

IMMEDIATE

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

CR1979042501

GOVERNMENT OF MAHARASHTRA
Finance Department
Circular No. LVE-2478/CR-1170/SER-9
Mantralaya, Bombay-400032. Dated: 20 January 1979.

READ:- Government Resolution, Finance Department,
No. LVE-2478/CR-1397/SER-9, dated 25th April 1978.

C I R C U L A R

Orders have been issued under Government Resolution, Finance Department, No. LVE-2478/CR-1397/SER-9, dated 25th April, 1978 for cash payment in lieu of unutilised earned leave at the credit of a Government servant retiring on superannuation, subject to the conditions laid down therein. In para 8 of the said Government Resolution it has been laid down that the expenditure on this account should be initially debited to the advance from the Contingency Fund sanctioned under Government Memorandum, Finance Department, No. CNF-1178/11/BUD-7, dated 20th April 1978 under the Finance Department demand No. 94, Major Head "265, Other administrative services - Other expenditure - Encashment of unutilised earned leave on retirement". It was further clarified therein that a supplementary demand to recoup the advance from the Contingency Fund would be presented to the Legislature in due course. Accordingly, the Contingency Fund advance has already been recouped by way of a token supplementary demand presented to the Legislature in its July 1978 Session. The Contingency Fund advance having thus 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.

However, it is brought to the notice of Government that many a drawing and disbursing officers 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 the date of retirement"

1/151 (4900-1-79)

K.W.P.C.

285
sent

- 2 -

This is not correct. In order to avoid any mis-classification of the expenditure involved, all the Administrative Departments of Mantralaya, Heads of Departments and Heads of Offices are, therefore, 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 account and meet the expenditure from the sanctioned budget grants thereunder or by way of reappropriation, if necessary. Misclassification 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,

S.M. PISAL
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, Office of the Lokayukta and Upa-Lokayukta, Bombay,
 - *The Registrar, High Court of Judicature, Appellate Side, 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 Secretariat,
 - All Heads of Departments and Heads of Offices under the various Departments of the Secretariat,
 - All Desks in Finance Department (5 copies to Librarian).

*By Letter

No. E ST 44
Pune 15-2-1979

copy fwd was to Dy D.L.R. Pune. Bombay Aurangabad and Nagpur for info

Despatch
15/2/79

copy to D.O. A.B

oe
for SC & D of

K.W.P.C

HS
net 3

-2-