



संदर्भ सं. SU/FIN/F-3/2020/77/1045

दिनांक : 27/11/2020

**परिपत्र - 49 /2020**

भारत सरकार, वित्त मंत्रालय ने कार्यालय जापन फा.सं. 12(2)/2020-EII(A) द्वारा उपभोग व्यय को बढ़ावा देने के लिए केंद्र सरकार के कर्मचारियों को छुट्टी यात्रा रियायत के स्थान पर विशेष नगद पैकेज देने की घोषणा की है। विश्वविद्यालय अनुदान आयोग ने पत्र फा.सं. 25-4/2007(CU) सभी केंद्रीय विश्वविद्यालयों को वित्त मंत्रालय द्वारा जारी उक्त कार्यालय जापन को उचित कार्रवाई हेतु अगेषित किया है।

उपर्युक्त दिशा-निर्देशों के आलोक में विश्वविद्यालय अपने कर्मचारियों के लिए ब्लॉक वर्ष 2018-21 के लिए छुट्टी यात्रा रियायत के बदले विशेष नगद पैकेज देने की घोषणा करता है। कर्मचारी एलटीसी के किराए और छुट्टी नगदीकरण के समकक्ष नगद राशि आहरण करने के लिए योग्य होंगे। छुट्टी नगदीकरण और किराए दोनों के लिए राशि निम्नानुसार तभी स्वीकार्य होगी, जब कर्मचारी जीएसटी पंजीकृत विक्रेताओं/सेवा प्रदाताओं से डिजिटल माध्यम से ऐसी वस्तुओं/सेवाओं को खरीदने के लिए खर्च करता हो, जिसकी जीएसटी दर 12% से कम न दर्शाता हो और उसके लिए वाउचर प्राप्त करता हो, जिसमें जीएसटी संख्या और भुगतान की गयी जीएसटी राशि दर्शाता हो।

1. छुट्टी नगदीकरण के मूल्य के बराबर राशि और;
2. अनुमानित किराए के बराबर नगद की तीनगुना राशि

विशेष नगद पैकेज आहरण करने और इसके निपटान करने से संबंधित प्रपत्र के साथ विस्तृत दिशा-निर्देश इसके साथ संलग्न है और उसे विश्वविद्यालय की वेबसाइट से भी प्राप्त किया जा सकता है।

**तेज कृष्ण कौल**  
(टी.के.कौल)

**कुलसचिव**

**कुलसचिव**

**Registrar**

**सिक्किम विश्वविद्यालय**  
**Sikkim University**

प्रतिलिपि :

1. कुलपति के सूचनार्थ कुलपति के निजी सचिव
2. कुलसचिव के निजी सचिव
3. वित्त अधिकारी
4. परीक्षा नियंत्रक
5. पुस्तकालयाध्यक्ष
6. सभी अध्ययन विद्यापीठों के डीन
7. छात्र कल्याण डीन
8. सभी विभागों के अध्यक्ष/प्रभारी
9. सभी अधिकारी, संकाय एवं गैर-शिक्षण कर्मचारी (ईमेल द्वारा)
10. सिस्टम मैनेजमेंट - एसयू वेबसाइट में अपलोड करने हेतु
11. सुरक्षा फाइल

**Sub: Guidelines on Special cash package in lieu of Leave Travel Concession(LTC) during the block of 2018-21**

**Eligible Employees:**

The employee of the university may avail the benefit of cash equivalent to LTC fare and cash equivalent to leave encashment after surrendering eligible one LTC for travel to any place in India or their Hometown visit during the block of 2018-21. This benefit can be availed for dependent family members as applicable in normal LTC rules.

**Eligible Goods or Services:**

The employee must purchase any such items of goods or services which is carrying 12% or more GST from GST registered Vendor(s) or Service provider(s) on digital mode only. He or she must obtain Tax Invoice/Receipt clearly indicating the GST number of vendor/service provider and GST amount paid. The employee may visit website of "Central Board of Indirect Taxes and Customs" or download "GST Rate Finder" Mobile App to identify appropriate goods or services.

Therefore, the goods or services with less than 12% GST and purchase from Non-Registered vendor/service provider are not qualified under this package.

**Maximum eligible cash equivalent:**

The admissible amount will be calculated based on four factors as below:

1. Amount of spending on the above mentioned goods or services. An amount equivalent to value of Leave Encashment and 3 times of cash equivalent to deemed LTC fare.
2. Basic pay of the employee,
3. Number of dependent,
4. Deemed LTC fare depending on category of the employee and class of LTC entitlement:
  - a) Employees under Level-14 or above- :Rs. 36,000 per person
  - b) Employees between Level-9 to level-13A- :Rs. 20,000 per person
  - c) Employees under Level-9 - :Rs. 6,000 per person

Pro-rata amount will be reimbursed, if the amount of spending is less than amount equivalent to value of Leave Encashment and 3 times of cash equivalent to deemed LTC fare.

**Admissible Amount:**

Share of LTC Fare : Amount equivalent to LTC fare X No. Of dependent X Amount Spent  
(3X Amount equivalent to LTC fare X No. of dependent) + (Basic X 1.17X 10/30)

Share of Leave Encashment: Basic Pay X 1.17X 10/30 X Amount Spent  
(3X Amount equivalent to LTC fare X No. of dependent) + (Basic X 1.17X 10/30)

**Process of availing this package:**

1. The employee may apply in the prescribed Format of application as in Annexure-A for prior permission –cum- Advance claim.

2. The employee must opt for both cash equivalent to leave encashment and LTC fare for own and dependents subject to condition that his/her number of leave encashment is not exhausted.
3. LTC for travel to any place in India or Hometowns to forego by the employee for the Block of 2018-21 must be mentioned.
4. The payment will be either in advance or in reimbursement mode. An advance of 100% of eligible cash equivalent of Leave Encashment and 50% of cash equivalent of LTC fare may be claimed. However, it is preferable to get this benefit on reimbursement mode by 31-3-2021. If the amount spent for purchase of goods or services is less than required amount of sending. The excess amount of advance will be deducted from salary of April 2021.
5. The settlement will be made on production of Tax Invoice/Receipt by 28<sup>th</sup> February 2021 towards purchase of specific goods or services as mentioned above. The Tax Invoice(s)/Receipts shall be issued in the name of the employee only. The GST No. of the vendor and amount of GST (SGST or CGST or IGST) shall clearly be mentioned on the Tax Invoice(s)/Receipts.
6. The payment must be made on digital mode i.e. Net Banking, Debit Card, Credit card etc. But not in Cash or Cheque. The digital payment against e-commerce purchase is also allowed except Cash on Delivery (COD).
7. The advance, if any, must be settled within 31-3-2021. Any dispute on document or non-settlement of advance, both the advance amount with penal interest will be recovered from immediate next month(s) salary.
8. Both cash equivalent to Leave Encashment or LTC fare are exempted from Income Tax.





**SIKKIM UNIVERSITY**  
**Gangtok, Sikkim**

EMPLOYEE ID: \_\_\_\_\_

Service Book No.....

**APPLICATION FOR PRIOR PERMISSION under Special Cash Package Scheme AND DRAWAL OF LTC ADVANCE 2020-21**

**PART – A**

**[To be filled by Applicant]**

- d)
1. Name of the Employee : \_\_\_\_\_
  2. Designation & Department : \_\_\_\_\_
  3. Date of entering the Service : \_\_\_\_\_
  4. Pay Details (a) Basic Pay : \_\_\_\_\_  
(b) Pay Level: : \_\_\_\_\_
  5. LTC opted to forego : \_\_\_\_\_  
Hometowns/Anywhere in India : \_\_\_\_\_
  6. a) Whether wife/husband is employed : \_\_\_\_\_  
b) If yes, Name & Address of the office : \_\_\_\_\_
  - c) Whether he/she has availed LTC in the Current B. Yr. Separately : YES/NO.  
Please attach certificate from his/her employer/undertaking regarding availing /not availing H.T./ Anywhere in India LTC facility

A

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

| S. No. | Name | Date of Birth | Age | Relationship | No. of Tickets |
|--------|------|---------------|-----|--------------|----------------|
|        |      |               |     |              |                |
|        |      |               |     |              |                |
|        |      |               |     |              |                |
|        |      |               |     |              |                |
|        |      |               |     |              |                |
|        |      |               |     |              |                |
|        |      |               |     |              |                |

8. Amount to be spent for specific Goods or Services:

Rs. \_\_\_\_\_

9. Amount of Advance claimed

(Max. 50% of LTC Fare and Full Leave Encashment)

Rs. \_\_\_\_\_

**Note:**

1. The settlement will be made on production of Tax Invoice/Receipt within 28<sup>th</sup> February 2021 towards purchase of specific goods or services with 12% GST or more as per the rules. The Tax Invoice(s)/Receipts shall be issued in the name of the employee only. The GST No. of the vendor and amount of GST (SGST or CGST or IGST) shall clearly be mentioned on the Tax Invoice(s)/Receipts.
2. The payment must be made on digital mode i.e. Net Banking, Debit Card, Credit card etc. But not in Cash or Cheque. The digital payment against e-commerce purchase is also allowed except Cash on Delivery (COD).

I hereby declare that:

1. I am eligible for LTC for the block year 2018-21 for which I am submitting this application.
2. I undertake to produce original Tax Invoice/Receipts with 12% or more GST with in 28<sup>th</sup> February 2021.
3. In case I failed to purchase required amount of specific goods/services, I am liable to refund the excess amount of advance by way of deduction from salary of April 2021 onward.
4. I understand that rules and regulations of Special Cash Package Scheme 2020 for availing Deemed LTC fare and Leave Encashment value.

**5. No LTC advance is outstanding with me**

The particulars furnished above are true and correct to the best of my knowledge.

Signature \_\_\_\_\_

Full Name \_\_\_\_\_

Department \_\_\_\_\_

Signature of Applicant \_\_\_\_\_

Date: \_\_\_\_\_

**PART - B**

[For use in the office of the Registrar]

1. Information furnished have been verified.
2. Prof/ Dr/ Mr/ Ms/ Mrs \_\_\_\_\_ is eligible to avail Deemed LTC Fare for self or/ and family members and Leave Encashment for the Block Year -2018-2021

**Dealing Asst.**

**AR (Establishment)**

**Registrar**

3. Forwarded to Finance Officer for necessary action.

**Signature with date  
AR(Establishment)**

a) Advance for Deemed LTC fare Rs....., b) Advance for Leave encashment Rs.....  
The total amount of advance of Rs.....(Rupees.....  
.....) only.

**UDC(Finance)**

**DR(F)/FO**



**SIKKIM UNIVERSITY  
GANGTOK**

Sub-Bill No.....

**LEAVE TRAVEL CONCESSION BILL FOR THE BLOCK OF  
YEARS.....TO .....**

[NOTE - This bill should be prepared in duplicate-one for payment and the other as office copy]

**PART A**

(To be filled in by the Government servant)

1. Name.....
2. Designation.....
3. Pay.....
4. Headquarters.....
5. Nature and period of leave sanctioned From .....To.....
6. Particulars of members of family in respect of whom the LTC has been claimed:

| Sl. No. | Name(s) | Age | Relationship with the Govt. servant |
|---------|---------|-----|-------------------------------------|
|         |         |     |                                     |
|         |         |     |                                     |
|         |         |     |                                     |
|         |         |     |                                     |
|         |         |     |                                     |

7. Details of journey(s) performed by Government servant and the members of his/her family.

| Departure   |      | Arrival     |    | Distance in km | Mode of travel & class of accommodation used | No. of fares | Fares paid Rs. | Remarks |
|-------------|------|-------------|----|----------------|--|--------------|----------------|---------|
| Date & Time | From | Date & Time | To |                |  |              |                |         |
|             |      |             |    |                |  |              |                |         |
|             |      |             |    |                |  |              |                |         |
|             |      |             |    |                |  |              |                |         |
|             |      |             |    |                |  |              |                |         |
|             |      |             |    |                |  |              |                |         |
|             |      |             |    |                |  |              |                |         |
|             |      |             |    |                |  |              |                |         |
|             |      |             |    |                |  |              |                |         |

8. Amount of advance, if any, drawn

Rs.....

9. Particulars of journey (s) for which higher class of accommodation than the one to which the Government servant is entitled, was used (Sanction No. and date to be given):

| <i>Place</i> |           | <i>Mode of conveyance</i> | <i>Class to which entitled</i> | <i>Class by which actually traveled</i> | <i>No. of fares</i> | <i>Fares paid Rs.</i> |
|--------------|-----------|---------------------------|--------------------------------|---|---------------------|-----------------------|
| <i>From</i>  | <i>To</i> |                           |                                |   |                     |                       |
|              |           |                           |                                |   |                     |                       |
|              |           |                           |                                |   |                     |                       |
|              |           |                           |                                |   |                     |                       |
|              |           |                           |                                |   |                     |                       |
|              |           |                           |                                |   |                     |                       |
|              |           |                           |                                |   |                     |                       |
|              |           |                           |                                |   |                     |                       |

10. Particulars of journey(s) performed by road between places connected by rail:

| <i>Name of places</i> |           | <i>Class to which entitled</i> | <i>Rail fare</i> |           |
|-----------------------|-----------|--------------------------------|------------------|-----------|
| <i>From</i>           | <i>To</i> |                                | <i>Rs.</i>       | <i>P.</i> |
|                       |           |                                |                  |           |
|                       |           |                                |                  |           |
|                       |           |                                |                  |           |
|                       |           |                                |                  |           |



### **CERTIFICATES TO BE GIVEN BY THE GOVERNMENT SERVANT**

1. I have not submitted any other claim so far for Leave Travel Concession in respect of myself or my family members in respect of the block of two years 20..... and 20.....
2. I have already drawn TA for the Leave Travel Concession in respect of a journey performed by me/my wife with .....children. This claim is in respect of the journey performed by my wife/myself with ..... children none of whom travelled with the party on the earlier occasion.
3. I have not already drawn TA for the Leave Travel Concession in respect of a journey performed by me/my wife with ..... childred/  
..... children in respect of the block of two years  
..... and ..... This claim is in respect of the journey performed by my wife with ..... children/ ..... children none of whom availed of the concession relating to that block.
4. I have already drawn TA for the Leave Travel Concession in r/o a journey performed by me in the year ..... in r/o of block of two years..... and ..... This claim is in r/o of the journey performed by me in the year ..... This is against the concession admissible once every year in a prescribed block for visiting home town as all the members of my family are living away from place of work.
5. The journey has been performed by me/my wife with children to the declared 'hometown', viz.....
6. That my husband/wife is not employed in Government service/that my husband/wife is employed in Government service and the concession has not been availed of by him/her separately for himself/herself or for any of the family members for the concerned block of years..... to.....;
7. Certified that my wife/ husband for whom L.T.C is claimed by me is employed in ..... (Name of the Public Sector Undertaking/ Corporation/ Autonomous body etc.) which provides Leave Travel Concession facilities but he/she has not preferred and will not prefer, any claim in this behalf from his/ her employer.
8. Certified that my wife/ husband for whom L.T.C. is claimed by me is not employed in any Public Sector Undertaking/ Corporation/ Autonomous body financed wholly or partly owned by the Central Government Local Body which provides LTC faculties to its employees and their families.

SIGNATURE OF THE GOVERNMENT SERVANT

DATE:

CONTACT NO:



**PART B**

(To be filled in by the Bill Section)

Entitlement scrutinized as per check list at P/ \_\_\_\_\_ C

The net entitlement on account of leave travel concession works out to  
Rs.....

(Rupees.....) as  
detailed below-

(a) Railway/Air/Bus/Steamer fare                      Rs.....

(b) Less Amount of advance drawn vide

    Vr. No..... dated.....

Rs.....

Net amount                      Rs.....

The expenditure is debatable to LTC facility (15007) for 20\_\_\_\_ - \_\_\_\_

Dealing Assistant

Section Officer (F)

Drawing and Disbursing Officer

Sanctioned and passed for Rs. .... Rupees

.....

.....

.....

**Finance Officer**

**Vice-Chancellor**

**PART C**

[To be filled in by Administration]

Certified that necessary entries have been made in the Service Book of

Shri/Smt/Kum.....

(Signature of the Officer authorized to attest entries in the Service Book)

**LTC CERTIFICATE**

Certified:

(i) that Shri/Shrimati/Kumari (name of the Government servant)..... has rendered continuous service for one year or more on the date of commencing the outward journey.

(ii) that necessary entries as required under para 3 of the Ministry of Home Affairs, OM No. 43/1/55-Ests.(A)-Part II, dated the 11th October, 1956, have been made in the Service Book of Shri/Shrimati/Kumari.....

**REGISTRAR**

**PART D**

**FOR USE IN ACCOUNTS DEPARTMENT**

Voucher No. ....

Dated

Pay Rs. .... Rupees

Vide cheque / Advice No. .... dated

Signature of the Drawing and Disbursing Officer