

334
Cash payment in lieu of
unutilised earned leave
on the date of retirement.

CR1980022601

GOVERNMENT OF MAHARASHTRA
Finance Department.
Circular No. LVE 2479/1474/79/SER-9.
Mantralaya, Bombay-400 032, Dated 26th February 1980.

C I R C U L A R

Instructions have been issued under Government Circular, Finance Department, No. LVE 2478/CR-1170/SER-9, dated the 20th January 1979 to the effect that Contingency Fund advance obtained for the purpose having been recouped, the expenditure on account of encashment of earned leave at the time of retirement should be debited to the respective functional major heads by the Drawing and Disbursing Officers and met from the sanctioned budget grants thereunder or by reappropriation, if necessary. In order to avoid misclassification of the expenditure, all the Administrative Departments of Mantralaya, Heads of Departments and Heads of Offices were directed to instruct the Drawing and Disbursing Officers under their administrative control to debit the expenditure on account of cash payment in lieu of the unutilised earned leave on the date of retirement to their respective functional major heads of accounts and meet the expenditure from the sanctioned budget grants thereunder. It was also directed that misclassification of any expenditure on this account already occurred should be rectified by issuing correction memoranda immediately.

2. In spite of the above instructions it has again been brought to the notice of Government that the above instructions are not being observed by many a Drawing and Disbursing Officers and that they continue to classify the expenditure on account of cash payment in lieu of unutilised earned leave on the date of retirement under the major head "265, Other administrative services - Other expenditure - Encashment of unutilised earned leave on retirement" which is controlled by the Finance Department. This causes misclassification and inconvenience in accounting. All the Drawing and Disbursing Officers are, therefore, once again instructed to meet the expenditure from

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their own grants or by way of reappropriation, if necessary and indicate the correct major head/minor head/sub-head/detailed head of account on the vouchers. It is once again brought to the notice of all concerned that misclassifications of any expenditure on this account already occurred should be rectified by issue of correction memoranda immediately.

By order and in the name of the Governor of Maharashtra,

SMT. S.V. PANDIT,
Deputy Secretary to Government.

To

- The Accountant General, Maharashtra I, Bombay,
- The Accountant General, Maharashtra II, Nagpur,
- The Pay and Accounts Officer, Bombay,
- The Resident Audit Officer, Bombay,
- The Chief Auditor, Local Fund Accounts, New Bombay,
- The Deputy Director of Commercial Audit, Bombay,
- The Secretary to Governor,
- The Secretary to Chief Minister,
- The Private Secretaries to Ministers and Ministers for State,
- All Divisional Commissioners,
- *The Prothonotary and Senior Master, High Court of Judicature, Bombay,
- *The Registrar, High Court of Judicature, Appellate Side, Bombay,
- *The Registrar, Office of the Lokayukta and Upa-Lokayukta, Bombay,
- *The Secretary, Maharashtra Public Service Commission, Bombay,
- *The Secretary, Maharashtra Legislature Secretariat, Bombay,
- The Chief Executive Officers of all Zilla Parishads,
- All Departments of the Mantralaya,
- All Heads of Departments and Heads of Offices under the various Departments of the Mantralaya,
- All Desks in Finance Department (5 copies to Librarian).

*By letter. No. AC-315/CR-1686/A-3181
Pune Dt. 30-6-80.

Copy fdd. W.S. to all Dy. D.L.R's for information and guidance.

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Copy to Desk Officer. E-7

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for Settlement Commissioner & Director of
Land Records, M. S., Poona.

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29/7/81