

केंद्रीय विद्यालय संगठन/Kendriya Vidyalaya Sangathan 18, संस्थानिक क्षेत्र/18, Institutional Area शहीद जीत सिंह मार्ग/Shaheed Jeet Singh Marg नई दिल्ली–16/New Delhi – 16 011-26858570

फ.स.110239/51/**2020/**बजट/केवीएस(मुख्या<sub>॰</sub>) **/**२ \ ५ ९

दिनांक: <u>09.</u>12.2020

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वित्त मंत्रालय, भारत सरकार का कार्यालय ज्ञापन संख्या F. No. 12(2)/2020-EII(A) दिनांक 10-11-2020, जो कि ब्लॉक 2018-21 के लिए केन्द्र सरकार के कर्मचारियों को छुट्टी यात्रा रियायत किराया के बदले विशेष कैश पैकेज से संबन्धित स्पष्टीकरण(FAQ-2) है को सूचना एवं आवश्यक कारवाई हेतु जारी किया जा रहा है / Clarification regarding Grant of Special cash package equivalent in lieu of Leave Travel Concession Fare for Central Government Employees during the Block 2018-21(FAQ-2).

ए के श्रीवास्तव

सहायक आयुक्त (वित )

## वितरण:

1.उपायुक्त, के वि सं , सभी क्षेत्रीय कार्यालय एवं मुख्यालय।

2.वित्त अधिकारी, के वि सं , सभी क्षेत्रीय कार्यालय एवं मुख्यालय ।

3.सभी अधिकारी / अनुभाग , के वि सं (मु )।

4.प्राचार्य, के वि काठमांडू, मास्को एवं तेहरान।

5.महासचिव, सभी मान्य संघ ।

6.निदेशक, जीट ग्वालियर , मुंबई , मैसूर , चंडीगढ़ एवं भूबनेश्वर।

7.3पायुक्त, ई डी पी , के वी एस (मु॰) को के वी एस (मु॰) की वैबसाइट के शीर्ष "सूचना पट (Announcements) " के अंतर्गत अपलोड करने हेतु प्रेषित ।

8. आर टी आई , के वी एस (म्.)। `

9. गार्ड फ़ाइल

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

North Block, New Delhi Dated 10<sup>th</sup> November, 2020

## **OFFICE MEMORANDUM**

Subject:

Clarification regarding queries being received in respect of Special cash package equivalent of Leave Travel Concession Fare for Central Government Employees during the Block 2018-21 (FAQ No. 2).

The undersigned is directed to say that this Department has been receiving a number of queries 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 on 12th October, 2020. A set of frequently asked questions have already been clarified vide this Department's O.M. of even No. dated 20th October, 2020 and is available on this Department's website viz. doc.gov.in.

- 2. A further set of frequently asked questions have been clarified and are attached herewith at Annexure-'A'.
- 3. This issues with the approval of Competent Authority.

(S. Náhamathan) Deputy Secretary, I. II(A)

All Ministries/Departments of the Government of India

| S.No | · · · · · · · · · · · · · · · · · · ·   | Reply  |
|------|---|--|
| 1    | eligible for only one all India LTC one Block Year. If that LTC   | ce—No. The scheme is in lieu of one LTC available is—during the block year. in is          |
|      | exhausted, will he be eligible for this scheme?   | or _   |
| 2    | If an employee does not have enough leave or less than the minimum balance of 40 day which is required in his leave account and avail leave   | e encashment if such encashment is not e available.  |
|      | encashment for LTC, whether h<br>will be eligible for leav  | •  |
| į    | encashment in this scheme?  |  |
| 3    | If an employee has already availed hometown LTC(only for self) for 2018-19 along with leave   | the scheme provided it does not exceed the maximum limit of 60 days elimbic for            |
|      | encashment, can he now claim<br>LTC cash voucher scheme with LTC  | n encashment.  |
|      | for self from block year 2020-21  |  |
| i    | and for remaining family members  |  |
|      | from block 2018-19?   |  |
| 4    | If both husband and wife are  | Yes  |
| :    | working in the central  |  |
|      | government, if one is availing LTC cash voucher scheme for self and   |  |
|      | spouse and also taking LTC leave  |  |
|      | encashment, then can the spouse   |  |
|      | avail LTC leave encashment  |  |
| _    | separately?   |  |
| 5    | If an employee avails only deemed LTC fare without leave encashment, and spends less than or equal to three times of the deemed fare entitlement, how much reimbursement will he get? | Reimbursement will be on pro-rata basis.   |
| 6    | Whether purchase of   | Purchase of any goods or services which  |
| •    | goods/services on loan/EMI, will  | attract GST of 12% and above qualify for   |
|      | be covered under this scheme?   | Purchases on EMI basis are also permissible.  The purchase should have been effected after |
|      |   | the issue of the order i.e. 12.10.2020 and should have an invoice.                         |

| 7  |  | The scheme is valid up to 31.3.2021 and is on field of the available LTC. An official may avail   |
|----|--|---|
| į  | LTC, can they avail special cash   | LTC for 2021 in 2021 provided the same has not been foregone in lieu of the benefits of   |
| 8  | If a fresh recruit who is governed by LTC Rules for New Recruits is in his 8 <sup>th</sup> year after recruitment opts for this scheme, can he submit bills having date of January-March |   |
| -  | 2021?  |   |
| 9  | Since the fresh recruits are not allocated block year, can they avail this scheme?   |   |
| 10 | Can the payment be made by cheque /DD / Banker's Cheque/ NEFT/ RTGS?   | Yes   |
| 11 |  | As per scheme Goods & Services attracting GST of 12% or more can be purchased.  |
| 12 |  | No. He can avail only deemed fare value.  |
| 13 |  | Yes, provided the transactions occurred on or after 12.10.2020 and bills are submitted before 31.03.2021.   |
| 14 | If a child is less than 5 year old   | Yes. Provided the child is eligible as a dependent in accordance with LTC Rules.  |
| 15 | Is this scheme applicable to the Autonomous Bodies?  | Autonomous Bodies can adopt the scheme provided they are already implementing LTC scheme similar to the Central Government's Scheme, before 12.10.2020.   |
| 16 | Whether any advance will be given like LTC advance?  | Please refer to para 4 of Ministry of Finance, Department of Expenditure OM No. 12(2)/20/E-IIA dated 12.10.2020. It has been stated that an amount up to 100% of leave encashment and 50% of the value of deemed fare may be paid as advance into the bank account of employee. |

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17 Whether WP can purchase different items under this scheme purchase washing machine, mobile, AC or not? mode. 18 I availed home LTC in 2019. What I is my eligibility position for LTC cash voucher scheme? eligible. 19 How spending of 3 to 4 times on purchasing of products will be tracked? Will purchase made online from e-commerce website be acceptable? 20 I purchased certain items after 12.10.2020 but before formally exercising my option. Can it be counted for reimbursement? Whether the advance taken under 21 the scheme is to be settled within 30 days of disbursal of advance as stipulated under LTC rules. Can receipt be in the name of any dependent?

Yes. An individual can purchase different items which attract GST of 12% and more. The payment should be made through digital mode.

This scheme is for the LTC block of 2018-21. Normally, a block contains two LTC fare [home town and anywhere in India]. If one has been availed and the other remaining, the same can be utilized for this purpose. Any unutilized LTC of the block of 2018-21 is eligible.

Any purchase with digital mode is to be supported by invoice. Based on production of invoice the spending is calculated. The intention of this scheme is to encourage every mode of purchase. It is for the employee to choose a suitable digital mode.

All eligible purchases on or after 12.10.2020 and before 31.3.2021 can be counted.

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 31st March 2021, and (ii) the invoices of the goods and services purchased as per the scheme may be in the name of spouse or any family member who
- name of spouse or any family member who are eligible for LTC Fare as declared in the Service records.