

महालेखकार (ले0&ह0) का कार्यालय  
बीरचंद पटेल पथ,  
पटना, बिहार- 800001



SUPREME AUDIT INSTITUTION OF INDIA  
लोकहितार्थ सत्यनिष्ठा  
Dedicated to Truth in Public Interest

OFFICE OF THE ACCOUNTANT  
GENERAL (A&E),  
BIRCHAND PATEL PATH PATNA,  
BIHAR - 800001

पत्रांक/Letter No.Admin-III/File-04/LTC/Admin-I-B/169  
दिनांक/Date: 02-01-2025

### कार्यालय आदेश

एल.टी.सी. एवं यात्रा भत्ता के संबंध में सरकारी कर्मियों हेतु कार्मिक एवं प्रशिक्षण विभाग, भारत सरकार द्वारा स्पष्ट दिशनिर्देश निर्गत किए गये हैं। इन दिशा निर्देशों को प्रशासन-III अनुभाग द्वारा नियमित रूप से समय-समय पर परिपत्र के माध्यम से परिचालित भी किया जाता रहा है। परंतु, फिर भी एलटीसी एवं यात्रा भत्ता के भुगतान हेतु प्रशासन-III अनुभाग में प्राप्त हो रहे कई आवेदन/दावे नियमानुकूल नहीं हैं। जिससे प्राप्त दावों के भुगतान में कठिनाई हो रही है तथा कई मामलों में कर्मियों के दावे नियमानुकूल नहीं होने के कारण निरस्त भी हो जा रहे हैं। मूल रूप से हवाई यात्रा के मामलों में विसंगति देखी जा रही है। अतः इस संबंध में निर्देशित किया जाता है कि :-

#### LTC

1. हवाई मार्ग से यात्रा के संबंध में DOPT के स्पष्ट निर्देश है कि हवाई यात्रा के हकदार सभी कर्मियों को यात्रा टिकट अधिकृत तीन एजेन्टों के माध्यम से ही बूक करना है, साथ ही यह भी उल्लेखनीय है कि टिकट बूक करने हेतु सर्वप्रथम कर्मियों को अपनी आधिकारिक ईमेल आईडी से सरकारी सेवक के रूप में स्वयं को अधिकृत एजेन्ट पर पंजीकृत/Register करना है तथा यात्रा के प्रकार में LTC का चयन करते हुए ही टिकट बूक करना है। परंतु ऐसा देखा जा रहा है कि कुछ मामलों में कर्मियों द्वारा सीधे तीन अधिकृत एजेन्टों के माध्यम से टिकट बूक कर लिये जा रहे हैं और अन्य निर्देशों का पालन नहीं किया जा रहा है।
2. इस संदर्भ में दावे के साथ न्यूनतम यात्रा भाड़ा (Best Available Fare/Cheapest Fare) की संपुष्टि हेतु संबन्धित वेब पेज का Screenshot अथवा Low fare acknowledgement certificate की प्रति अनिवार्य रूप से संलग्न की जाय।
3. दावे के समुचित भुगतान हेतु समय-समय पर जारी सभी दिशानिर्देशों का अनुपालन सुनिश्चित किया जाय।

#### Travelling Allowance

1. हवाई यात्रा के हकदार सभी कर्मियों को यात्रा टिकट अधिकृत तीन एजेन्टों के माध्यम से ही बूक करना है, साथ ही यह भी उल्लेखनीय है कि टिकट बूक करने हेतु सर्वप्रथम कर्मियों को अपनी आधिकारिक ईमेल आईडी से सरकारी सेवक के रूप में स्वयं को अधिकृत एजेन्ट पर पंजीकृत/Register करना है।
2. दावे के साथ न्यूनतम यात्रा भाड़ा (Best Available Fare/Cheapest Fare) की संपुष्टि हेतु संबन्धित वेब पेज का Screenshot अथवा Low fare acknowledgement certificate की प्रति अनिवार्य रूप से संलग्न की जाय।
3. दावे के समुचित भुगतान हेतु समय-समय पर जारी सभी दिशानिर्देशों का अनुपालन सुनिश्चित किया जाय।

संलग्नक :- कार्मिक एवं प्रशिक्षण विभाग, भारत सरकार एवं मुख्यालय द्वारा समय-समय पर जारी आदेश की प्रति।

Sh. Pandey Sec  
Anjali  
15/1/25

AM/WM  
8/1/25

-54-  
Sr. Deputy Accountant General (Admin.)

**Copy to:**

1. AG (A&E) Secretariat.
2. Sr. D.A.G(Admin/ G.E) Secretariat.
3. D.A.G(Pension/ Fund) Secretariat.
4. D.A.G(Accounts, VLC and Works) Secretariat.
5. Notice Board/ Social Media Group.
6. SAO controlling sections.



**Sr. Accounts Officer, Admin-III**

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

दिनांक / DATE 29 NOV 2024

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,**

*23*  
*27/11*

**(Sumeet Kumar)**

**Asst. Comptroller & Auditor General (N)**

**F. No. 31011/12/2022-Estt.A-IV**  
**Government of India**  
**Ministry of Personnel, Public Grievances & Pensions**  
**Department of Personnel & Training**  
**Establishment A-IV Desk**

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North Block, New Delhi.  
Dated 29<sup>th</sup> August, 2022

**OFFICE MEMORANDUM**

**Subject: Instructions on booking of Air Tickets on Government Account in respect of Leave Travel Concession (LTC) – regarding.**

The undersigned is directed to refer to the above mentioned subject and to state that in view of the disinvestment of Air India and the consolidated instructions issued consequently by Department of Expenditure vide O.M. No. 19024/03/2021-E.IV dated 16.06.2022, which is also applicable in case of air journey in respect of LTC, it has been decided that:

- i. In all cases of air travel in respect of LTC, air tickets shall 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 (ATT),
  - (c) Indian Railways Catering and Tourism Corporation Ltd. (IRCTC).
- ii. The choice of the travel agent for booking of ticket from the three authorized travel agents is left open to the Ministry/Department and the official in case of self booking, based on convenience and service quality. No agency charges/convenience fees will be paid to these ATAs.
- iii. Government employees are 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, mentioned below, at the time of booking. They are to retain the print-out of the concerned webpage of the ATAs having flight and fare details for the purpose of the settlement of the LTC claims.
  - (a) On the day of travel in the desired 3 hours' slot of following time band – 00:00 hours to 03:00 hours, 03:00 hours to 06:00 hours, 06:00 hours to 09:00 hours, 09:00 hours to 12:00 hours, 12:00 hours to 15:00 hours, 15:00 hours to 18:00 hours, 18:00 hours to 21:00 hours, 21:00 hours to 24:00 hours.
  - (b) With provision of optimizing within a 10% price band, for convenience and comfort.
- iv. Employees are encouraged to book flight tickets at least 21 days prior to the intended date of travel on LTC, to avail the most competitive fares and minimize burden on the exchequer.

**Contd ...2**

- v. Employees are also encouraged to avoid unnecessary cancellations. Cancellations made less than 24 hours before intended travel on LTC, will require the submission of a self-declared justification by the employee. All the three ATAs have been directed to provide zero/nil cancellation charges. Till then, cancellation charges are to be reimbursed for all cases where cancellation was due to the circumstances/reasons beyond the control of Government employee.
- vi. Employees should preferably book only one ticket for each leg of intended travel on LTC. Holding of more than one ticket is not allowed.
- vii. While tickets may be arranged by the office through the travel agent, employees are encouraged to make ticket booking digitally through the Self Booking Tool/online booking website/portal of these 3 ATAs only. Employees must register their official Government Email-Id with these three agencies to book their air tickets digitally through above modes for travel by any airlines.
- viii. 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.
- ix. No Mileage Points will be generated against travel on Government account.

#### **Provisions for Advances**

- (i) Government employees entitled for air travel, may apply for LTC advance with the print-out of the concerned webpage of authorized travel agency having suitable flight and fare details while tracking the fare of the flight under the three hour time slot, as mentioned at Para 1(iii)(a) above, at least 30 days prior to the intended date of journey.
- (ii) Government employees not entitled for air travel and wish to travel by air but not under the Special Dispensation Scheme, may apply for LTC advance with reference to Rail/Bus fare.
- (iii) Those Government employees who are not entitled for air travel but who wish to travel by air under the Special Dispensation Scheme, may apply for LTC advance with reference to Rail/Bus fare from their Headquarters/place of posting up to Kolkata/Guwahati/Chennai/Visakhapatnam/Delhi/Amritsar plus air fare (indicated in print-out of the concerned webpage of authorized travel agency having suitable flight and fare details) from the relevant railhead in Kolkata/ Guwahati/ Chennai/ Visakhapatnam/ Delhi/ Amritsar till the place of visit in North East Region/Union Territory of Jammu & Kashmir/Union Territory of Andaman & Nicobar/Union Territory of Ladakh.

Contd ...3

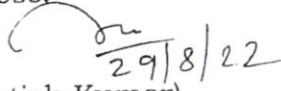


**Provisions for Reimbursements**

- (i) In case, at the time of actual booking of the ticket after receiving the advance, there is any difference in fare owing to the time gap between request for advance and grant of advance, the difference in fare will be adjusted at the time of settlement of LTC claim.
- (ii) In all cases wherein the non-entitled Government employees travel by air under Special Dispensation Scheme directly from their Headquarters/place of posting to the place of visit in NER/J&K/A&N/Ladakh, the Government employees must take the print-out of the concerned webpage having flight and fare details of the flight for relevant railhead viz. Kolkata/ Guwahati/ Delhi/ Amritsar/ Chennai/ Vishakhapatnam to the place of visit viz. NER or UT of J&K or UT of Ladakh or UT of A&N within the same time-slot where the direct flight has been booked for the purpose of reimbursement. In case the flight tickets are not available in the same slot, the print out of the details of the flights available in the next slot may be retained.

In such cases, the reimbursement will be restricted to the actual air fare for the direct journey or the fare entitled under Special Dispensation Scheme, whichever is less.

- (iii) Government employees not entitled for air travel and wish to travel by air but not under the Special Dispensation Scheme, are also required to book their air ticket through only the three ATAs mentioned above irrespective of booking time limit. However, the reimbursement will be restricted to the actual air fare or the entitled train/bus fare for the shortest route, whichever is less.

  
(Satish Kumar)

Under Secretary to the Government of India  
Tel: 2304 0341

To

All Secretaries of Ministries/Departments  
(As per Standard List)

Copy to:

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2. Union Public Service Commission, New Delhi.
3. Central Vigilance Commission, New Delhi.
4. Central Bureau of Investigation, New Delhi.
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8. All Attached and Subordinate Offices of Ministry of Personnel, P.G. & Pensions.
9. Hindi Section for Hindi version.

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**F. No. 31011/11/2023 - Pers. Policy A-IV**  
**Government of India**  
**Ministry of Personnel, Public Grievances & Pensions**  
**Department of Personnel & Training**  
**Pers. Policy A-IV Desk**  
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North Block, New Delhi.  
Dated: 20<sup>th</sup> October, 2023

**OFFICE MEMORANDUM**

**Subject: Modifications in instructions on booking of Air Tickets on Government Account in respect of Leave Travel Concession (LTC) – reg.**

The undersigned is directed to refer to this Department's OM No. 31011/12/2022-Estt.A-IV dated 29.08.2022 regarding instructions on booking of Air Tickets in respect of Leave Travel Concession (LTC). The Department of Personnel and Training (DoPT) has been receiving a number of representations seeking clarifications on issues relating to the settlement of claims, particularly of those government employees who have not retained the screenshot of the concerned webpage of the authorised travel Agents (ATAs) during the booking of air tickets, as provided under the OM dated 29.8.2022 referred to above.

2. In view of the above, the matter has been examined and with the approval of competent authority, the following changes/modifications in the prescribed procedure are made for the convenience of Government employees: -

(i) All three authorized travel agents, viz. M/s Balmer Lawrie & Company Limited (BLCL), M/s Ashok Travels & Tours (ATT), and Indian Railways Catering and Tourism Corporation Ltd. (IRCTC) are to display the details of the flight having the cheapest fare and the flight(s) having the fare 10% more than the cheapest fare only, in the desired time slot, at the time of booking the air tickets by the Government employees for the purpose of LTC journey. Therefore, the booking of air ticket for the purpose of LTC on the website of these three authorized travel agents shall itself be a proof that the ticket booked by the individual government employee was of the cheapest fare as provided under the guidelines.

(ii) All three authorized agents shall indicate the word 'LTC' on tickets issued for the LTC journey; and

(iii) In all cases wherein the non-entitled Government employees are to travel by air under Special Dispensation Scheme directly from their Headquarters/place of posting to the place of visit in NER/J&K/A&N/Ladakh, the Government employees shall continue to take the print-out of the concerned webpage having flight and fare details of the flight for relevant railhead viz. Kolkata/ Guwahati/ Delhi/Amritsar/ Chennai/ Vishakhapatnam to the place of visit viz. NER or UT of J&K or UT of Ladakh or UT of A&N within the same time-slot where the direct flight has been booked for the purpose of reimbursement. In case the flight tickets are not available in the same slot, the print out of the details of the flights available in the next slot may be retained for the purpose of settlement of claims, as provided under Point (ii) of the title

"Provisions for Reimbursement" in OM dated 29.8.2022, referred to above.

3. Further, all the three ATAs have also 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.

4. For the sake of convenience, the links of the three authorized travel agents are as below:

(i) 'M/s Balmer Lawrie & Company Limited', BLCL (<https://govemp.balmerlawrietravelapp.com>), (ii) 'M/s Ashok Travels & Tours', 'ATT' (<https://www.attitdc.in>) and (iii) Indian Railways Catering and Tourism Corporation Ltd., 'IRCTC' (<https://www.air.irctc.co.in>).

5. All the Ministries/Departments are once again advised to bring it to the notice of all their employees that any misuse of LTC shall be viewed seriously and appropriate action as deemed fit under the relevant rules will be taken against the defaulting employees. In order to keep a check on any kind of misuse of LTC, Ministries/Departments are advised to randomly get some of the air tickets submitted by the officials verified by the airlines concerned with regard to the actual cost of air travel vis-a-vis the cost indicated on the air tickets submitted by the officials.

6. Hindi version will follow.

(Satish Kumar)

Under Secretary to the Government of India

Tel: 2304 0341

To

1. M/s Balmer Lawrie & Company Limited (BLCL), Core-8, Ground Floor, Scope Complex, 7, Lodhi Road, New Delhi-110003
2. M/s Ashok Travels & Tours (AT&T), Room No. 506, 5th Floor, Core-8, Scope Complex, 7, Lodhi Road, New Delhi-110003
3. Indian Railways Catering and Tourism Corporation Ltd. (IRCTC), 9th floor, Bank of Baroda Building, 16, Parliament Street, New Delhi-110001

Copy to:

1. All Secretaries of Ministries/ Departments of the Government of India  
(As per the standard list)
2. Comptroller & Auditor General of India, New Delhi.
3. Union Public Service Commission, New Delhi.
4. Central Vigilance Commission, New Delhi.
5. Central Bureau of Investigation, New Delhi.