



विश्वेश्वरय्या राष्ट्रीय प्रौद्योगिकी संस्थान नागपूर - 440 010
VISVESVARAYA NATIONAL INSTITUTE OF TECHNOLOGY, NAGPUR - 440 010

No. VNIT/Acct/2019-20/ 5385

Date:..... Sep. 2019
18 SEP 2019

CIRCULAR


**SUB: PAYMENT OF HONORARIUM TO EXAMINERS THROUGH ONLINE MODE
AND REGULATING THEIR TA/DA CLAIMS - Reg**

1. External faculties from other Institutes are being invited by various academic departments of VNIT Nagpur for different purposes like M.Tech/ PhD examinations, Academic audits, guest lectures, for STTPs etc.

2. In most of the cases, TA/DA and honorarium in respect of such external faculties/ examiners is settled through recoverable (cash) advance drawn by concerned faculty of VNIT Nagpur. Since payment of honorarium is taxable income, TDS at prescribed rates is required to be deducted by the Institute from honorarium so paid to external faculties/ examiners. In view of the above, all concerned are hereby instructed not to make payment of honorarium directly to external faculties/ examiners through recoverable (cash) advance. Instead, Office Note including (a) bank details (Name of the bank/ branch, Account No. and IFSC Code), (b) PAN No. of concerned external faculties/ examiners, (c) copy of Financial Approval and (d) duly signed pre-receipt should be forwarded to Accounts Section for processing payment of honorarium. TDS and applicable rates (presently 10% under section 194J) will be deducted by Accounts Section and balance amount will be credited to bank account of the beneficiary. **Henceforth, recoverable (cash) advance shall be sanctioned only for payment of TA/DA and other incidental expenses and honorarium should not be included in the application for recoverable (cash) advance.**

3. Further, it is also brought to notice that as per para 2 (iii) (b) of the Annexure to the Ministry of Finance, Department of Expenditure OM No.19030/1/2017- E.IV dated 10-07-2017 (relevant extract enclosed), "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". As such, prior approval of competent authority is required to be obtained for road travel (by taxi etc. in emergent circumstances) between the places connected by train and the reimbursement in such cases shall be restricted to train fare by the entitled class between such places. **Bills/ vouchers should be obtained for local travel (by taxi/ auto etc.).** Procedure of obtaining permission of competent authority for travel by private airlines (unless exempted by Ministry of Civil Aviation in certain sectors) shall continue.

4. The above guidelines should be brought to the notice of external faculties/ examiners well in advance (copy of this circular may invariably be enclosed with the invitation letter) to avoid disputes at later stage. These instructions shall be followed scrupulously by all concerned, with immediate effect.


R. M. Badole
DIRECTOR
VNIT
NAGPUR-10

To:

- | | | |
|---------------------------------------|---|--|
| 1. All HODs/ Sectional Heads/ Faculty | - | For information and necessary action please. |
| 2. All Deans/ Asso. Deans | - | For information please. |
| 3. Director's Office | - | For information of the Director please. |
| 4. Registrar/ Dy Registrar (Accts) | - | For necessary action please. |
| 5. Dispatch Section | - | For circulation to all concerned, by e-mail. |
| 6. Network centre | - | For upload on Institute website, under
'Accounts related circulars' |

Encl: Specimen format for request of honorarium

Request for Honorarium Payment

Details of beneficiary

1. Name (As per bank records) –
2. Address –
3. Contact Number-
4. Brief description of honorarium event –
5. Dates of Honorarium event –
6. Rate of Honorarium –
7. Amount to be paid –
8. PAN Number:
9. Email:
10. Account No:
11. Bank Name/ Branch:
12. IFS CODE:

Undertaking

1. I hereby declare that the particulars given above are correct and complete. If the transaction is delayed or not effected at all for reasons of incomplete or incorrect information I would not hold the user Institution responsible.
2. I undertake to self assess, pay residual income tax (if any) and file income tax return in respect of this honorarium.
3. I certify to the best of my knowledge, belief and understanding that the above declarations are correct.

SIGNATURE (with date) _____

Recommendation of Coordinating faculty

Head of the Department

Encl : Copy of Financial Approval

To,
Dy Registrar (Accts) - For n.a. please

**Annexure to Ministry of Finance, Department of Expenditure
O.M.No.19030/1/2017-E.IV dated 10th July 2017.**

In supersession of Department of Expenditure's O.M. No. 19030/3/2008-E.IV dated 23.09.2008, in respect of Travelling Allowance the following provisions will be applicable with effect from 01.07.2017 :

2. Entitlements for Journeys on Tour or Training

A.(i) Travel Entitlements within the Country

Pay Level in Pay Matrix	Travel entitlement
14 and above	Business/Club class by air or AC-I by train
12 and 13	Economy class by air or AC-I by train
6 to 11	Economy class by air or AC-II by train
5 and below	First Class/AC-III/AC Chair car by train

(ii) It has also been decided to allow the Government officials to travel by Premium Trains/Premium Tatkal Trains/Suvidha Trains, the reimbursement to Premium Tatkal Charges for booking of tickets and the reimbursement of Dynamic/Flexi-fare in Shatabdi/Rajdhani/Duronto Trains while on official tour/ training. Reimbursement of Tatkal Seva Charges which has fixed fare, will remain continue to be allowed. Travel entitlement for the journey in Premium/Premium Tatkal/Suvidha/ Shatabdi/Rajdhani/ Duronto Trains will be as under :-

Pay Level in Pay matrix	Travel Entitlements in Premium/Premium Tatkal/Suvidha/ Shatabdi/ Rajdhani/ Duronto Trains
12 and above	Executive/AC 1 st Class (In case of Premium/Premium Tatkal/Suvidha/Shatabdi/Rajdhani Trains as per available highest class)
6 to 11	AC 2 nd Class/Chair Car (In Shatabdi Trains)
5 & below	AC 3 rd Class/Chair Car

(iii) The revised Travel entitlements are subject to following:-

- In case of places not connected by rail, travel by AC bus for all those entitled to travel by AC II Tier and above by train and by Deluxe/ordinary bus for others is allowed.
- 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.
- All mileage points earned by Government employees on tickets purchased for official travel shall be utilized by the concerned department for other official travel by their officers. Any usage of these mileage points for purposes 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 the Government, should accrue to the Government.
- In case of non-availability of seats in entitled class, Govt. servants may travel in the class below their entitled class.

B. International Travel Entitlement :

Pay Level in Pay Matrix	Travel entitlement
17 and above	First class
14 to 16	Business/Club class
13 and below	Economy class