

भारत सरकार GOVERNMENT OF INDIA
रेल मंत्रालय MINISTRY OF RAILWAYS
(रेलवे बोर्ड) (RAILWAY BOARD)

No. E(W)2020/PS5-1/3

New Delhi, dated 05.11.2020

The General Managers (P)
All Indian Railways &
Production Units.

The Principal Financial Advisers
All Indian Railways &
Production Units

Sub: Special Cash Package equivalent in lieu of All India Leave Travel Concession Fare for Railway Employees during the Block 2018-2021.

Ministry of Finance (MoF)/Department of Expenditure vide their OM F.No.12(2)/2020-EII(A) dated 12th October 2020 have notified a Special Cash Package (SCP) equivalent in lieu of "Leave Travel Concession Fare" for Central Government employees during the block 2018-2021 stating that in view of Covid-19 pandemic and resultant nationwide lockdown as well as disruption of transport and hospitality sector, Central Government employees are not in a position to avail themselves of LTC for travel to any place in India or their Hometown in the current Block of 2018-21. It has been further stated therein that with a view to compensate and incentivize consumption by Central Government employees thereby giving a boost to consumption expenditure, it has been decided that cash equivalent to 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 2018-2021 subject to certain conditions. MoF have also issued an FAQ on LTC Cash Voucher Scheme and further clarifications vide their OM F.No.12(2)/2020-EII(A) dated 20.10.2020 & 04.11.2020, respectively.

2. As the Railway employees are also facing similar situation, it has been decided by the Competent Authority to extend the aforesaid SCP (ie. Cash equivalent to deemed AILTC fare and Leave Encashment), on the same terms and conditions, as notified by MoF. The important conditions stipulated in MoF's OM dated 12.10.2020 are reproduced below:-

- (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	₹ 36,000
Employees who are entitled to economy class of airfare	₹ 20,000
Employees who are entitled to Rail fare of any class	₹ 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.
- (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** to MoF's OM dated 12.10.2020.
3. The extant leave encashment instructions applicable to Railway employees also stand relaxed and modified in the lines of instructions contained in MoF's above referred OMs, if the employee opts to avail the SCP.
4. The SCP will be admissible to all those eligible for AILTC facility in terms of Board's letter No. E(W)2017/PS5-1/3 dated 10.09.2018 and Privilege Pass Surrender Certificate will be a mandatory prerequisite for availing SCP. Hometown LTC is not admissible under the optional AILTC scheme and hence SCP equivalent to Hometown LTC is not permissible.
5. Copies of MoF's OMs referred under Para 1 above are enclosed as Annexure-I, II & III. It may be noted that if any further instructions/clarifications in the context of SCP are issued/uploaded by MoF in their official website (ie. <https://doe.gov.in>), the same will be applicable to Railway Servants also on mutatis mutandis, with immediate effect and they will not be circulated again by the Ministry of Railways.
6. Financial aspects connected with the SCP will be clarified by the Associate Finance at all levels. However, if any clarification is required at Board's level, reference should be made with the approval of PFA of respective Railway/PU to Finance Establishment Dte., who as Nodal Dte. in Board's Office will examine and issue appropriate clarification.
7. This issues in consultation and with the concurrence of Finance Directorate of Ministry of Railways.



(V. Muralidharan)
Dy. Director Estt. (Welfare)-I
Railway Board

Encl: As stated

No. E(W)2020/PS5-1/3

New Delhi, dated 05.11.2020

Copy to:-

The Deputy Comptroller and Auditor General of India (Railways), Room No. 224, Rail Bhavan, New Delhi.




for Member Finance/Railways

Copy forwarded to:-

- (i) Computer Cell/C&IS, Railway Board for uploading on MoR's website for information of all concerned.
- (ii) As per standard list.

Copy also forwarded for information to:-

1. The General Secretary, NFIR, Room No.256-E, Rail Bhawan, New Delhi.
2. The General Secretary, AIRF, Room No.253, Rail Bhawan, New Delhi.
3. The Members of the National Council, Departmental Council and Secretary Staff Side, National Council, 13-C, Feroze Shah Road, New Delhi.
4. The Secretary General, FROA, Room No.256-A, Rail Bhawan, New Delhi.
5. The Secretary General, IRPOF, Room No.268, Rail Bhawan, New Delhi.
6. The Secretary, RBSS, Group "A" Officers Association, Room No.402, Rail Bhawan, New Delhi.
7. The Secretary, RBSS Group "B" Officers' Association, Rail Bhawan, New Delhi.
8. The General Secretary, RBSSSA, Room No.439, Rail Bhawan, New Delhi.
9. The Secretary, Railway Board Promotee Officers Association, Room No. 341-C, Rail Bhawan, New Delhi.
10. The Secretary, Railway Board Ministerial Staff Association, Rail Bhawan, New Delhi.
11. The Secretary, Railway Board Class IV Staff Association, Rail Bhawan, New Delhi.
12. The Secretary General, All India RPF Association, Room No.256-D, Rail Bhawan, New Delhi.
13. The General Secretary, All India SC/ST Railway Employees Association, Room No.7, Rail Bhawan, New Delhi.
14. The General Secretary, All India O.B.C. Railway Employee's Federation (AIOBCREF), Room No.48, Rail Bhawan, New Delhi.



for Secretary/Railway Board

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.



Contd...2/-

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-II

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

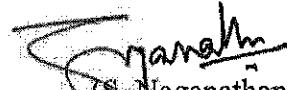
North Block, New Delhi
Dated 19th October, 2020
20A

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 12th 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

S.No.	Queries	Reply
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 th 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 st 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.

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

North Block, New Delhi
4th 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 12th October 2020 and the Frequently Asked Question (FAQ) issued vide O.M. of even number dated 20th 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 disbursal 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 31st 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.