

EP 027 798 663 IN



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

कार्यालय महालेखाकार (लेखा व हकदारी)
पंजाब एवं यू.टी., सैक्टर- 17 ई, चंडीगढ़ -

160017.

Office of The Accountant General (A&E),
Punjab & U.T., Sector-17 E,
Chandigarh - 160017.

Phone: 0172-2702174, 2702906, 2709576,
2702174, 2703976 Fax - 0172-2702286

Mail: agaepunjab@cag.gov.in

Under S.S.A No.17

Pen-12/Imp.Order/26-27/50188-222

Dated:

15 JUL 2026

06P
012432
28/7/26

Sr. No.	NAME OF THE OFFICE
1	कार्यालय प्रधान महालेखाकार (लेखा व हक्क) हैदराबाद, तेलंगाना-500004
2	कार्यालय महालेखाकार (लेखा व हक्क), आंध्रप्रदेश, विजयवाड़ा-500002
3	कार्यालय प्रधान महालेखाकार (लेखा व हक्क) झारखण्ड, रांची-834002
4	कार्यालय प्रधान महालेखाकार (लेखा व हक्क) बिहार, बीरचंद पटेल मार्ग, पटना-800001.
5	कार्यालय प्रधान महालेखाकार (लेखा व हक्क)-I गुजरात, राजकोट-380001
6	कार्यालय प्रधान महालेखाकार (लेखा व हक्क)-II गुजरात, अहमदाबाद-380009
7	कार्यालय प्रधान महालेखाकार (लेखा व हक्क), एम. जी. रोड, तिरुवनंतपुरम, केरल - 695001
8	कार्यालय महालेखाकार (लेखा व हक्क)-II मध्यप्रदेश, लेखा भवन, झाँसी रोड ग्वालियर-474002
9	कार्यालय महालेखाकार -(लेखा व हक्क)-I मध्यप्रदेश, भोपाल
10	कार्यालय प्रधान-महालेखाकार चेन्नई, तमिलनाडु (लेखा व हक्क)-600018
11	कार्यालय महालेखाकार -(लेखा व हक्क)-I महाराष्ट्र, मुंबई-400020
12	कार्यालय महालेखाकार -(लेखा व हक्क)-II महाराष्ट्र, नागपुर-440001
13	कार्यालय प्रधान-महालेखाकार (लेखा व हक्क), बेंगलुरु-560001
14	कार्यालय प्रधान-महालेखाकार (लेखा व हक्क) ओडिशा, भुवनेश्वर-751001
15	कार्यालय प्रधान-महालेखाकार (लेखा व हक्क) हरियाणा, चंडीगढ़, सैक्टर-33-बी-160020
16	PAO -II, CHANDIGARH SECRETARIAT, SECTOR-9, CHANDIGARH.
17	कार्यालय प्रधान-महालेखाकार (लेखा व हक्क) हिमाचल प्रदेश, शिमला-171003
18	कार्यालय प्रधान-महालेखाकार (लेखा व हक्क) राजस्थान, जयपुर-302005
19	कार्यालय प्रधान-महालेखाकार (लेखा व हक्क) वेस्ट बंगाल, कोषालय भवन क्रमांक-2, गवर्नमेंट पैलेस, कोलकाता - 700001
20	कार्यालय महालेखाकार (लेखा व हक्क)-I उत्तर प्रदेश, ऑडिट-भवन, विभूति खंड, गोमतीनगर, लखनऊ
21	कार्यालय महालेखाकार (लेखा एवं हकदारी)-II उत्तर प्रदेश, प्रयागराज-21101
22	कार्यालय प्रधान-महालेखाकार (लेखा व हक्क) जम्मूकश्मीर, श्रीनगर-190009
23	कार्यालय महालेखाकार (लेखा व हक्क) मणिपुर, इम्फाल-795001
24	कार्यालय महालेखाकार (लेखा व हक्क) त्रिपुरा, अगरतला -799006
25	कार्यालय महालेखाकार (लेखा व हक्क) असम, गुवाहटी-781029
26	कार्यालय प्रधान-महालेखाकार (लेखा व हक्क) उत्तराखंड, देहरादून-248195



27	कार्यालय प्रधान-महालेखाकार (लेखा व हक्क)-मेघालय, शिलांग -793001
28	कार्यालय प्रधान-महालेखाकार (लेखा व हक्क) नागालैंड, कोहिमा - 797001
29	कार्यालय प्रधान-महालेखाकार (लेखा व हक्क) छत्तीसगढ़, रायपुर-492005
30	The Director of Audit & Pension, Govt. of Arunachal Pradesh, Naharlagun, Arunachal Pradesh-791110.
31	The Principal Chief Controller of Accounts, Ministry of External Affairs, Jawahar Lal Nehru Bhawan, Janpath, New Delhi – 110011.
32	The Government of Goa, Directorate of Accounts, Pension Section, Panaji, Goa.
33	कार्यालय प्रधान-महालेखाकार (लेखा व हक्क) सिक्किम, गंगटोक-737102
34	Chief Controller of Accounts, Accounts & Treasuries, Government of Mizoram, MINECO, Khatla, Aizawl-796001
35	कार्यालय प्रधान-महालेखाकार (लेखा व हक्क) Aizawl, मिजोरम

Subject: CLARIFICATION REGARDING PAYMENT OF LEAVE TRAVEL CONCESSION TO PUNJAB GOVERNMENT EMPLOYEES AND TRAVEL CONCESSION TO THE PUNJAB GOVERNMENT PENSIONERS AND SIMPLIFICATION OF PROCEDURE FOR SUBMISSION OF ANNEXURE-A THEREOF.

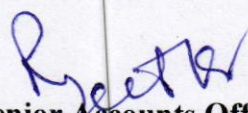
Sir/Madam,

Please find enclosed of letter no. FD-FPPC0MISC/284/2021-3FPPC 1/1438492/2026 DATED 06-07-2026 received from Department of Finance (Finance Pension Policy and Coordination Branch), Government of Punjab.

It is requested that these orders may be circulated to all District Treasury officers under your jurisdiction and relief may be allowed accordingly. Please acknowledge receipt of the same.

Encl: As above

Yours faithfully


Senior Accounts Officer

1	1. The first part of the report (1941-1945) is devoted to the study of the economic situation in the USSR during the war years.
2	2. The second part (1946-1950) is devoted to the study of the economic situation in the USSR during the post-war years.
3	3. The third part (1951-1955) is devoted to the study of the economic situation in the USSR during the post-war years.
4	4. The fourth part (1956-1960) is devoted to the study of the economic situation in the USSR during the post-war years.
5	5. The fifth part (1961-1965) is devoted to the study of the economic situation in the USSR during the post-war years.
6	6. The sixth part (1966-1970) is devoted to the study of the economic situation in the USSR during the post-war years.
7	7. The seventh part (1971-1975) is devoted to the study of the economic situation in the USSR during the post-war years.
8	8. The eighth part (1976-1980) is devoted to the study of the economic situation in the USSR during the post-war years.
9	9. The ninth part (1981-1985) is devoted to the study of the economic situation in the USSR during the post-war years.
10	10. The tenth part (1986-1990) is devoted to the study of the economic situation in the USSR during the post-war years.

11. The eleventh part (1991-1995) is devoted to the study of the economic situation in the USSR during the post-war years.

12. The twelfth part (1996-2000) is devoted to the study of the economic situation in the USSR during the post-war years.

13. The thirteenth part (2001-2005) is devoted to the study of the economic situation in the USSR during the post-war years.

14. The fourteenth part (2006-2010) is devoted to the study of the economic situation in the USSR during the post-war years.

15. The fifteenth part (2011-2015) is devoted to the study of the economic situation in the USSR during the post-war years.

16. The sixteenth part (2016-2020) is devoted to the study of the economic situation in the USSR during the post-war years.

17. The seventeenth part (2021-2025) is devoted to the study of the economic situation in the USSR during the post-war years.

18. The eighteenth part (2026-2030) is devoted to the study of the economic situation in the USSR during the post-war years.

19. The nineteenth part (2031-2035) is devoted to the study of the economic situation in the USSR during the post-war years.

20. The twentieth part (2036-2040) is devoted to the study of the economic situation in the USSR during the post-war years.

21. The twenty-first part (2041-2045) is devoted to the study of the economic situation in the USSR during the post-war years.

22. The twenty-second part (2046-2050) is devoted to the study of the economic situation in the USSR during the post-war years.

23. The twenty-third part (2051-2055) is devoted to the study of the economic situation in the USSR during the post-war years.

24. The twenty-fourth part (2056-2060) is devoted to the study of the economic situation in the USSR during the post-war years.

25. The twenty-fifth part (2061-2065) is devoted to the study of the economic situation in the USSR during the post-war years.

26. The twenty-sixth part (2066-2070) is devoted to the study of the economic situation in the USSR during the post-war years.

27. The twenty-seventh part (2071-2075) is devoted to the study of the economic situation in the USSR during the post-war years.

28. The twenty-eighth part (2076-2080) is devoted to the study of the economic situation in the USSR during the post-war years.

29. The twenty-ninth part (2081-2085) is devoted to the study of the economic situation in the USSR during the post-war years.

30. The thirtieth part (2086-2090) is devoted to the study of the economic situation in the USSR during the post-war years.

31. The thirty-first part (2091-2095) is devoted to the study of the economic situation in the USSR during the post-war years.

32. The thirty-second part (2096-2100) is devoted to the study of the economic situation in the USSR during the post-war years.

33. The thirty-third part (2101-2105) is devoted to the study of the economic situation in the USSR during the post-war years.

34. The thirty-fourth part (2106-2110) is devoted to the study of the economic situation in the USSR during the post-war years.

35. The thirty-fifth part (2111-2115) is devoted to the study of the economic situation in the USSR during the post-war years.

36. The thirty-sixth part (2116-2120) is devoted to the study of the economic situation in the USSR during the post-war years.

37. The thirty-seventh part (2121-2125) is devoted to the study of the economic situation in the USSR during the post-war years.

38. The thirty-eighth part (2126-2130) is devoted to the study of the economic situation in the USSR during the post-war years.

39. The thirty-ninth part (2131-2135) is devoted to the study of the economic situation in the USSR during the post-war years.

40. The fortieth part (2136-2140) is devoted to the study of the economic situation in the USSR during the post-war years.

41. The forty-first part (2141-2145) is devoted to the study of the economic situation in the USSR during the post-war years.

42. The forty-second part (2146-2150) is devoted to the study of the economic situation in the USSR during the post-war years.

43. The forty-third part (2151-2155) is devoted to the study of the economic situation in the USSR during the post-war years.

44. The forty-fourth part (2156-2160) is devoted to the study of the economic situation in the USSR during the post-war years.

45. The forty-fifth part (2161-2165) is devoted to the study of the economic situation in the USSR during the post-war years.

46. The forty-sixth part (2166-2170) is devoted to the study of the economic situation in the USSR during the post-war years.

47. The forty-seventh part (2171-2175) is devoted to the study of the economic situation in the USSR during the post-war years.

48. The forty-eighth part (2176-2180) is devoted to the study of the economic situation in the USSR during the post-war years.

49. The forty-ninth part (2181-2185) is devoted to the study of the economic situation in the USSR during the post-war years.

50. The fiftieth part (2186-2190) is devoted to the study of the economic situation in the USSR during the post-war years.

51. The fifty-first part (2191-2195) is devoted to the study of the economic situation in the USSR during the post-war years.

52. The fifty-second part (2196-2200) is devoted to the study of the economic situation in the USSR during the post-war years.

53. The fifty-third part (2201-2205) is devoted to the study of the economic situation in the USSR during the post-war years.

54. The fifty-fourth part (2206-2210) is devoted to the study of the economic situation in the USSR during the post-war years.

55. The fifty-fifth part (2211-2215) is devoted to the study of the economic situation in the USSR during the post-war years.

56. The fifty-sixth part (2216-2220) is devoted to the study of the economic situation in the USSR during the post-war years.

57. The fifty-seventh part (2221-2225) is devoted to the study of the economic situation in the USSR during the post-war years.

58. The fifty-eighth part (2226-2230) is devoted to the study of the economic situation in the USSR during the post-war years.

59. The fifty-ninth part (2231-2235) is devoted to the study of the economic situation in the USSR during the post-war years.

60. The sixtieth part (2236-2240) is devoted to the study of the economic situation in the USSR during the post-war years.

**Government of Punjab
Department of Finance
(Finance Pension Policy and Coordination Branch)**

To

- i) All Special Chief Secretary/Additional Chief Secretaries/Financial Commissioners, Principal Secretaries and Administrative Secretaries to Government of Punjab;
- ii) All Heads of Departments of the State;
- iii) All Commissioners of Divisions;
- iv) The Registrar, Punjab and Haryana High Court, Chandigarh;
- v) All Deputy Commissioners and District & Sessions Judges;
- (vi) Secretary, Punjab Vidhan Sabha;
- vii) All Pension Disbursing Banks.

Sub: Clarification regarding payment of Leave Travel concession to Punjab Government employees and Travel Concession to the Punjab Government pensioners and simplification of procedure for submission of Annexure-A thereof.

Sir/Madam,

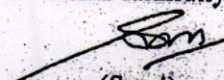
I am directed to invite a reference to the Letter No. FD-FPPCOMISC/284/2021-3FPPC/1/369001/2022, Dated: 30.05.2022 on the subjected cited above vide which Finance Department has issued instructions regarding payment of Travel Concession to only one pensioner in case both husband and wife are the Punjab Government pensioners and also in case where one of the spouse is Punjab Government employee and the other is Punjab Government pensioner. All the Pension Disbursing Banks have to obtain undertaking as per Annexure 'A' before disbursing the same.

2. As part of the Government's continuous efforts to simplify procedures and avoid inconvenience for pensioners, after careful consideration, it has been decided that, subject to the condition laid herein, following shall be exempted from submitting Annexure-A every two years:-

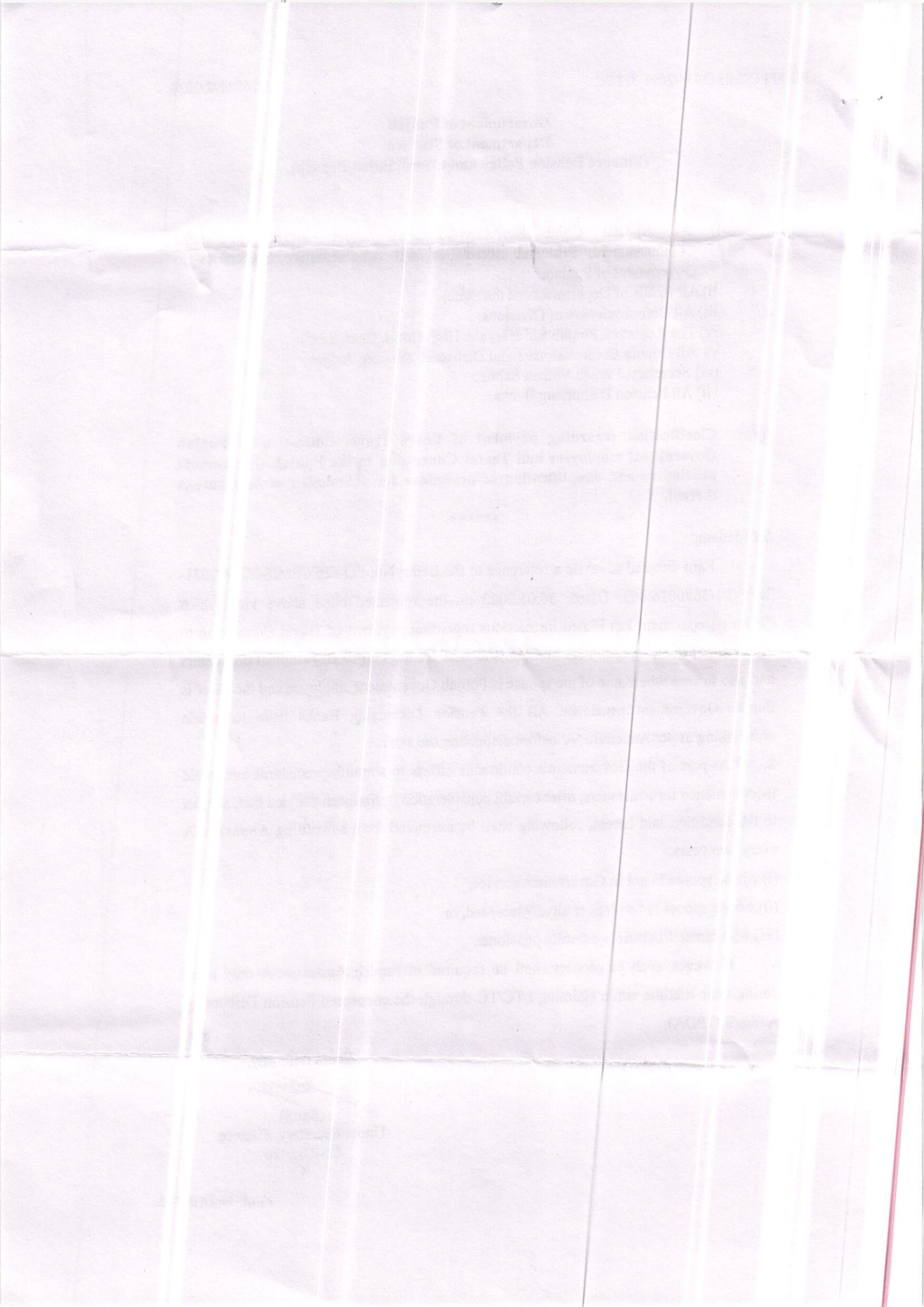
- (i) whose spouse is not in Government service;
- (ii) whose spouse is "on longer alive"/deceased, or
- (iii) who himself/herself is a family pensioner.

However, such pensioners shall be required to furnish Annexure-A only once during their lifetime while claiming LTC/TC through the concerned Pension Disbursing Authority (PDA).

Yours faithfully,


(Saroj)
Under Secretary, Finance
06-07-2026

cont to PAGE-2



**GOVERNMENT OF PUNJAB
DEPARTMENT OF FINANCE
(FINANCE PENSION POLICY AND COORDINATION BRANCH)**

Dated: Chandigarh: 30.05.2022

To

- I. All Special Chief Secretaries, Additional Chief Secretaries, Financial Commissioners, Principal Secretaries and Administrative Secretaries to Government of Punjab.
- II. All Head of Departments of the State;
- III. All Commissioners of Divisions;
- IV. The Registrar, Punjab and Haryana High Court, Chandigarh;
- V. All Deputy Commissioners and District & Sessions Judges and;
- VI. Secretary, Punjab Vidhan Sabha.
- VII. All Pension Disbursing Banks

Subject: - Clarification regarding payment of Leave Travel concession to Punjab Government employees and Travel Concession to the Punjab Government pensioners

Sir/Madam,

I am directed to invite a reference to the subject cited above and to say that Finance Department has issued an instruction regarding payment of Travel Concession to only one pensioner in case both husband and wife are the Punjab Government pensioners vide letter no. 1/40/98-IFP3/15734 Dated-16-12-98.

- 2 Now it has come to the notice of the Government that some of the Pension Disbursing banks are making payment of Travel concession to both husband and wife who are Punjab Government pensioners, which is in contradiction of Punjab Government letter no. 1/40/98-IFP3/15734 Dated-16-12-98.
- 3 In addition to above, in the cases where one of the spouse is Punjab Government employee and the other is Punjab government Pensioner, it has been clarified that LTC can be extended to only one of them. Both the husband and wife cannot claim the LTC/TC separately.
4. All the Pension Disbursing banks are hereby directed to obtain undertaking as per Annexure A before disbursing the Travel Concession with the pension of June, 2022 paid in July, 2022.
5. All Leave Travel Concession sanctioning Authorities are also requested to obtain undertaking in the prescribed format (Annexure 'B') before sanctioning the LTC to any Punjab Government employee.

08 JUN 2022

Yours faithfully,

Jaswinder Singh
(Jaswinder Singh)

Under Secretary Finance

A copy of the above is forwarded (included one spare copy) to the following for information and necessary action: -

1. Accountant General (Audit), Punjab.
2. Accountant General (A&E), Punjab, Chandigarh.
3. Accountant General, (A&E) Uttarakhand, Obrai Motor Building, Saharanpur Road Majra, Dehradun.
4. Accountant General, (A&E), Allahabad, U.P.
5. Accountant General, (A&E), Jammu, J&K

Jaswinder Singh
Under Secretary Finance

andish
shradin
2022
Majra

File No.FD-FPPCOMISC/284/2021-3FPPC

8

ANNEXURE - A

Undertaking by Pensioner

1. I _____ am pensioner of Punjab Govt. and my PPO no. is _____.

2. I hereby declare that particulars of my spouse is as under:-

Name:

Employed/Pensioner:

Name of the Department:

IHRMS Code/PPO No.

Date of Retirement:

Name of Pension disbursing bank:

Bank Branch Name:

Bank Account No:

3. Whether spouse is claiming LTC from his/her department. (if no, a certificate in this regard from the LTC sanctioning authority must be attached if the pensioner opts to claim LTC.)

4. Whether spouse is claiming Travel concession from his/her pension disbursing bank. (if no, a certificate in this regard from the pension disbursing bank of the spouse must be attached if the pensioner opts to claim LTC)

5. As my spouse is not claiming/availing any LTC/TC from his/her employer or from pension disbursing bank as stated above, I hereby opt to draw Travel Concession with my pension.

OR

As my spouse is claiming/availing any LTC/TC from his/her employer or from pension disbursing bank as stated above, I hereby opt not to draw Travel concession with my pension.

Signatures

2022

ANNEXURE - B

Undertaking by employee

1. I _____ am employee of Punjab Govt. and my department is _____.

2. I hereby declare that particulars of my spouse is as under:-

Name:

Employed/Pensioner:

Name of the Department:

IHRMS Code/PPO No.

Date of Retirement:

Name of Pension disbursing bank:

Bank Branch Name:

Bank Account No:

3. Whether spouse is claiming LTC from his/her department. (if no, a certificate in this regard from the LTC sanctioning authority must be attached if the employee opts to claim LTC.)

4. Whether spouse is claiming Travel concession from his/her pension disbursing bank. (If no, a certificate in this regard from the pension disbursing bank of the spouse must be attached if the employee opts to claim LTC)

5. As my spouse is not claiming/availing any LTC/TC from his/her employer or from pension disbursing bank as stated above, I hereby opt to draw Leave Travel Concession.

OR

As my spouse is claiming/availing any LTC/TC from his/her employer or from pension disbursing bank as stated above, I hereby opt not to draw Leave Travel concession.

Signatures

APPENDIX 1

EXHIBIT 1

and the Department of Justice

The Department of Justice

Name

Address

City and State

Zip

Phone

Business

Home

Mobile

Signature

Date

A. Whether you are a resident of the United States

or a foreign national

or a dual citizen

or a permanent resident alien

or a temporary resident alien

or a non-resident alien

OR

to my knowledge and belief

the information provided is true and correct

and I understand the consequences of providing false information

and I understand the consequences of providing false information

114 (97) 96

3034
15-12-11

No. 1/4/2000-3FPPC/1219
GOVERNMENT OF PUNJAB
DEPARTMENT OF FINANCE
(FINANCE PENSION POLICY & COORDINATION BRANCH)

Dated Chandigarh, the 19-10-2011

To

All Heads of Departments,
All Commissioners of Divisions,
Registrar, Punjab and Haryana High Court,
All District and Session Judges and
All Deputy Commissioners in the State.

Subject :- Grant of benefit of Travel Concession to the family pensioners of Punjab Government.

Sir/Madam,

I am directed to invite a reference to the instructions contained in para 9 of the Government letter No. 1/15/89-1FPIII/8078, dated the 31st August, 1989, as amended from time to time, on the subject cited above and to say that the Governor of Punjab is pleased to decide that the benefit of Travel Concession admissible to the Punjab Government pensioners shall be admissible to the family pensioners also subject to the following conditions:-

- (a) The amount of Travel Concession payable under these orders shall be equal to one month's basic family pension.
 - (b) In the case of those family pensioners, who were in receipt of family pension on or before the 1st January, 2010, the block of two years shall commence from the 1st January, 2010 and the first payment of Travel Concession will be payable to them in January, 2012. Thereafter also, the Travel Concession will be payable to them in the month of January after the completion of every block of two years.
 - (c) In the case of those family pensioners who start receiving family pension after the 1st January, 2010, the block of two years shall continue to be determined in the same manner as was determined in the case of the deceased pensioner.
2. The other conditions already notified for grant of Travel Concession to pensioners shall remain the same and shall apply mutatis mutandis in the case of family pensioners also.
 3. The orders shall come into force with immediate effect.
 4. Necessary amendment(s) in the rules will be made in due course.
 5. Punjabi version of this letter will follow in due course.

Yours faithfully,

(Signature)
(Usha Sehgal)
Joint Secretary Finance

A copy is forwarded to the :-

1. Chief Secretary to the Government, Punjab;
2. All the Financial Commissioners and Principal Secretaries and Administrative Secretaries to the Government of Punjab;

26/12/11

29/12/11

pl. fctd up

29/12/11

31/1/12

FII(12)

