



विश्वविद्यालय अनुदान आयोग
University Grants Commission
मानव संसाधन विकास मंत्रालय, भारत सरकार
(Ministry of Education, Govt. of India)
बहादुरशाह जफर मार्ग नई दिल्ली - 110 002
Bahadurshah Zafar Marg, New Delhi-110002
Phone : 011-23604309,



Through E-Mail

F.No.25-4/2007(CU)pt.file

October, 2020

12 2 OCT 2020

The Registrar
All Central Universities
As per list attached

Sub: Govt. of India Circulars/Office Memorandum received from Ministry of Finance - regarding.

Sir/Madam,

The undersigned is directed to enclose herewith the followings Circulars/Office Memorandums received from the Ministry of Finance as detailed below:-

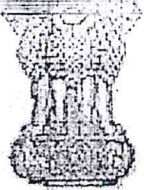
S. No	O.M. No.& Date	Ministries	Subject
1.	F.No.12(2)/2020-EII(A) Dated 12 th October, 2020 & O.M. Dated 13 th October, 2020	Ministry of Finance, Department of Expenditure EII(A) Branch	Grant of Advance- Special Festival Package to Government Servants.
2.	F.N. 12(2)/2020-EII(A) dated October, 2020	Ministry 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.

You are requested to take appropriate action in this regard.

Encl: as above

Yours faithfully,

(A.S. Sajwan)
Under Secretary



सत्यमेव जयते

University Grants Commission

(शिक्षा मंत्रालय, भारतसरकार)

(Ministry of Education, Govt. of India)

बहादुरशाह जफर मार्ग, नई दिल्ली- 110 002

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Phone : 011-23604321, 011-23604201



ज्ञान-विज्ञान विमुक्तये

21 OCT 2020

October, 2020

No.F. 3-1/2018 (Admn.I/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. 13 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 Dahiya
21/10/2020
(Dr. Supriya Dahiya)
Education Officer (Admn.)

Copy to:

1. All Officers/ Sections;
2. UGC Branch Office, 35 Ferozeshah Road, New Delhi;
3. UGC NET Bureau, South Campus of Delhi University, New Delhi;
4. All Regional Offices;
5. DS (FD)/ US(FD-I/A&B)/SO (FD-I/A&B)/ with the request to take further action in the matter;
6. CU/DU/DC/ IUC section with a request to take further necessary action at their end;
7. UGC e-office;
8. UGC website;

Beena Menon

(Beena Menon)
Section Officer (Admn.)

Ms. P. Ganam
22/10/2020

S. N. (11)

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.

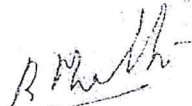
2. A Head of Office may sanction this special package on the eve of any important festival to any Central Government Servant under his administrative control. The term "important festival" is clarified as such festivals or one of such festivals as Head of Department may declare in respect of establishments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

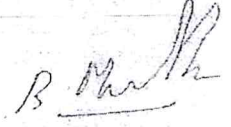
5. These orders will take effect from the date of issuance of this Office Memorandum and will be in force during the current financial year till 31st March, 2021.

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.



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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.

R 12/10/20

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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.

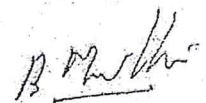
3. Head of the Departments / DDOs may make reimbursement under this package as per the details given above on receipt of invoices of purchases made / services availed during the period post the issuance of this order from the employees who are desirous to avail this package. **It may be noted that in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

Example:

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

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

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

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

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

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

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

* 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.

