

No.G.12011/FD/F3/A2/2018
GOVERNMENT OF PUDUCHERRY
FINANCE DEPARTMENT

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Puducherry, dated 10.05.2024

I.D.NOTE / OFFICE MEMORANDUM

Sub: Finance Department – Order of Government of India - Communicated.

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Copies of the following O.M.s on the subjects indicated below are communicated for implementation and strict compliance by all Departments in the UT of Puducherry.

Reference: No. & Date	Issued by	Subject
O.M. No. DOPT-1714455840135 dated 30 th April 2024	Government of India, Ministry of Personnel, Public Grievances & Pensions, Dept. of Personnel and Training, (Estt.A-IV), New Delhi	Guidelines on Leave Travel Concession (LTC)
O.M.No.3/6/2021-P&PW (F) dated 02.05.2024	Government of India, Ministry of Personnel, Public Grievances & Pensions, Dept. of Pension and Pensioners welfare, New Delhi	Clarification regarding admissibility of interest over and above the threshold limit of Rupees five lakhs deducted towards GPF

//BY ORDER//


(S. SIVAKUMAR)

UNDER SECRETARY TO GOVT. (FINANCE)

To

All Commissioner-cum-Secretaries/Secretaries to Government/

All Secretariat Departments/

All Heads of Department /Office

Copy to:

1. The Director of Accounts and Treasuries, Puducherry
2. The Dy. Director of Accounts and Treasuries, Karaikal/Mahe/Yanam.
3. The Director, Information & Technology Department,
Puducherry - **to upload the O.M. in State Web Site.**
4. The Web Site of Finance Department.

No.DOPT-1714455840135
Government of India
Ministry of Personnel, Public Grievances & Pensions
Department of Personnel and Training
ESTT.(Estt. A-IV)

(Dated 30 April, 2024)

OFFICE MEMORANDUM

Leave Travel Concession (LTC)

Subject:- Guidelines on Leave Travel Concession (LTC)

Leave Travel Concession (LTC) scheme is a concessional travel facility for the Government employees to visit their Home Town or to visit any place in India during a block of four years. In terms of provisions of the Scheme, the Government employees have the option either to avail Home town LTC twice in a block of two years each or to visit home town once in a period of two years and to visit any place in India in another block of two years. The current block of four years is 2022-2025 with two years block of 2022-2023 and 2024-2025. The travel expenses in terms of the employees and their eligible family members are borne by the Government. A Government employee and his family members while availing of Leave Travel Concession may travel in different groups at different times during that block. Further, they may visit different places of their choices while availing Any Place in India LTC.

2. Various instructions regarding Leave Travel Concession have been issued by the Government from time to time. The instructions still in vogue have been consolidated under easily comprehensible headings for the facility of reference. All Ministries/ Departments are requested to bring the above guidelines to the notice of all concerned. While due care has been taken to compile this document, however, if any contradictions and imprecision therein are noticed, the provisions envisaged in the relevant OMs/Orders/etc. shall prevail, and the same may be brought to the notice of the Department of Personnel & Training.

Applicability of LTC Rules [Rule 1(3)&1(4)]:-

I. Subject to the provisions of sub-rule 1(4), applicable to all persons – [Rule 1(3)]

- (i) who are appointed to civil services and posts including civilian Government servants in the Defence Services in connection with the affairs of the Union;
- (ii) who are employed under a State Government and who are on deputation with the Central Government;
- (iii) who are appointed on contract basis; and
- (iv) who are re-employed after their retirement.

II. Not applicable to – [Rule 1(4)]

- a) Government servants not in whole-time employment;
- b) persons in casual and daily rated employment;
- c) persons paid from contingencies;
- d) Railway servants*;
- e) members of the Armed Forces;

- f) local recruits in Indian Missions abroad; and
- g) person eligible to any other form of travel concession available during leave or otherwise.

*However, the Railway employees may be allowed to avail "All India LTC" once in a block of four years under CCS(LTC) Rules, 1988, subject to the certain conditions.

[O.M. No. 31011/15/2017-Estt.A-IV dated 27.03.2018]

Note:-

1. The officers of autonomous bodies deputed to Central Government will be treated as temporary Government servants during the period of their deputation with the Central Government and allowed Leave Travel Concession accordingly.
2. Industrial and work-charged staff who are entitled to regular leave will also be eligible to avail of the Leave Travel Concession in the same manner as other Central Government employees. The first block in their case would be 1960-61.

Special provisions regarding certain categories of employees (Rule 2)–

(1) In the case of persons belonging to categories mentioned in Clauses (ii), (iii) and (iv) of sub-rule (3) of Rule 1, the Leave Travel Concessions shall be admissible on completion of one year's continuous service under the Central Government, provided that it is certified by the appropriate administrative authority that the employee concerned is likely to continue to serve under the Central Government for a period of at least two years in the case of Leave Travel Concession to hometown and at least four years in the case of Leave Travel Concession to any place in India to be reckoned from the date of his joining the post under the Central Government.

(2) In the case of officers appointed on contract basis, where the initial contract is for one year but is later extended, the total duration of the contract will be taken into account for the purpose of Leave Travel Concession.

(3) In the case of persons re-employed, immediately after retirement without any break, the period of re-employed service will be treated as continuous with the previous service for the purpose of Leave Travel Concession and the concession allowed for the re-employed period, provided that the Leave Travel Concession would have been admissible to the re-employed officer had he not retired but had continued as serving officer.

Illustration: - If an officer has availed of the concession to visit any place in India in respect of a block of four years before his retirement and he is re-employed without any break, he cannot avail this concession till the expiry of the particular block of four years.

Scope - The Leave Travel Concession will cover the Government servant himself and his family (Rule 3).

Definitions - In these Rules, unless the context otherwise requires (Rule 4): -

- (a) "a place in India" will cover any place within the territory of India, whether it is on the mainland India or overseas;
- (b) "Controlling officer" means an officer declared as such under Supplementary Rule 191;
- (c) "Disciplinary Authority" shall have the same meaning as assigned in Clause (g) of Rule 2 of the Central Civil Services (Classification, Control and Appeal) Rules, 1965;
- (d) "Family" means:-
 - (i) the Government servant's wife or husband, as the case may be, and two surviving unmarried children or stepchildren wholly dependent on the Government servant, irrespective of whether they are residing with the Government servant or not;
 - (ii) married daughters who have been divorced, abandoned or separated from their husbands and widowed daughters and are residing with the Government servant and are wholly dependent on

- the Government servant;
- (iii) parents and/or stepparents (stepmother and stepfather) who are wholly dependent on the Govt. employees, irrespective of whether they are residing with the Government employee or not.
- (iv) unmarried minor brothers as well as unmarried, divorced, abandoned, separated from their husbands or widowed sisters residing with and wholly dependent on the Government servant, provided their parents are either not alive or are themselves wholly dependent on the Government servant.

Explanation:-

1. The restriction of the concession to only two surviving children or step children shall not be applicable in respect of:-
 - (i) those employees who already have more than two children prior to the coming into force of this restriction i.e. 20.10.1997;
 - (ii) children born within one year of the coming into force of this restriction;
 - (iii) where the number of children exceeds two as a result of second child birth resulting in multiple births.
2. Not more than one wife is included in the term "Family" for the purpose of these Rules. However, if a Government servant has two legally wedded wives and the second marriage is with the specific permission of the Government, the second wife shall also be included in the definition of "Family".
3. Children of divorced, abandoned, separated from their husbands or widowed sisters are not included in the term "Family".

Note:-

1. The definition of dependency will be linked to minimum family pension prescribed in Central Government and dearness relief thereon. The extant conditions in respect of other relations included in the family including married/divorced/abandoned/separated/widowed daughters shall continue without any change.

[O.M. No. 31011/4/2008-Estt.(A) dated 23.09.2008]

2. Condition of dependency is not applicable on the husband and wife as they serve as one unit for the purpose of LTC.

3. When a female Govt. servant proceeds to her hometown availing the Leave Travel Concession and gets married in the hometown, LTC may be allowed also to the husband of the female Govt. servant, for the journey performed by him from the hometown to the headquarters of the female Govt. servant. A newly married wife coming from home town to headquarters station is also allowed.

[O.M. No. 48/2/65-Estt.(A), dated 02.04.1965 & 43/10/58- Estt.(A) dated 11.12.1958]

4. LTC to visit hometown in a block of two years and to any place in India once in four years will be allowed both ways during leave preparatory to retirement provided the return journey is completed before the expiry of the leave preparatory to retirement.

[O.M. No. 31011/1/77-Ests.(A) dated 01.10.1977]

- 5 (i) In cases where the Government servant has left his/her spouse and the dependent children at place other than his/her Headquarters, he may be allowed LTC in respect of them from the place of their residence to hometown in a block of 2 years or any place in India in a block of 4 years, as the case may be.

[O.M. No. 31011/14/86-Estt.(A), dated 08.05.1987]

- (ii) Full reimbursement as per the entitlement of the Government servant shall be allowed for journey(s) performed on LTC by the family members from any place in India to Headquarters/place of posting of the Government servant and back.

[O.M. No. 31011/5/2015-Estt.(A-IV), dated 31.10.2017]

(e) "hometown" means the town, village or any other place declared as such by the Government servant and accepted by the controlling officer;

(f) "shortest direct route" shall have the same meaning as given in Supplementary Rule 30 and orders issued thereunder from time to time.

Change of Hometown (Rule 5).-

- (i) The hometown once declared and accepted by the controlling officer shall be treated as final. In exceptional circumstances, the Head of the Department (HoD) or if the Government servant itself is the HoD, the Administrative Ministry, may authorise a change in such declaration provided that such a change shall not be made more than once during the service of a Government servant.

[O.M. No. 43/5/57-Est.(A), dated 11.02.1958]

- (ii) The current test to determine whether a place declared by a Government servant may be accepted as his home town or not is to check whether it is the place where the Government servant would normally reside but for his absence from such a station for service under Government.

[O.M. No. 43/15/57-Ests.(A) dated 24.06.1958]

Declaration of place of visit under Leave Travel Concession to any place in India (Rule 6):-

When the concession to visit any place in India is proposed to be availed of by a Government servant or any member of the family of such Government servant, the intended place of visit shall be declared by the Government servant in advance to his controlling officer. The declared place of visit may be changed before the commencement of the journey in exceptional circumstances where it is established that the request for change could not be made before the commencement of the journey owing to circumstances beyond the control of the Govt. servant. This relaxation may be made by the Administrative Ministry/Department or by the Head of the Department, as the case may be.

Admissibility of Leave Travel Concession (Rule 7):-

(1) The Leave Travel Concession shall be admissible to persons of the categories specified in clauses (i) and (iii) of sub-rule (3) of Rule 1 only, if they have completed one year's continuous service under the Central Government on the date of journey performed by him or his family, as the case may be, to avail of the concession.

(2) The leave travel concession shall be admissible during any period of leave, including casual leave and special casual leave.

Note:-

1(i). In the case of a Government servant serving in a vacation department, vacation will be treated as regular leave for the purpose of this concession.

(ii). The class of railway accommodation to which a Government servant and his family will be entitled is the class to which he is entitled under the normal rules at the time the journeys are undertaken.

(iii). The Government servants should inform the Controlling Officer before journeys for which assistance under this scheme will be claimed are undertaken. They should also produce evidence of their having actually performed the journey.

(iv). The authority responsible for the maintenance of the service record shall ensure that on every occasion a Government servant proceeds on leave which is entered in that record, the fact whether or not he availed of the

travel assistance under these orders is indicated.

[O.M. No. 43/1/55-Estt.(A) –Part-II dated 11.10.1956]

2. Not admissible for journeys during the weekend holidays without any leave.
3. LTC also admissible during CCL and study leave.

[O.M. No. 13018/6/2013-Estt(L) dated 03.04.2018 and O.M. No.31011/1/88-Estt.(A) dated 30.03.1988]

4. Entitlement of LTC may be carried forward in case of a Central Government servant who joins another post after having submitted technical resignation. Government servant who resigns within 8 years of his appointment and joins another post in the Government after Technical Resignation, will be treated as a fresh recruit from the date of his initial appointment.

[O.M. No. 28020/1/2010-Estt.(C) dated 17.08.2016]

5. A Government servant who declares, subject to the satisfaction of the Controlling Officer, that his hometown is outside India, will also be entitled to the Leave Travel Concession for visiting his hometown, but with limited government's assistance.

6. Cases wherein reimbursement in r/o of outward journey only and return journey only is allowed.

[O.M. No. 43/10/58-Ests.(A), dated 11.12.1958]

7. The India-based Government offices and members of staff serving in India Missions / Posts abroad when they come to India on home leave or home leave-cum-transfer are entitled for availing LTC.

8. The Home Town LTC and All India LTC in combination with (i) transfer journey and (ii) tour journey shall be regulated.

[O.M. No. 43/15/59-Ests. (A), dated 19.07.1960]

[O.M. No. 31011/3/2006 dated 07.02.2007]

9. In case, the officer is deputed for training, the place of training automatically becomes the headquarters of the Government servant and he is entitled to claim LTC for self and members of the family. Where the competent authority changes the headquarters of a Government servant deputed for training either in India or abroad, under SR 59 for the purpose of travelling allowances on tour, the new headquarters to be reckoned for the purpose of LTC also.

- 10(i) The deputationists have an option either to choose the Leave Travel Concession admissible to the corresponding employees of the Public Sector Undertakings or under the Central Government Rules, whichever is more favourable to them

- (ii) Fresh option may be allowed in a case where the rules relating to LTC are revised by the Undertaking concerned after the Government servant had joined it on deputation and had exercised his option in terms of Office Memorandum dated 7-7-1971.

11. When a Central Government employee is deputed to a top-level post in a Public Sector Undertaking (PSU), where LTC is not available, then he will be eligible for the LTC as in the case of other Central Government employees, provided that provision for its admissibility has been incorporated in the orders placing the employee on foreign service with the Undertaking concerned.

In those PSUs where the concession is available, the deputationist Government employees will be entitled only to those concessions. In PSUs, where concession is not available action may be taken in consultation with PSU concerned to modify the terms and conditions of the deputation so as to make the Govt. employee eligible for the concession.

12. The point of commencement/ end of the forward/return journey in India for the purpose of Leave Travel Concession in respect of the staff of the Indian Aid Mission in Nepal and other personnel sent to Nepal under India's Aid Programme will be the nearest Railway Station in India to the place of posting of the staff in Nepal from which they actually commence their onward journeys/complete their return journeys.

13. Fresh recruits to Central Government allowed to travel to their home town along with their families on three occasions in a block of four years and to any place in India on the fourth occasion. This facility available only for the first two blocks of four years applicable after joining the Government for the first time.

[O.M. No. 31011/4/2008-Estt. (A), dated 23.09.2008]

FAQ's on LTC entitlements for fresh recruits with illustrations.

[O.M. No. 31011/7/2013-Estt. (A-IV), dated 26.09.2014]

14(i). A civilian Central Government servant serving in North-Eastern Region, Ladakh region of State of Jammu and Kashmir, Andaman and Nicobar Islands and Lakshadweep groups of Islands, who leaves his family behind at the old headquarters or another selected place of residence and has not availed of transfer travelling allowance for family, shall be provided with some options for the purpose of LTC.

[O.M. No. 31011/12/2015-Estt.(A-IV) dated 24.04.2018]

(ii). **"Emergency Passage Concession"** on two additional occasions during the entire service career to enable the Government employees and/or their families also allowed.

[O.M. No. 31011/12/2015-Estt. (A-IV), dated 28.02.2020]

15. Both husband and wife who are Government servants and are residing together can claim the concession separately subject to some conditions.

[OM No. 31011/8/89-Estt.(A), dated 08.05.1990]

16. LTC facility for an escort accompanying single handicapped Government servant allowed subject to certain conditions.

[OM No. 31011/4/91-Estt.(A), dated 09.07.1991]

17. Suspended Government servant can not avail LTC, however, his family members are entitled.

Types of leave travel concession (LTC) (Rule 8):-

- (a) LTC to hometown shall be admissible irrespective of the distance between the headquarters of the Government servant and his hometown, once in a block of two calendar years, such as 1986-87, 1988-89 and so on.
- (b) LTC to any place in India admissible irrespective of the distance of the place of visit from the headquarters of the Government servant, once in a block of four calendar years, such as 1986-89, 1990-93 and so on:

Provided that in the case of a Government servant to whom Leave Travel Concession to hometown is admissible, the Leave Travel Concession to any place in India availed of by him shall be in lieu of, and adjusted against, the Leave Travel Concession to hometown available to him at the time of commencement of the journey;

- (c) A Government servant whose family lives away from him at his hometown may, in lieu of all concessions under this scheme, *including the Leave Travel Concession* to visit any place in India once in a block of four years which would otherwise be admissible to him and members of his family, choose to avail of leave travel concession for self only to visit the hometown every year.

Counting of leave travel concession against particular blocks (Rule 9)-

A Government servant and members of his family availing of LTC may travel in different groups at different times during a block of two or four years, as the case may be. The concession so availed of will be counted against the block of two years or four years within which the outward journey commenced, even if the return journey was performed after the expiry of the block of two years or four years. This will apply to availing of leave travel concession carried forward in terms of Rule 10.

Carry over of leave travel concession (Rule 10)-

A Government servant who is unable to avail of the leave travel concession within a particular block of two years or four years, may avail of the same within the first year of the next block of two years or four years. If a Government servant is entitled to leave travel concession to home town, he can carry forward the leave travel concession to any place in India for a block of four years only if he has carried forward the leave travel concession to home town in respect of the second block of two years within the block of four years.

Place to be visited by Government servant and members of his family under leave travel concession to any place in India (Rule 11)-

A Government servant and each member of his family may visit different places of their choice during a block of four years. It shall not be necessary for members of family of a Government servant to visit the same place as that visited by the Government servant himself at any time earlier during the same block.

Entitlement (Rule 12):

The travel entitlements of Government servants for the purpose of LTC shall be the same as TA entitlements notified vide Ministry of Finance's O.M., dated 13-7-2017, except the air travel entitlement for Level 6 to Level 8 of the Pay Matrix, which is allowed in respect of TA only and not for LTC.

[O.M. No. 31011/8/2017-Estt.(A-IV), dated 19.09.2017]

Note:-

1. Use of own/hired taxi for LTC journey on account of disability of the Government servant or dependent family member after obtaining certain papers to avoid misuse of such relaxation may be allowed.

[O.M. No. 31011/3/2009-Estt.(A), dated 28.10.2009]

- 2(i). The tours conducted by India Tourism Development Corporation (ITDC)/ State Tourism Development Corporations (STDCs) either in their own buses or buses hired or chartered by them from outside will qualify for the purpose of availing LTC facilities.

[O.M. No. 31011/6/2002-Estt. (A), dated 30.07.2002]

- (ii). The tours conducted by IRCTC will also qualify for the purpose of availing LTC on the lines of ITDC/STDCs subject to certain conditions.

[O.M. No. 31011/6/2002-Estt. (A), dated 26.03.2008]

(iii). The reimbursement of air fare along with rail and road fare in the case of LTC journey of Government servants in tours offered by IRCTC is allowed.

[O.M. No. 31011/6/2002-Estt. (A), dated 02.12.2009]

3(i). No reimbursement shall be made in respect of the air journey performed by children, aged less than 5 years, of the Government servants who are not entitled to travel by air on LTC.

[O.M. No. 31011/3/2016-Estt. (A-IV), dated 16.05.2018]

(ii). The actual rail fare LTC in respect of children of 5-12 years age group shall be reimbursed for LTC, as per the choice of rail tickets purchased by the Government servant.

[O.M. No. 31011/3/2016-Estt. (A-IV), dated 29.04.2016]

4(i). Flexi-fare (dynamic fare) applicable in Rajdhani / Shatabdi / Duronto trains shall be admissible for the journey(s) performed by these trains on LTC. This dynamic fare component shall not be admissible in cases, where a non-entitled Government servant travels by air and claims reimbursement for the entitled class of Rajdhani / Shatabdi / Duronto trains.

[O.M. No. 31011/3/2016-Estt. (A-IV), dated the 17.04.2017]

(ii). Admissibility of travel by Tejas Rajdhani Express trains while availing of LTC.

[O.M. No. 31011/01/2024-Pers. Policy A-IV, dated the 12.01.2024]

5. The tour packages conducted by SPORTS (Society for Promotion of Nature Tourism and Sports) to Lakshadweep Island on the ships owned and operated by Lakshadweep Administration shall be allowed for the purpose of LTC journey subject to certain conditions.

[O.M. No. 31011/10/2017-Estt. (A-IV), dated the 11th October, 2018]

6(i). In all cases of air travel in respect of LTC, air tickets to be purchased only from the three Authorized Travel Agents (ATAs), namely (a) M/s Balmer Lawrie & Company Limited (BLCL), (b) M/s Ashok Travels & Tours (AYI) and (c) Indian Railways Catering and Tourism Corporation Ltd. (IRCTC).

(ii). Government employees to choose flight having the Best Available Fare on their entitled travel class which is the Cheapest Fare available, preferably for Non-stop flight in a given slot at the time of booking.

(iii). In case of unavoidable circumstances, where the booking of ticket is done from unauthorized travel agent/website, the Financial Advisors of the Ministry/Department and Head of Department not below the rank of Joint Secretary in subordinate/attached offices are authorized to grant relaxation.

[O.M. No. 31011/12/2022-Estt. (A-IV), dated 29.08.2022]

7. (i) The Government employees not entitled for air travel but wish to travel by air, are no longer required to mandatorily book their air tickets through the three authorised travel agencies (ATAs) viz. M/s Balmer Lawrie & Company Limited (BLCL), M/s Ashok Travels & Tours (AU), Indian Railways Catering and Tourism Corporation Ltd. (IRCTC), as the reimbursement is restricted to the actual air fare or the entitled train/bus fare for the shortest route, whichever is less.

(ii) In case of cancellation of tickets, cancellation charges shall be borne by the Government employees concerned. However, in case of Special Dispensation Scheme, the Government employees not entitled for air

travel under LTC, but wish to travel by air to the intended place of visit in NE region, UTs of J&K, Ladakh, A & N, are required to book their air ticket through three ATAs only.

[O.M. No. 31011/17/2023-Estt.A-IV dated 10.08.2023]

8. All the three ATAs have been directed to allow the registration of those employees who do not have official email accounts, provided their administrative office sends their details depicting their names, employee code no., private email IDs and mobile numbers, etc. to the travel agents for the purpose of booking the air tickets in respect of LTC journey.

[O.M. No. 31011/11/2023-Estt.A-IV dated 20.10.2023]

9. The scheme allowing Government servants to travel by air to North East Region (NER), Union Territory of Jammu and Kashmir (J&K), Union Territory of Ladakh and Union Territory of Andaman & Nicobar Islands (A&N) is extended for a further period of two years, w.e.f. 26 September, 2022 till 25th September, 2024.

[O.M. No. 31011/15/2022-Estt. (A-IV), dated 11.10.2022]

Reimbursement of LTC claim (Rule 13) -

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 a point to point journey on a through ticket over the shortest direct route.

Note:-

1. When a Government servant or any member of his family performs the journey by a longer route (which is not the cheapest) in two different classes of railway accommodation, the entitled class rate will be admissible for the corresponding proportion of the shortest or the cheapest route and the lower-class rate for the remaining mileage by such route.

[OM No. 43/10/58-Ests.(A) dated 11.04.1958]

2. In a case where a Govt. servant and/or his family avail(s) of the concessional circular tour ticket offered by the Railways in conjunction with the LTC, the fare at the normal rate for the entitled/lower class actually used between headquarters and declared place of visit by the shortest route of the to and fro journey should be reimbursed.

[O.M. No.31011/2/77-Ests.(A), dated 03.02.1979]

3. A Govt. servant and members of his family are eligible for the reimbursement of sleeper/reservation charges while performing a journey by availing of the Leave Travel Concession, in Second Class and for reservation charges while performing the journey in First Class.

4. The reimbursement of charges for booking of rail tickets through Internet / e-ticketing, booked through the website of Indian Railways, may be allowed only for Railway journeys undertaken for official tours and LTC.

5. Reimbursement of service charges paid to the recognized Traveller's Service Agents for booking of tickets on Leave Travel Concession shall not be allowed.

6. The element of Service Tax, Education Cess and other similar levies being charged by Government on travel by Air/Road/Rail/Steamer on tour/transfer or LTC are reimbursable to the individual officer.

7. Following time-limits while processing the LTC applications/claims of the Government servants to be followed: -

Sl. No.	Course of action	Time-Limit
1	Leave Sanction	5 working day + 3 working days*
2	Sanction of LTC advance/Leave encashment	5 working day + 3 working days*
3	Time taken by Administration for verification of LTC claim after the LTC bill is submitted by the Government employee for settlement.	10 working days + 3 working days*
4	Time taken by DDO	5 working days + 3 working days*
5	Time taken by PAO	5 working days + 3 working days*

*Additional 3 days transit time may be allowed in cases where the place of posting of the Government employees is away from their Headquarters.

[O.M. No. 31011/3/2015-Estt.(A.IV), dated 18.02.2016]

8. Wherever employees opt for catering services while booking the tickets for the eligible trains for the purpose of LTC, the reimbursement of catering charges shall be allowed.

[O.M. No. 31011/17/2023-Estt.A-IV dated 10.08.2023]

9. Both types of the cancellation charges, viz. (i) cancellation charges levied by the airlines & (ii) cancellation charges levied by the three authorized travel agents for utilization of their portals/platforms, if any, shall be reimbursed on the ground of official exigencies only.

[O.M. No. 31011/17/2023-Estt.A-IV dated 10.08.2023]

10. The cases where a Government servant travels on LTC upto the nearest airport/railway station/ bus terminal by authorized mode of transport and undertakes rest of the journey to the declared place of visit by private transport/ own arrangement (such as personal vehicle or private taxi etc.), may be dealt with as follows:

(i) If a public transport is available in a particular area, the Government servant will be reimbursed the fare admissible for journey by otherwise entitled mode of public transport from the nearest airport/railway station/bus terminal to the declared place of visit by shortest direct route.

(ii) In case, there is no public transport available in a particular stretch of journey, the Government servant may be reimbursed as per his entitlement for journey on transfer for a maximum limit of 200 Kms (100 kms each side) covered by the private/personal transport based on a self-certification from the Government servant. Beyond this, the expenditure shall be borne by the Government servant.

[OM No. 31011/3/2015-Estt.(A.IV) dated 09.02.2017]

[O.M. No. 31011/18/2023-Estt.A-IV dated 04.02.2021]

Forfeiture of claim (Rule 14)-

A claim for reimbursement of expenditure incurred on journey under LTC shall be submitted within three months after the completion of the return journey, if **no advance** had been drawn. **Failure to do so will entail forfeiture of the claim and no relaxation shall be permissible in this regard.**

However, the Ministry/Department concerned with the concurrence of Financial Advisor can admit the claims within six months, if no advance has been drawn without reference to DoP&T.

[O.M. No. 31011/3/2015-Estt.A-IV dated 21.12.2023]

Grant of advance and adjustment thereof (Rule 15)-

- Advance may be granted to Government servants to enable them to avail themselves of the concession. The amount of such advance in each case shall be limited to four-fifths of the estimated amount, which Government would have to reimburse in respect of the cost of the journey both ways.
- If the family travels separately from the Government servant, the advance may also be drawn separately to the extent admissible.
- The advance may be drawn both for the forward and return journeys at the time of commencement of the forward journey, provided the period of leave taken by the Government servant or the period of anticipated absence of the members of the family does not exceed three months or ninety days. If this limit is exceeded, then the advance may be drawn for the outward journey only.
- If the limit of 3 months or ninety days is exceeded after the advance had already been drawn for both the journeys, one half of the advance should be refunded to the Government forthwith.
- The advance should be refunded in full if the outward journey is not commenced within 30 days of the grant of advance. However, in cases where reservations can be made sixty days before the proposed date of the outward journey and advance is granted accordingly, the Government servant should produce the tickets within ten days of the drawal of advance, irrespective of the date of commencement of the journey.

Where an advance has been drawn by a Government servant, the claim for reimbursement of the expenditure incurred on the journey shall be submitted within one month of the completion of the return journey. On a Government servant's failure to do so, he shall be required to refund the entire amount of advance forthwith in one lump sum. No request for recovery of the advance in instalments shall be entertained.

Note:-

1. The Ministry/Department concerned with the concurrence of Financial Advisor can admit the claims, provided the entire advance amount is returned within three months subject to a clause that the entire amount would be recovered within one lumpsum and interest will be charged on the entire amount of advance from the date of drawal to the date of recovery of amount.

[O.M. No. 31011/18/2023-Estt.A-IV dated 21.12.2023]

2. The Government servant is required to produce the outward journey tickets to the Competent Authority within ten days of drawal of advance in order to verify that he has actually utilised the amount to purchase the tickets.

[O.M. No. 31011/8/2015-Estt. (A-IV), dated 13.05.2016]

3. Procedure for grant of advance for Leave Travel Concession to an officer on deputation who, immediately on reversion to his parent office, wishes to proceed on leave and to join the parent office on the expiry of such leave.

4. Relaxation of normal time-limit of six months between commencement and completion of the journey by the family of a Govt. Servant shall be exercised by Heads of Departments.

[MHA OM No. 43/3/68-Est.(A), dated 19.07.1968]

5(i). The Government servants governed by the CCS (Leave) Rules, 1972 and entitled to avail LTC may encash earned leave up to 10 days at the time of availing both types of LTCs, i.e. "home town" and "anywhere in India". However, when the one and the same LTC is being availed of by the Government servant and his family members separately in a block year, encashment of leave would be restricted to one occasion only.

[O.M. No. 14028/2/2012-Estt. (L), dated 09.02.2015]

(ii). The leave encashed at the time of LTC will not be deducted from the maximum amount of earned leave encashable at the time of retirement. Where both husband and wife are Government servants, the entitlement for availing LTC shall remain unchanged, and encashment of leave equal to 10 days at the time of availing of LTC will continue to be available to both, subject to a maximum of sixty days each during the career.

[O.M. No. 31011/4/2008-Estt. (A), dated 23.09.2008]

(iii). The Government servants are permitted for encashment of earned leave up to 10 days at the time of availing LTC without any linkage to the number of days and the nature of leave availed while proceeding on LTC.

(iv). The Central Government employees governed by CCS (Leave) Rules, 1972 (i) **who are entitled to LTC** but opt for the facility of LTC provided to their spouses employed in PSUs / Corporation / Autonomous Bodies etc., and (ii) **who are otherwise not entitled to LTC**, on account of their spouse being employed in Indian Railways / National Airlines who are entitled to privilege passes/concessional tickets, are entitled to leave encashment while availing the LTC facility of their spouse/ privilege passes/concessional tickets of their spouse.

(v). Re-employed pensioner entitled to encashment of Earned Leave along with LTC during the period of re-employment up to the limit of 60 days in accordance with Rule 38-A of CCS(Leave) Rules (including the number of days for which encashment has been allowed along with LTC while in service), provided he is entitled to LTC.

(vi). In cases where the Government employee decides to forgo his claim of reimbursement for travel undertaken on private/hired vehicle or his claim is 'Nil', leave encashment is allowed.

[OM No. 31011/06/2023-Estt.A-IV dated 29.03.2023]

(vii). The spouse of the Government employees working in railways may be allowed to avail encashment of leave up to 10 days on All India LTC availed by the Government employee.

[O.M. No. 31011/15/2017, dated 27.03.2018]

Fraudulent claim of leave travel concession (Rule 16):-

- (1) If a decision is taken by the Disciplinary Authority to initiate disciplinary proceedings against a Government servant on the charge of preferring a fraudulent claim of Leave Travel Concession, such Government servant shall not be allowed the Leave Travel Concession till the finalization of such disciplinary proceedings.
- (2) If the disciplinary proceedings result in imposition of any of the penalties specified in Rule 11 of the Central Civil Services (Classification, Control and Appeal) Rules, 1965, the Government servant shall not be allowed the next two sets of the Leave Travel Concession in addition to the sets already withheld during the pendency of the disciplinary proceedings. For reasons to be recorded in writing, the controlling authority can also disallow more than two sets of Leave Travel Concession.
- (3) If the Government servant is fully exonerated of the charge of fraudulent claim of Leave Travel Concession, he shall be allowed to avail of the concession withheld earlier as additional set (s) in future block years but before the normal date of his superannuation.

EXPLANATION - For the purpose of this rule, leave travel concession to hometown and leave travel concession to any place in India as specified in clauses (a) and (b) of Rule 8 shall constitute two sets of the Leave Travel Concession.

Note :-

1. General principles for determination of the genuineness of the claim enunciated in the O.M. mentioned below.

[O.M. No. 31011/11/79-Estt. (A), dated 06.03.1981]

2. After the introduction of computerized booking system by Ministry of Railways, when Indian Railways expressed their inconvenience in furnishing verification certificate on the basis of Ticket No. alone, PNR No. is made mandatory for LTC claims.

[O.M. 31011/11/2000-Estt.(A), dated 23.04.2001]

Interpretation (Rule 17):-

If there is any doubt regarding any of the provisions in these rules, the matter shall be referred to the Department of Personnel and Training, who shall decide the same.

Power to relax (Rule 18):-

Save as otherwise provided in these rules, where any Ministry or Department of the Government is satisfied that the operation of any of these rules causes undue hardship in any particular case, that Ministry or Department, as the case may be, may, by order, for reasons to be recorded in writing, dispense with or relax the requirements of that rule to such extent and subject to such exception and conditions as it may consider necessary for dealing with the case in a just and equitable manner.

Provided that no such order shall be made except with the concurrence of the Department of Personnel and Training.

Saving (Rule 19):-

All the existing instructions which are not contrary to any of the provisions of these rules and all instructions which cover matters not specifically covered by these rules, shall continue to be in force until they are amended, modified or cancelled.

/Copy /



(A. IDAYAVENDANE ANNIBAL)
Superintendent,
Finance Dept., Puducherry

3/6/2021-P&PW(F)
Government of India
Ministry of Personnel, P.G. and Pensions
Department of Pension and Pensioners' Welfare

3rd Floor, Lok Nayak Bhawan,
Khan Market, New Delhi
Dated: 02.05.2024

OFFICE MEMORANDUM

Subject: Clarification regarding admissibility of interest over and above the threshold limit of Rupees Five lakhs deducted towards GPF.

The undersigned is directed to say that in accordance with the General Provident Fund (Central Services), Rules, 1960, the amount of subscription to the GPF in respect of a subscriber, shall not be less than 6% of the emoluments and not more than total emoluments of the subscriber.

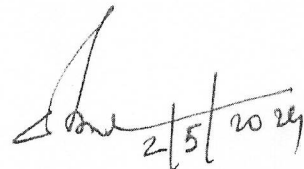
Subsequently, Rules 7, 8 & 10 of the General Provident Fund (Central Services) Rules, 1960 were amended vide Notification No. G.S.R. 96 dated 15.06.2022. As per the said Notification dated 15.06.2022, the sum of the monthly subscription by a subscriber under the GPF during a financial year together with the amount of arrear subscriptions deposited in that financial year shall not exceed the threshold limit (at present Rupees Five Lakh) referred to in sub clause (i) of clause (c) of the Explanation below sub rule (2) of the rule 9D of the Income Tax Rules, 1962 [as inserted vide Notification No. G.S.R. 604 (E) dated 31.08.2021 of Ministry of Finance, Department of Revenue (Central Board of Direct Taxes)].

2. Further, instructions were issued vide this Department's OM No 3/6/2021-P&PW (F) dated 11.10.2022 and OM No. 3/13/2022-P&PW(F) dated 02.11.2022 for strict implementation of the above amended provisions of the General Provident Fund (Central Services), Rules, 1960.

3. References have been received in this department for payment of interest on the amount exceeding Rs.5.00 lakhs deducted towards GPF subject to deduction of Income tax for the year 2022-23. The matter for payment of interest on excess amount of Rs. 5.00 lakh towards GPF subscription has been reviewed again in consultation with Ministry of Finance and it has been decided that where the amount of total subscription towards GPF in the year 2022-23 in respect of a Government servant exceeds Rs. 5.00, the interest on the excess subscription may be paid, subject to applicable income tax.

4. All Ministries/Departments are requested that this revised provision may be brought to the notice of the personnel dealing with the GPF matters in the Ministry/Department and attached/subordinate offices there-under for clarification and implementation.

5. This issues with the approval of competent authority.



(Dhruvajyoti Sengupta)
Joint Secretary

To

All Ministries/Departments of Government of India
(as per standard list)

/Copy /



(A. IDAYAVENDANE ANNIBAL)
Superintendent,
Finance Dept., Puducherry