



भारतीय लेखा तथा लेखा-परीक्षा विभाग  
प्रधान महालेखाकार (लेखा एवं हक), पश्चिम बंगाल  
**Indian Audit And Accounts Department**  
**Pr. Accountant General (A & E), West Bengal**



संख्या/No.: PAGAE-DADM0ADM3(PENM)/4/2020-ADMN-III

दिनांक/Date : 25.10.2021

**परिपत्र/CIRCULAR**

**Subject:** Central Government employees retired during the period from January 2020 to June 2021 - calculation of gratuity and cash payment in lieu of leave - regarding

Ministry of Finance, Department of Expenditure's O.M. dated 07.09.2021, on the subject cited above, is circulated herewith for information of all concerned.

[Authority: Deputy Accountant General (Administration)'s approval dated 22.10.2021]

Sd/-  
**Senior Accounts Officer**  
**(Administration-III)**

ट्रेजरी बिल्डिंग्स, २ गवर्नमेंट प्लेस वेस्ट, कोलकाता ७०० ००१  
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भारत के नियंत्रक - महालेखापरीक्षक का कार्यालय,  
पॉकेट 9, दीन दयाल उपाध्याय मार्ग, नई दिल्ली - 110 124

संख्या- 220 स्टाफ हकदारी (नियम)/ए.आर/02-2020  
दिनांक:-06.10.2021

प्रति

भारतीय लेखा एवं लेखापरीक्षा विभाग  
के सभी कार्यालय

**विषय:-** Central Government employees retired during the period from January 2020 to June 2021 -Calculation of Gratuity and cash payment in lieu of Leave-Regarding

महोदय/ महोदया,

उपर्युक्त विषय पर वित्त मंत्रालय, व्यय विभाग, नई दिल्ली के कार्यालय ज्ञापन सं. 1(5)/E.V/2020 dated 07-09-2021 को इस ई-मेल के साथ संलग्न किया गया है। क्षेत्रीय कार्यालय कृपया इस आदेश को आवश्यक कार्रवाई हेतु इस ई-मेल के संलग्नक से डाउनलोड कर लें। इन्हें संबंधित मंत्रालय की वेबसाइट से भी डाउनलोड कर सकते हैं।

Ministry of Finance, Department of Expenditure, New Delhi O.M No. 1(5)/E.V/2020 dated 7th September 2021 on the above cited subject has been attached with this Email.

The field offices may download the orders attached with this E-Mail for further necessary action. The order can also be downloaded from the website of the concerned Ministry.

**संलग्नक: यथोपरि।**

भवदीय

हस्ता/-

(मनोज कुमार)

वरि. प्रशासनिक अधिकारी/ स्टाफ-हक. (नियम)

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 **Leave Encashment and Gratuity for Pensioners\_1\_5\_EV\_2020\_07092021.pdf**  
639 KB

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

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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.

*Annie G. Mathew*

(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