DELHI DEVELOPMENT AUTHORITY

दिल्ली विकास प्राधिकरण

[Finance & Expenditure] [वित्त एवं व्यय]

F&E Circular No. 08 /2021

The undersigned has been directed to convey that following Office Memorandums issued by Department of Expenditure, Ministry of Finance, Government of India, shall also be applicable in DDA in the same manner. The Office Memorandum No. and Subject Matter are as under: -

Sr. No.	Office Memorandum No.	Subject Matter
1.	OM No. 1(5)/E. V/2020 dated 07.09.2021	Central Government employees retired during the period from January, 2020 to June, 2021- Calculation of Gratuity and Cash payment in lieu of Leave- regarding.
2.	OM F.No.1(3)/EV/2020 dated 26.08.2021	Applicability of Gazette Notification No.1/3/2016-PR, dated 31.01.2019 issued by the Deptt. of Financial Services (DFS), Ministry of Finance to the employees of Central Autonomous bodies covered under NPS

This is issued with the approval of Vice Chairman, DDA.

Encl: As above

No. FE 5 (41) 2016/DDA/ 253

[Sunita Jindal]
Dy. CAO (F&E)
Dated:

Copy to: -

- 1. OSD to VC, DDA for information of the latter;
- 2. PS to FM/EM, DDA for information of the letter;
- 3. PS to Pr. Commissioner/ CVO/CLA/CAO, DDA;
- 4. All Commissioners/Commissioner-Cum-Secretary;
- 5. All Chief Engineers/Chief Architect;
- 6. FA (Housing);
- 7. Director (Finance)/ (Land Costing)/ System;
- 8. Dy. CAO (HQ)-I/ Medical/Pension/Estt. /Works/Audit/All Zones;
- 9. All DDOs;
- 10. E.O. Book/Guard File.

Dy. CAO (F&E)

F. No. 1 (3)/EV/2020 Government of India Ministry of Finance Department of Expenditure

North Block, New Delhi Dated the August, 2021

OFFICE MEMORANDUM

Subject: Applicability of Gazette Notification No.1/3/2016-PR, dated 31.01.2019 issued by the Deptt of Financial Services (DFS), Ministry of Finance to the employees of Central Autonomous Bodies covered under NPS.

The undersigned is directed to refer to Department of Financial Services' Gazette Notification No.1/3/2016-PR dated 31.01.2019, inter-alia, enhancing the employer's share of contribution for Central Government NPS subscribers from 10% to 14% w.e.f. 01.04.2019. Consequent upon issuance of the said notification, PFRDA as well as Ministries/Department have sought clarification from this Department, if the notification dated 31.01.2019 is applicable to the NPS borne employees of the Central Autonomous Bodies.

- The employees of Central Autonomous Bodies (CABs) are not Central Government employees and therefore the afore said provisions of the notification dated 31.01.2019 is not directly and automatically applicable in respect of CAB employees. Also, as CABs are financially dependent on grant-in-aid from the Central Government for this administrative and establishment expenditure any such enhancement in the employer's contribution having budgetary implications warrants prior approval of the Central Government. It may be noted that NPS was introduced in respect of employees of CABs through a separate order of this Department O.M. No. 1(13)/E.V/2001 dated 13.11.2003.
- However, it has been observed that despite no prior sanction from the Ministry of Finance, the employer's contribution was enhanced to 14% of Pay & DA in respect of employees of a number of CABs. It is brought to notice that such internal and suo-moto decisions by the Delegation of Financial Powers and CABs/Administrative Ministries are contrary to the tantamount to unauthorized expenditure. Any recurrence of such unauthorized and improper decision will result in enforcement of personal accountability of the administrative and financial staff of the organization/Ministry and the Head of the organization thereof through disciplinary action and/or financial recoveries.
- The issue has further been examined by this Department and taking in to consideration all 4. the factors, it has been decided that the notification dated 31.01.2019 may be extended to the employees of Central Autonomous Bodies. The date of effect will be same as applicable in case of Central Government employees i.e. 01.04.2019. The administrative Ministry/Departments are directed to ensure that while implementing the enhanced share of contribution among the autonomous bodies, the financial implications shall be borne by the Government in the same manner, as was decided to be borne while implementing the pay revision benefits to employees of autonomous bodies in terms of the 7th CPC recommendation as enumerated vide this Department's order No.1/1/2016-E.III(A), dated 13.01.2017.

This has the approval of Hon'ble Finance Minister. 4.

(B, K. Manthan)

Deputy Secretary to the Govt. of India

Tele No: 2309 4545

FAs of all Ministry/Department as per standard list

Copy to:

Shri Supratim Bandopadhyay, Chairperson, PFRDA,B-14/A, Chhatrapati Shivaji Bhawan, Qutab

4/2021/F&E

No. 1(5)/E.V/2020
Government of India
Ministry of Finance
(Department of Expenditure)

North Block, New Delhi Date the 7th September, 2021

OFFICE MEMORANDUM

Sub.: Central Government employees retired during the period from January, 2020 to June, 2021 – calculation of Gratuity and Cash payment in lieu of Leave – regarding.

The undersigned is directed to refer to this Ministry's O.M. No.1/1/2020-E.II(B) dated 23.04.2020, read with O.M. No.1/1/2020-E.II(B) dated 20.07.2021, in regard to payment of Dearness Allowance (DA) during the period from 01.01.2020 up to 30.06.2021 and to say that in terms thereof while the rate of DA during the said period shall remain at 17% of basic pay, the same has been enhanced to 28% of basic pay subsuming additional instalments arising on 01.01.2020(4%), 01.07.2020 (3%) & 01.01.2021(4%) payable w.e.f. 01.07.2021.

- 2. As per the existing provisions contained in Central Civil Services (Pension) Rules 1972, DA on the date of retirement or death is reckoned as emoluments for the purpose of calculation of gratuity. Also, as per the existing provisions contained in CCS (Leave) Rules 1972, pay admissible on the date of retirement plus DA on that are reckoned for the purpose of calculation of cash payment in lieu of leave.
- 3. In view of the provisions of the aforesaid orders of this Ministry dated 23.04.2020 and 20.07.2021, calculation of gratuity and cash payment in lieu of leave in respect of Central Government employees who retired on or after 01.01.2020 and up to 30.06.2021 are required to be made based on the rate of DA at 17% of basic pay.
- 4. Keeping in view that gratuity and cash payment in lieu of leave are one-time retirement benefits admissible to employees on retirement and employees who retired during the period from 01.01.2020 to 30.06.2021 have been allowed lesser amount than what would have been calculable but for the aforesaid orders of this Ministry dated 23.04.2020 and 20.07.2021, the matter has been considered sympathetically with a view to allowing the same to such employees.
- 5. Accordingly, the President is pleased to decide that in respect of Central Government employees who retired on or after 01.01.2020 and up to 30.06.2021,

the amount of DA to be taken into account for calculation of gratuity and cash payment in lieu of leave will be deemed to be as under

Employees retiring during the period	Notional Percentage of Dearness Allowance (DA) for calculation purpose
From 01.01.2020 to 30.06.2020	21% of basic pay
From 01.07.2020 to 31.12.2020	24% of basic pay
From 01.01.2021 to 30.06.2021	28% of basic pay

- 6. All other conditions as stipulated in CCS (Pension) Rules 1972 and the orders of Department of Pension & PW vide O.M. No.7/5/2012-P&PW(F)/B dated 26.08.2016 in respect of employees borne on National Pension System (NPS) and CCS (Leave) Rules 1972, shall continue to be applicable while calculating gratuity and cash payment in lieu of leave respectively.
- 7. In their application to the persons belonging to India Audit and Accounts Department, these orders are issued under Article 148(5) of the Constitution and after consultation with the Comptroller and Auditor General of India.
- 8. Hindi version will follow.

Simosim).

(Annie G. Mathew) Addl. Secretary to the Govt. of India

To

- 1. All the Ministries / Departments as per the standard Mailing list
- 2. C&AG of India
- 3. NIC