

File No.NFRA-05/3/2020-Comp-MCA

No.NFRA-05/3/2020-Comp-MCA
Government of India
Ministry of Corporate Affairs

5th Floor, 'A' Wing, Shastri Bhawan
New Delhi-110001,
Dated:- 12th October, 2020

To

The Secretary
National Financial Reporting
Authority 8th Floor, Hindustan
Times Building Kasturba Gandhi
Marg, New Delhi

Subject: Allowances and Entitlements of NFRA Staff on Tour and Transfer.

Sir,

I am directed to refer to NFRA's letter No. NF-12027/1/2020 dated 24.01.2020 and dated 23.07.2020, on the subject mentioned above and to say that approval of the Competent Authority is hereby accorded to NFRA for adopting 18.08.2017 order of IBBI (with retrospective effect so as to clear pending cases of its staff), along with modifications issued by IBBI on 09.10.2017 and thereafter. The approval is subject to following conditions:

- i. For domestic travel, restrictions such as travel on Air India, and bookings directly on Air India website or through Balmer Lawrie/ITDC/IRCTC would be applicable.
- ii. Parity with MEA rates of Daily allowances would be maintained.
- iii. Approval authority for International travel of NFRA staff will be as follows:
 - a. In case of foreign visits of Chairperson/Member/composite delegation headed by Chairperson/ Member, the approving authority will be Hon'ble CAM and Screening Committee of Secretaries (SCoS) and no splitting should be allowed.
 - b. In case of foreign visits of Other Officers & Staff the approving authority would be Hon'ble CAM/Secretary Corporate Affairs in consonance with Government of India, Ministry of Finance, Department of Expenditure OM No. 23(2)/E.Coord-2006 dated 07/01/2010.

2. This issues with the approval of Competent Authority and concurrence of AS & FA vide their note#46 dated 21.09.2020.

Rakesh Kumar

File No.NFRA-05/3/2020-Comp-MCA

Yours faithfully,

Rakesh Kumar

(Rakesh Kumar)

Under Secretary to the Govt. of India

INSOLVENCY AND BANKRUPTCY BOARD OF INDIA
7th Floor, Mayur Bhawan, Connaught Place,
New Delhi - 110 001

No. IBB/44/TA RULES/ESTT.

Date: 18.08.2017

TRAVELLING AND HALTING ALLOWANCE GUIDELINES

These Travelling and Halting Allowance Guidelines will be called "INSOLVENCY AND BANKRUPTCY BOARD OF INDIA (IBBI) TA GUIDELINES". These guidelines provide for eligibility, approval of tour programme, entitlement of journeys on tour or training, Daily Allowances, foreign tour, Airline Rules, calculation of Daily Allowance, etc.

1. ELIGIBILITY

All officers (including Trainee Officers, Consultants, Research Associates) of the Board proceeding on official tour, which is duly approved by the competent authority are eligible.

2. APPROVAL OF TOUR PROGRAMME

A visit to a place out of Headquarter on official work is to be recommended / approved by the following:

Designation	Tour to be recommended by	Tour to be approved by
Chairperson	-	Self
Whole time Member	-	Chairperson
Executive Directors	Whole time Member	Chairperson
Chief General Mgr.	ED	Whole time Member
DGM / AGM	CGM / GM	Respective Executive Director
Below AGM	Concerned controlling officer (CGM / GM)	Respective Executive Director

(approval of tour programme should be submitted in prescribed form (Annexure A))

3. ENTITLEMENT OF JOURNEY ON TOUR OR TRAINING IN INDIA

3.1 The grade-wise hotel entitlement is as under :-

Category	Class of travel	Hotel entitlement
		(Rs.)
ED	Business Class by air or AC-I by train	7500
CGM / GM	Economy Class by air or AC I - by train	4500

DGM / AGM	Economy Class by air or AC - II by train	2250
Grade A / B / C / Trainee Officers / Consultants / Research Associates	Economy Class by air or AC - III by train	750

- 3.2 All mileage points earned by IBBI officers on tickets purchased for official travel shall be utilized for other official travel. Any usage of these mileage points for purpose of private travel by an officer will attract departmental action. This is to ensure that the benefits out of official travel, which is funded by IBBI, should accrue to IBBI.
- 3.3 IBBI officers can also travel by Premium Trains / Premium Tatkal Trains / Suvidha / Shatabdi / Rajdhani / Duronto Trains which have Dynamic / Flexi fare as per their entitlement.
- 3.4 In case any officer / official is required to travel over his entitlement, specific approval of the Chairperson is to be obtained before undertaking the journey.
- 3.5 In case of places not connected by air / rail, travel by AC bus for all those entitled to travel by AC II / Deluxe bus is allowed.
- 3.6 In case of road travel between places connected by rail, travel by any means of public transport is allowed provided the total fare does not exceed the train fare by the entitled class.
- 3.7 In case of non-availability of seats in entitled class, officials may travel in the class below their entitled class.

3.8 Entitlement for journey by Sea or by River Steamer

- (i) For places other than Andaman & Nicobar Group of Islands and Lakshadweep Group of Island :-

AGM and above	Highest Class / Deluxe Class
Below AGM	Lower class (below Highest Class) if there are two classes only on the steamer.

- (ii) For travel between the mainland and the A&N Group of Islands and Lakshadweep Group of Island by ships operated by the Shipping Corp. of India Ltd. :-

GM and above	Deluxe Class
DGM and AGM	First / A Cabin Class.
Below AGM	Second / B Cabin class.

4. DAILY ALLOWANCE / FOOD ALLOWANCE ENTITLEMENT

Category	Daily Allowance / Food Allowance
ED	Rs. 1200 per day
CGM / GM	Rs. 1000 per day
DGM / AGM	Rs. 800 per day
Grade A / B / C/ Trainee Officers / Consultants / Research Associates	Rs. 800 per day

4.1 There will be no separate reimbursement of food bills, instead the lump-sum amount payable will be as per (4) above. However, no voucher will be required for the expenses incurred on food bill.

5. INTERNATIONAL TRAVEL ENTITLEMENT

5.1 International travel entitlement will be as under :-

Chairperson	As prescribed for a Secretary to the Govt. of India.
Whole-Time Members	As prescribed for Group 'A' officer or equivalent rank of the Central Government.
Executive Director	Business Class / Club Class
CGM /GM/DGM/below	Economy class

Note : Foreign air travel involving 8 hours or more may be undertaken by Business Class for all category officers

5.2 Daily Allowance rates for foreign travel will be regulated as prescribed by Ministry of External Affairs from time to time.

6. AIRLINE RULE

Air journey is to be undertaken by Air India / Indian Airlines only. However, the journey can be undertaken by private airlines provided :

- i) Air India / Indian Airlines flight for the required sector and time is not available.
- ii) Air India / Indian Airlines flight is not available within the period of scheduled departure of one hour.
- iii) The air fare of private airlines is on lower side by more than Rs.1000/-.
- iv) Officers should try to make their bookings in advance to the extent possible, so that benefits of discounted fares can be obtained. However, the official work should not be deferred because discounted fares are not available.

- v) Under no circumstances, fare should exceed the normal fare of the entitled class offered by Indian Airlines / Air India or their subsidiaries.

7. CALCULATION OF DAILY ALLOWANCE

- 7.1 If the absence from Hqr. is less than 6 hours: 30% of the Daily Allowance
If the absence from Hqr. is between 6 hr to 12 hrs. 70% of the Daily Allowance
If the absence from Hqr. is more than 12 hrs: 100% of the Daily Allowance

Absence from Hqr. will be reckoned from midnight to midnight and will be calculated on a per day basis.

- 7.2 In case of stay / journey on Govt. ships, boats, etc. or journey to remote places on foot / mules, etc. daily allowance will be paid at rate equivalent to that provided for reimbursement of food allowance. However, in this case the amount will be sanctioned irrespective of the actual expenditure incurred on this account with the approval of the Head of the Dept. / competent authority.

8. CONVEYANCE WHILE ON TOUR

Employee proceeding on / return from tour will be reimbursed conveyance charges as under. -

- i) From / to their residence to / from railway station / bus stand / airport.
- ii) From / to such station to / from the place of work or place of residence at the temporary headquarters.
- iii) Between railway station / bus stand / airport and another enroute for the purpose of catching a connecting bus / flight / train.
- iv) To / from a hotel or restaurant at a place enroute, such trip being necessitated by enforced halt at the place for a duration of six hours or more.
- v) Employees travelling in groups of two or more should as far as possible endeavour to share the same conveyance so as to keep the expenditure within the limits of necessity.
- vi) No employee shall claim payment in excess of the actual expenses incurred by him / her.
- vii) Reimbursement of conveyance charges will be allowed only when the distance covered is ½ kilometre and above and the employee certifies in the relevant bill of having actually incurred the expenditure.

- viii) While making claims on account of conveyance charges, employee will state clearly the distance involved, the mode of transport utilized and the expenses paid.
- ix) Where office boxes or other heavy luggage or valuable documents are required to be carried on behalf of the Board, the employee concerned may be reimbursed taxi charges for travel from office to residence and vice versa. However, carrying inspection papers, compliance reports, records of findings of inspection etc. which can normally be carried in leather bags will not qualify for taxi charges. Certification may be obtained from the controlling / competent authority for carrying heavy luggage or valuable documents on behalf of the Board and the same may be submitted along with the TA Bill.
- x) Employee returning from tours by rail, shall alight at the station nearest to their residence where train has a scheduled halt and claim conveyance charges accordingly, even though the ticket may be valid for journey upto the terminal. If an employee prefers to travel up to the terminal, the conveyance charges will be reimbursed on the basis of termination of journey at the point nearest to the employee's residence.
- xi) Employees are required to use public conveyance in connection with the Board's work. Expenses actually incurred by them on such occasions for paying fares for the hire of taxi, auto rickshaw and / or any other mode of public conveyance, or for the purchase of bus / rail tickets will be reimbursed.
- xii) Officers in the rank of AGM and above may hire private AC taxi during tour outside Hqr., depending upon the exigencies of work.

9. TOUR ADVANCE

Tour advance may be claimed by submitting the prescribed application form (Annexure 'D') along with duly approved note of the tour programme approved by the competent authority as per the entitlement. Advance will be granted as per the full entitlement based on the approved tour programme.

10. SUBMISSION OF BILLS

- 10.1 In case advance taken : Tour bill should be submitted in the prescribed form (Annexure F) along with the supporting bills, within ten days of completion of tour or resumption of duty. However, the unutilized advance, if any, should be refunded immediately within seven days.
- 10.2 In case of advance not taken : The tour bill (as per prescribed form (Annexure E) should be submitted within one month from the date of completion of return journey otherwise the claim for the particular journey will be forfeited.
- 10.3 The officers should ensure that proper receipts and vouchers are submitted

11. LEAVE DURING TOUR

- 11.1 If the employee takes casual leave or restricted holiday while on tour, the employee is not entitled to draw daily allowance during such leave.
- 11.2 If the employee absents from duty for a short period i.e. on medical grounds or other similar grounds and it becomes necessary to treat such period of absence as ordinary/sick leave, there being no casual leave to his credit, the employee is allowed Travelling Allowance / Daily Allowance for return journey provided satisfactory evidence is produced to show that he returned to his Hqr. direct from the place of tour.
- 11.3 If an employee avails of ordinary leave before commencement of tour / training programme and joins duty directly at the temporary Hqr. after expiry of leave, the employee is entitled to draw travelling and daily allowance in respect of both outward and return journeys. The employee is paid daily allowance for the number of days the employee attends to duties at the place of tour / training.

12. TRAVEL BY CIRCUITOUS ROUTE DURING TOUR

When an employee performs journeys on tour by a longer or a circuitous route and by different classes of accommodation to suit their own convenience, claims for fares in such cases will be admitted on the following basis, provided that it does not exceed the entitlement :-

- a) Fare to the distance by the class actually travelled from the place of the tour to the place of halt
- Plus
- b) Fare for the distance by the class actually travelled from the place of halt to the headquarters provided that (a) + (b) above does not exceed the fare for the entitled class for the journey between the Hqr. and the place of tour.

13. OUTWARD / INWARD JOURNEY

Journey by Air / Train

Employee should undertake the journey by air/train in such a way that the duration of his absence from Hqr. is kept to the minimum. If for any special reason the outward / return air journey has to be performed by earlier / later flights / train, the reason should be recorded in the tour programme which are put up for approval to the appropriate authority.

14. RESUMPTION OF DUTY ON RETURN FROM TOUR

The employee returning from tour should attend office on the same day within a reasonable time after visiting home etc. due consideration being given to the late arrival of flight / train, distance between airport / railway station and the residence etc. The cases requiring relaxation in such matters may be decided at the discretion / with prior approval of the competent authority.

15. WHEN EMPLOYEE STAYS IN BOARD'S GUEST HOUSE

An employee shall be eligible for the usual Daily Allowance but not reimbursement of expenses for boarding and any other charges charged by guest house authority.

16. TRAVEL BETWEEN PLACES NOT CONNECTED BY RAIL

In respect of the journeys undertaken by full taxi / auto rickshaw or on a sharing basis / per seat basis or by his own car / own motor cycle / scooter, between places not connected by rail, reimbursement of fares may be made subject to the ceiling for travel in First Class by rail for the distance by road by the direct route or actual charges, whichever is less. In respect of journey in hilly areas, reimbursement of taxi / auto rickshaw charges may be made to the extent of first class rail fare as charged by Railways for hilly areas.

17. PLACES TO BE VISITED IS WITHIN 500 KMS

Where the place to be visited is within 500 Km and where overnight journey is possible, the employee should perform the journey by rail as per the admissible class. Relaxation, if any, would be given by tour approving authority after recording approvals etc. and the reasons for the same in writing.

18. TRAVELLING ALLOWANCE ON TRANSFER

18.1 Composite Transfer and Packing Grant (CTG)

- (a) The Composite Transfer and Packing Grant shall be paid at the rate of 80% of the last month's basic pay in case of transfer involving a change of station located at a distance of more than 20 km from each other. However, for transfer to and from the Island territories of Andaman Nicobar & Lakshadweep, CTG shall be paid at the rate of 100% of last month basic pay drawn. Further, NPA and MSP shall not be included as part of basic pay while determining entitlement of CTG.
- (b) In cases of transfer to stations which are at a distance of less than 20 km from the old station and of transfer within the same city, one third of the composite transfer grant will be admissible provided a change of residence is actually involved.
- (c) In cases where the transfer of husband and wife takes place within six months,

grant on transfer shall be allowed to the spouse transferred later. No transfer grant shall be admissible to the spouse transferred later, in case both the transfers are ordered within 60 days. The existing provisions shall continue to be applicable in case of transfer after a period of six months or more.

18.2 Transportation of personal effects

	<u>By train / Steamer</u>	<u>By Road</u>
ED	6000 kg by goods train / 4 wheeler wagon/1 double container	Rs.50 per km.
CGM/GM :	6000 kg. by goods train / 4 wheeler wagon / 1 single container	Rs.50 per km
DGM/AGM:	3000 kg.	Rs. 25 per km.
Below AGM:	1500 kg.	Rs. 15 per km.

The rates will further rise by 25% whenever DA increases by 50%. The rates for transporting the entitled weight by Steamer will be equal to the prevailing rates prescribed by such transport in ships operated by Shipping Corp. of India. The claim for reimbursement shall be admissible subject to the production of actual receipts / vouchers by IBBI official. Production of receipts / vouchers is mandatory in respect of transfer cases of North Eastern Region, Andaman & Nicobar Island and Lakshadweep also.

18.3 Transportation of Conveyance

AGM and above	:	1 motor car etc. or 1 motor cycle / scooter
Below AGM	:	1 motor cycle / scooter / moped / bicycle

19. BOOKING OF TICKETS AND CANCELLATION

- 19.1 Air tickets may be booked through Air India / Indian Airlines directly or through the public sector travel agents viz. M/s. Ashok Travel and Tours and M/s. Balmer & Lawrie.
- 19.2 The employee will not claim any commission / charge for booking the ticket.
- 19.3 The payment in respect of the cost of the ticket purchased will be made once in a fortnight and as such, the consolidated bill respect of bookings made in each fortnight may be settled in the following week.
- 19.4 The Board may allow expenditure incurred on cancellation of tickets purchased provided such cancellation is made in the interest of the Board. The Board may also allow cancellation charges on tickets so purchased if cancellation is occasioned by the employee's own illness and the request is duly supported by a medical certificate from a registered medical practitioner.

20. EXPENDITURE MANAGEMENT – ECONOMY MEASURES AND RATIONALIZATION OF EXPENDITURE

All officers are to travel in economy class only for domestic travel except in the case of Executive Directors who may travel in executive class. Officers may travel by entitled class for international travel, however, Executive Directors may travel by business class. In all cases of air travel, only the lowest fare air tickets of the entitled class are to be purchased / procured. No companion free ticket on domestic / international travel is to be availed of.

21. STAY IN HOTEL ROOM WITH HIGHER TARIFF

Sometimes, officers prefer to stay in hotel rooms where hotel tariffs are higher than the entitled limits applicable in their cases, as the concerned hotels offer certain discounts in the hotel tariffs. However, in such cases, the taxes are levied on the original tariffs i.e. without taking into account the discount offered. It is clarified that in such cases, taxes etc. should be reimbursed only to the extent leviable on the limits applicable in their cases.

22. PAYMENT OF TAXES ON LODGING CHARGES

The above limits of reimbursement of lodging charges for stay in hotels, lodging houses, etc are inclusive of taxes

23. HALTING ALLOWANCE NOT TO EXCEED THE NUMBER OF DAYS OF ABSENCE FROM HEADQUARTERS

The payment of Halting Allowance / Dearness Allowance should not normally exceed the number of days for which an officer is away from the headquarters (subject to existing rounding off facility). The intention is that an officer availing of hotel facility should so adjust his stay that the officer is not required to pay a full (additional) day's lodging charges for a part of the day not involving night stay.

24. ADMISSIBILITY OF HALTING ALLOWANCE / TRAVELLING ALLOWANCE FOR ATTENDING TRAINING PROGRAMME

When officers deputed for training / on tour are provided with lodging / boarding facilities by the host institution, they are entitled for Halting / Travelling Allowance at 1/4th of the normal rate. Such officers may be paid a minimum of one day's halting allowance at normal rate for the journey period, even though the time spent on travel may be for a few hours. However, it should be ensured that the number of days for which halting allowance is paid at normal and reduced rates does not exceed the total number of days of absence from Hqr.

25. SHARING OF HOTEL ROOMS

If more than one officer shares a room in a hotel, only one officer will be eligible to claim reimbursement of both lodging as well as boarding expenses. The other co-shares will be eligible to get only boarding charges according to their respective eligibility.

26. SETTLEMENT OF CLAIMS WITH IRREGULARITY IN HOTEL BILLS

Where there is prima facie evidence to suggest that the hotel bills represent more than what has actually been spent or on the basis of investigations carried out by the Board, there are reasons to believe that the bills are inflated, office may treat such cases instances of irregularity and reject the same as 'inadmissible' or 'hotel stay' basis indicating the reasons thereof. The bill may, however, be settled on the basis of per diem halting allowance as admissible. The decision in this regard should be taken by the competent authority and the concerned officer advised suitably. If such instances recur particular cases may be referred to Vigilance Cell with Head of the Deptt. specific recommendations / comments.

27. FORCED HALTS ON ACCOUNT OF TRANS-SHIPMENTS

Officers on tour are sometimes required to take halts during journeys at trans-shipment centres / intermediate railway station / airport, for want of connecting train / flight and stay in hotel / retiring room. In such cases of enforced halt involving night stay at-transit point, the officers may be reimbursed hotel expenses at prescribed rates subject to the condition that the total number of days for which halting allowance / hotel expenses are paid, does not exceed the total number of days for which they are entitled to halting allowance for the tour, in question.

28. JOURNEY IN NCR FOR OFFICIAL PURPOSES / TRAINING

If any official is required to visit any place in NCR for official purposes / training, the employee will not be entitled for any Travelling Allowance and as such it will be treated as a local journey.

29. PAYMENT MADE THROUGH CREDIT CARD

Officers on tour may, if they so desire, avail of the credit card facility even though they have drawn advances towards halting allowance.

30. FORMS

- | | | | |
|----|--------------|---|---|
| 1. | ANNEXURE - A | : | Form for approval of tour programme. |
| 2. | ANNEXURE - B | : | Requisition for booking of air tickets |
| 3. | ANNEXURE - C | : | Requisition for hotel booking. |
| 4. | ANNEXURE - D | : | Application for tour advance. |
| 5. | ANNEXURE - E | : | Travelling Allowance bill for tour. |
| 6. | ANNEXURE - F | : | Application for advance towards foreign exchange allowance. |

INSOLVENCY AND BANKRUPTCY BOARD OF INDIA
7th Floor, Mayur Bhawan, Connaught Place,
New Delhi - 110 001

No. IBBI/44/TA RULES/ESTT

Date: 09.10.2017

OFFICE ORDER

SUBJECT : REVISION OF TRAVELLING AND HALTING ALLOWANCE GUIDELINES

In partial modification of Travelling and Halting Allowance Guidelines circulated by No. IBBI/44/TA RULES/ESTT, Dated 16.08.2017, it has been decided to revise the Travelling and Halting Allowances as under: -

Sr. No. 3 : ENTITLEMENT OF JOURNEY ON TOUR OR TRAINING IN INDIA

3.1 The revised grade-wise hotel / lodging entitlement is as under: -

Category	REVISED Lodging (Amt. per diem, exclusive of tax)		
	Cat. I	Cat. II	Cat. III
ED	7500	7000	7000
CGM	7500	7000	7000
GM	6500	5000	3500
DGM	6500	5000	3500
AGM	4500	3000	2000
Grade A / B / Trainee officers / Consultants / RAs	3500	2500	2000

- Category I Cities : Mumbai, Kolkata, Delhi, Chennai, Bangalore & Hyderabad
- Category II Cities : All State Capitals and Union Territories.
- Category III Cities : All other Centres / Cities

Contd..2..

9

Sr. No. 4 : DAILY ALLOWANCE / FOOD ALLOWANCE ENTITLEMENT

The revised entitlement is as under :-

Category	REVISED	
	Mumbai, Delhi, Kolkata, Chennai, Bangalore and Hyderabad (Rs./ per day)	Other Centres (Rs./per day)
ED	1800	1500
CGM	1800	1500
GM	1800	1500
DGM	1500	1300
AGM	1500	1300
Grade A / B / Trainee officers	1500	1300
Consultants / RAs	1400	1200

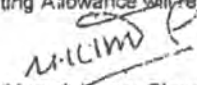
Sr. No. 5 INTERNATIONAL TRAVEL ENTITLEMENT

5.2 Daily Allowance rates for foreign travel will be as under :-

Category	Daily Allowance Rates
ED	US\$ 500
CGM	US\$ 400
GM	US\$ 400
DGM	US\$ 300
AGM	US\$ 300
Grade A / B / Trainee Officers	US\$ 300
Consultants / RAs	US\$ 250

The above changes will be effective from 05.10.2017.

All other terms and conditions governing Travelling and Halting Allowance will remain unchanged.


(Uinesh Kumar Sharma)
Dy. General Manager (Estt.)

To :
All officers of IBSI
PS to Chairperson
PS to WTM (AL)
PS to WTM (RR)
PS to WTM (RM)
PS to ED
PA to CGM



भारतीय दिवाला और शोधन अक्षमता बोर्ड
Insolvency and Bankruptcy Board of India

OFFICE ORDER

No. IBBI/ESTT/TA & Halting Guidelines/44

Date: 31.12.2019

Subject: Revision of Travelling and Halting Allowance Guidelines

In partial modification of Travelling and Halting Allowance Guidelines circulated vide No. IBBI/44/TA/Rules/Estt. Dated 18th August 2017. It has been decided to revise the Rule 28 of the Travelling and Halting Allowance Guidelines as under: -

Sr. No. 28: JOURNEY IN NCR FOR OFFICIAL PURPOSES/TRAINING

- i. *If any official is required to visit any place in NCR for training purpose or otherwise and is made to stay overnight for the same, the employee will be entitled for Halting Allowance, Travelling Allowance and Daily Allowance/Food Allowance. The Daily Allowance/Food Allowance shall be paid at 1/4th of the normal rate, when lodging and boarding facilities are provided by the host institution.*
- ii. *If any official is required to visit any place in NCR for training purpose or otherwise and the overnight stay is not required, then the employee will be entitled for the conveyance provided that such travel is beyond the distance of 20 KMs from Headquarters."*


Aniket Sharma
(Assistant Manager)

To: All officers of IBBI.

PS to Chairperson
PS to WTM (AL)
PS to WTM (RR)
PS to WTM (RM)
PS to EDs
PA to CGMs