

No. F.5(1)-FIN(G)/2017 / 953-1152
GOVERNMENT OF TRIPURA
DEPARTMENT OF FINANCE

Dated, Agartala, the 08th October, 2021

MEMORANDUM

Subject:- Clarification regarding Special Cash Package equivalent in lieu of Leave Travel Concession Fare for State Government Employees during the current year (2020-2021) with reference to Memo No. F.5(1)/FIN(G)/2017/1053 dated 13th November, 2020.

1. In light of the existing guidelines in connection with Special Cash Package equivalent in lieu of Leave Travel Concession Fare for State Government Employees during the year (2020-2021) a Memorandum was issued by the Finance Department, Government of Tripura on 13th November, 2020.

2. The Department of Finance, Government of Tripura has received a number of queries of Special Cash Package in lieu of Leave Travel Concession Fare for State Government Employees during the Block 2018-2021 announced by the Government on 13th November, 2020. A set of frequently asked questions have been clarified and are attached herewith at Annexure-'A'.

3. All Departments may take necessary action accordingly.

Encl: Annexure-A


(A. Debarma)

Deputy Secretary to the
Government of Tripura

To

1. All Secretary, in-Charge of all Department/All Heads of Departments.

Copy for information to:-

1. The Secretary to the Governor of Tripura, Agartala.
2. The Principal Secretary to the Chief Minister, Tripura, Agartala.
3. PS/PA to all Ministers, Tripura, Agartala.
4. PS to the Chief Secretary, Tripura, Agartala.
5. The Secretary, Tripura Legislative Assembly, Agartala.
6. The Registrar General, Hon'ble High Court of Tripura, Agartala.
7. The Secretary, TPSC, Agartala.
8. The Accountant General (A&E), Tripura, Agartala.

9. The Accountant General (Audit), Tripura, Agartala.
10. The Director, GA (Printing & Stationary) Department for publication in the next Tripura Gazette.
11. All Treasury/Sub-Treasury Officers, Tripura.
12. The Web Administrator, Finance Department to upload a copy of the notification in the Finance Department's Web portal.

Deputy Secretary to the
Government of Tripura

FAQ on LTC Cash Voucher Scheme

Sl. No.	Queries	Reply
1.	Whether the individual employee is required to take leave to avail this LTC-Cash Voucher Scheme? Whether an employee is required to undertake any travel?	An individual need not take leave for this purpose nor undertake any travel. This is a scheme in lieu of LTC travel.
2.	If a particular LTC which is meant to be used for the scheme has been partially availed by either self or members of the family, whether this scheme available and to what extent?	This scheme is applicable to the LTC fare left unutilized during the Block Year as mentioned in the O.M. dated 13.11.2020.
3.	If an employee has already exhausted the prescribed limit of leave encashment for LTC, whether he will be eligible for the scheme? Whether an employee can only avail LTC fare without claiming leave encashment?	An employee can avail this scheme utilizing the applicable LTC fare without leave encashment. The expenditure should be in accordance with the ratio as prescribed for LTC fare.
4.	Whether a single bill of purchase of goods or services is to be submitted or multiple bills can be submitted?	Multiple Bills are accepted. The purchase should have been done from the date of issue of the O.M. till the end of the current Financial Year. The purchase should carry a GST of 12% and above and payment should have been made to digital mode.
5.	Whether there is any prescribed format for applying for this scheme.	There is no prescribed format. A simple application conveying the desire of the employee for availing the scheme, if advance is required for the purpose the same is to be mentioned.
6.	What are the items which will qualify for reimbursement under this scheme?	Any goods and services which attract GST of 12% and above would qualify. The invoice with GST details should be submitted and payment should have been made through digital mode.
7.	An employee having four family members eligible for LTC wants to avail this facility for less than 4 members. Further he wants to avail LTC for rest of the Members later.	Further he wants to avail LTC for rest of the Members later. As replied to query at Sl. No. 2, an employee can avail the scheme in partial, i.e. of the LTC of part of the eligible family. Since this is an optional scheme, if the LTC fare of any member of the family has not been utilized for this purpose, those members can avail LTC subject to extent instructions under LTC rules.
8.	An employee incurs the expenditure on or before 31/3/2021 on the basis of invoice. Actual product or service received in April, 2021.	Actual product or service received in April, 2021. The reimbursement is based on production of invoice with details of GST. As far as possible, the claim should be

		made and settled well before 31st March, 2021 to avoid any last minute rush and resultant lapse.
9.	For digital payment an employee uses credit card/bank account of his / her spouse or any family members.	It is clarified that the invoice which is being submitted for reimbursement under the scheme should be in the name of the employee who is availing the scheme.
10.	Can services like interior decoration and phone bills be included?	Any service which is having a GST component of more than 12% is permissible.
11.	Any limit of number of transaction?	As far as possible, the number of transactions may be limited to a minimum extent to avoid any difficulty / delay.
12.	Is it allowed to do purchase from e-commerce platform?	Procurement from e-commerce platform is also permissible provided the relevant invoice / details are submitted.
13.	An employee whose workplace and hometown are same and is eligible for only one all India LTC in one Block Year. If that LTC is exhausted, will he be eligible for this scheme?	No. The scheme is in lieu of one LTC available during the block year.
14.	If an employee avails only deemed LTC fare and spends less than or equal to three times of the deemed fare entitlement, how much reimbursement will he get?	Reimbursement will be on pro-rata basis.
15.	Whether purchase of goods/services on loan/EMI, will be covered under this scheme?	Purchase of any goods or services which attract GST of 12% and above qualify for reimbursement under this scheme. Purchases on EMI basis are also permissible. The purchase should have been effected after the issue of the order i.e. 13.11.2020 and should have an invoice.
16.	Can the payment be made by cheque /DD / Banker's Cheque/ NEFT/ RTGS?	Yes
17.	If an employee is availing Cash scheme against year 2018-19 (extended till 31.12.2020), can he submit bills from January, 2021 to March, 2021?	Yes, provided the transactions occurred on or after 13.11.2020 and bills are submitted before 31.03.2021.
18.	If a child is less than 5 year old then he is not eligible for rail fare, will he be counted as a dependent for this scheme?	Yes. Provided the child is eligible as a dependent in accordance with LTC Rules.
19.	Whether we can purchase different items under this scheme like we purchase washing machine, mobile, AC or not?	Yes. An individual can purchase different items which attract GST of 12% and more. The payment should be made through digital mode.
20.	How spending of 3 to 4 times on purchasing of products will be tracked? Will purchase made online from e-commerce website be acceptable?	Any purchase with digital mode is to be supported by invoice. Based on production of invoice the spending is calculated. The intention of this scheme is to encourage

		every mode of purchase. It is for the employee to choose a suitable digital mode.
21.	I purchased certain items after 13.11.2020 but before formally exercising my option. Can it be counted for reimbursement?	All eligible purchases on or after 13.11.2020 and before 31.03.2021 can be counted.
22.	Whether the advance taken under the scheme is to be settled within 30 days of disbursement of advance as stipulated under LTC,rules. Can receipt be in the name of any dependent?	The advance taken under the scheme shall be settled on or before 31st March 2021 and the invoices of the goods and services purchased as per the scheme may be in the name of spouse or any family member who are eligible for LTC Fare as declared in the Service records.