

भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय
9, दीन दयाल उपाध्याय मार्ग,
नई दिल्ली-110 124



Circular No. 43 Staff wing/2024
No.956/Staff(Entt.I) 88(II)-2024
OFFICE OF THE COMPTROLLER &
AUDITOR GENERAL OF INDIA
9, DEENDAYAL UPADHYAYA MARG,
NEW DELHI - 110 124

29 NOV 2024

दिनांक / DATE

To

1. All the Heads of Departments in IA&AD.
As per mailing list (except overseas Audit Offices)
2. Director General (Headquarters)-Local,
3. Director General (Commercial-I)-Local.

Subject: Central Civil Services(Leave Travel Concession)Rules, 1988
Clarifications/modifications in LTC instructions-regd.

Sir/Madam,

Correspondences were being received from the field offices regarding CCS (LTC) Rules 1988 - wherein various queries were raised while regulating LTC claims pursuant to instructions issued vide Ministry of Finance, Department of Expenditure's O.M. dated 31.12.2021, 16.06.2022 & Ministry of Personnel, Public Grievances & Pensions, Department of Personnel & Training's OM dated 29.08.2022.

2. The matter was referred to DoPT/MoF and accordingly response has now been received from DoPT as well as from MoF.

3. The consolidated clarifications received on the queries raised, from DoPT/MoF are as under:-

S.No.	Query	Clarification
1.	Whether the payment Gateway charges and GST on payment Gateway charges charged by authorized travel agents during online ticket booking are reimbursable or not as the matter is not clearly specified in DoE OM dated	The payment Gateway charges as per the RBI guidelines and GST on payment Gateway Charges charged by authorized travel agents during online ticket booking are reimbursable.

	16.06.2022 or in Fundamental Rules-Supplementary Rules.	
2.	<p>(a) In case of dynamic fare trains, fare vary on same date of booking through various portals, hence booking through any other portal other than IRCTC portal is admissible or is there any guidelines regarding this.</p> <p>(b) How to regulate the hidden benefits such as cash back, discount etc. granted in some fares which are given after booking of the tickets?</p>	DoPT's OM No. 31011/12/2022-Estt.A-IV dated 29.08.2022 is self explanatory and may be perused for required clarification.
3.	<p>The air journey made on two different tickets that is a break journey has been made by air instead of "through ticket" in case of LTC under PNR Nos.</p> <p>(a) What is definition of "Through Ticket. When air journey has been performed on two different PNR numbers. Can this be taken as a through ticket?</p> <p>(b) If No, can the LTC claim be reimbursed when the air journey is performed on two different PNR Numbers?</p>	In terms of prevailing instructions on LTC, no break journey is allowed in any case and the Government officer availing LTC has to reach their intended place of destination via shortest route.
4.	Whether LTC-80 will continue post disinvestment of Air India? For any place that is not enlisted in the LTC-80 fare list, with what should the Air Fare to that place be limited to while reimbursing LTC claim?	<p>The LTC-80 was a scheme offered by Air India for booking of air tickets when Central Government Officers availed LTC. However, Air India has now been dis-invested and is no longer a PSU of Government of India. LTC-80 scheme offered by erstwhile Air India thus has lost its relevance.</p> <p>Post disinvestment of Air India, DoPT has issued guidelines vide OM No.31011/12/2022-Estt.A-IV dated 29.08.2022 wherein revised instructions</p>

		<p>for availing LTC by the government employees have been issued.</p> <p>This OM has further been modified vide DoPT's OM No.31011/11/2023-Pers.Policy A-IV dated 20.10.2023.</p> <p>The instructions/guidelines contained in the above said OMs may kindly be perused for required clarification.</p>
5.	<p>If any official(in pay level 9 to 11) made his LTC journey with different modes of transport through longer route of journey despite destination point being directly connected by Air and Rail, then how such case shall be reimbursed . For instance, one official claimed for LTC journey from Patna to Hyderabad and made his journey as Patna to Ahmedabad by air, Ahmedabad to Mumbai by Rail and Mumbai to Hyderabad by Govt. Bus.</p>	<p>Rule 13 of LTC Rules, may be referred which states that "Reimbursement under the leave travel concession scheme shall not cover incidental expenses and expenditure incurred on local journeys. Reimbursement for expenses of journey shall be allowed only on the basis of point to point journey on a through ticket over the shortest direct route" and also refer to G.I.D.(1) of Rule 13(O.M No.43/10/58-Estt.(A),dated 11.04.1958). In such cases, no break journey is allowed and the Govt. officer availing LTC has to reach his intended place of destination via shortest route.</p>
6.	<p>Whether reimbursement under Special cash package scheme is to be made in case a government servant produces voucher of a vendor registered under Composite Scheme.</p>	<p>It is informed that MoF, DoE vide para 2(e) of OM No. 12(2)/2020-E.II.A dated 12.10.2020, has clearly stated that items/services should carry a GST rate of not less than 12% and purchased from GST registered vendor /service provider through digital mode and obtain a voucher indicating the GST number and the amount of GST paid.Further vide point 9 of OM of even number dated 20.10.2020 it was clarified that any goods and services with GST details should be submitted . In this case, action</p>

	be taken strictly in accordance with the MoF, DoE OM No. 12(2)/2020-E.II.A dated 12.10.2020 and subsequent FAQs issued on 20.10.2020.
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4. Accordingly, it is stated that LTC cases may be regulated as per above clarifications received from the Ministry.

5. The cases already settled pursuant to MoF, OM dated 31.12.2021/ 16.06.2022 & DoPT's OM dated 29.08.2022, while still a lack of clarity in the matter, may also be re-examined/re-regulated in the light of the above.

6. It may be noted that copies of office orders etc, in this regard need not be sent to Headquarters.

Yours faithfully,


(Sumeet Kumar)

Asst. Comptroller & Auditor General (N)