
3. Head of the Departments / DDOs may make reimbursement under this package as per the details given above on receipt of invoices of purchases made / services availed during the period post the issuance of this order from the employees who are desirous to avail this package. It may be noted that in order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

Example:

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

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

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

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

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

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

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

* 3 times of national airfare ($80,000 \times 3 = 2,40,000$)

- 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

Application Form for Special cash package in lieu of LTC
(LTC fare + 10 Days' EL encashment) during block year 2018-21

1. Name/ Designation of the Government Servant : _____
2. Date of entering the Govt. Service: _____
3. Basic Pay: Rs. _____ Pay Level: _____
4. Whether permanent or Temporary: _____
5. Home Town as recorded in Service Book: _____
6. Whether wife/ Husband is employed: _____
And if so whether entitled to LTC.
7. Whether the concession is to be surrendered
for visiting home town, and if so block year : _____
8. If the concession is to be surrendered "anywhere in India",
Block Year proposed to be surrendered: _____
9. Single Deemed LTC fare Rs. _____
10. Whether of advance is required: YES / NO

11. Persons in respect of whom LTC is proposed to be availed:

Sl. No.	Name	Age	Date of Birth	Relationship	Block year to be availed
1					
2					
3					
4					
5					
6					

I declare that the particulars furnished above are true and correct to the best of my knowledge. I undertake to produce the receipts towards purchase or availing goods and services which carry a GST rate of not less than 12% from GST registered Vendors/ Service providers through digital mode indicating clearly the GST number and the amount of GST paid.

(ii) In the event of cancellation of the application or if I fail to produce the valid receipts within the stipulated time frame, I undertake to refund the entire advance in one lump sum alongwith penal interest as applicable.

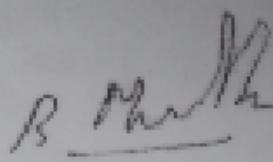
Name of the Bank: SB A/c No.

Branch MICR Code: IFSC Code: Signature:

Date: Section:
Ageno No.

Mobile No.

Hindi version of this Office Memorandum will follow.



(B.K. Manthan)
Deputy Secretary to the Govt. of India

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