

## **Manipur Civil Services (Leave) Rules 1979 as amended.**

1. **Date of commencement** :- 1.12.1979.
  
2. **Applicable to:-**  
All Government servants to the Civil Services and posts in connection with the affairs of the State. *[ Rule 2]*
  
3. **Not- applicable to:-**
  - (a) Persons in casual or daily rated or part- time employment .
  - (b) Persons paid from Contingencies.
  - (c) Persons employed in Industrial Establishments,
  - (d) Persons employed on work charged Establishments,
  - (e) Persons employed on Contract except when the contract provided otherwise.
  - (f) Railway servants;
  - (g) Members of the All India Services i.e., IAS,IPS and IFS*[ Rule 2]*
  
4. **Authority by whom leave can be granted :-**
  - (i) Departments of the Government.
  - (ii) Head of Departments,
  - (iii) Any "Authority Competent to grant leave" to whom powers have been delegated by (i) & (ii) above, in the First Schedule to MCS (Leave) Rules, 1979.*[ Rule 3 (c)]*
  
5. **Right to Leave:-**
  - (a) Leave cannot be claimed as of right *[ Rule 7(1) ]*
  - (b) When the exigencies of public service so require, leave of any kind may be refused or revoked by the authority competent to grant it. *[ Rule 7(2) ]*
  - (c) It can not alter the kind of Leave due and applied for except at the written request of the Government Servant. *[ Rule 7(2) ]*
  
6. **Regulation of claim of leave:**  
Leave is regulated by the rules in force at the time, the leave is applied for and granted. *[ Rule 8]*

7. **Conversion /commutation into leave of a different kind at a later date:**

- (a) Leave of one kind taken earlier may be converted into leave of different kind at a later date at the request of the official and at the discretion of the authority who grant the leave. The government servant should apply for such conversion within 30 days of completion of the relevant spell of leave. This, however, can not be claimed as a matter of right by the official

*[ Rule 10(1) and Proviso thereunder ]*

- (b) Such conversion as stated at (a) above, is permissible only when applied for by the official while in service and not after quitting service.

*[ Rule 10 read with G.I. DNS. thereunder]*

8. **Combination of different kinds of leave:-**

- (i) Any kind of leave due and admissible to a government servant may be granted in combination with or in continuation of any other kind of leave.
- (ii) However, Casual leave, which is treated as duty and not any recognized form of leave, shall not be combined with any other kind of recognized leave

*[ Rule 11]*

9. **Maximum amount of continuous leave:-**

Except with the sanction of the President, no Government servant may be granted leave of any kind for a continuous period exceeding 5 (five) years.

*[ Rule 12 & F.R. 18]*

10. An official on leave should not take up any service or employment elsewhere without obtaining prior sanction of the Competent Authority.

*[ Rule - 13]*

11. **Application for leave:-**

Application for leave or for extension of leave should be made to the leave sanctioning authority in the prescribed form. (Form 1)

*[ Rule- 14]*

12. **Grant leave on Medical grounds:-**

- (A) Gazetted Government Servants:-

Period exceeding 2 (two) months on the basis of a certificate from an AMA (Authorised Medical Attendant) can be granted [ Certificate in Form-3] *[Rule19]*

(B) Non-Gazetted Government Servants:-

May produced certificate from the following:-

- (i) AMA [Form 4]
- (ii) RMP [ Registered Medical Practitioner (Allopathic)],  
if there is no AMA, available within a radius of 8 kms. of his residence.  
*[ Rule 19 (1)]*
- (iii) Where, a non-Gazetted Government servant finds it difficult to obtain Medical Certificate /Medical Fitness Certificate from CGHS/AMA, the leave sanctioning authority may consider grant of leave on the basis of the certificate from an RMP.
- (iv) In the case of hospitalization/ indoor treatment permitted in a private hospital, both Gazetted and non-Gazetted officers may produce MC/FC from the authorized Doctor in such a hospital in case his hospitalization / indoor treatment is on account of the particular kind of disease:-
  - (a) Heart, (b) Cancer etc. for the treatment of which the concerned Hospital has been recognized.

This relaxation is not admissible in case of any day-to-day/outdoor treatment or indoor treatment in respect of any other disease.

*[Rule 19(1)]*

- (v) Leave sanctioning authority may secure second Medical opinion, if considered necessary

*[ Rule 19(3)]*

13. Waiving the production of Medical Certificate:-

The authority competent to grant leave may, in its discretion, waive the production of a Medical certificate in case of an application for leave for a period not exceeding 3 (three) days at a time.

Such leave should not be treated as leave on Medical Certificate.

*[Rule 19(6)]*

- 14. For return to Duty Medical Certificate of fitness is necessary in all cases where leave is granted on medical Certificate in Form 5.

*[Rule 19 read in the Rule 24 (3) (a)]*

15. **Admissibility of Leave should be ascertained before grant of Leave.**

- (a) Before granting Leave of a Government servant, the authority competent to grant leave should obtain a report regarding its admissibility from the authority maintaining the leave account of the Government servant.

- (b) Where there will be undue delay in obtaining the admissibility report, the authority competent to grant leave may calculate the leave at credit on the basis of available information and issue Provisional sanction to leave for a period not exceeding 60 days subject to verification by the authority maintaining leave Account.

[Rule- 16]

16. **Leave Account:-**

- (i) For Gazetted Officers..... Audit Officer  
 (ii) For Non-Gazetted Officers..... Head of Office.  
 or an Officer authorized by him.

Leave Account shall be maintained in Form No. 12.

N.B. Leave Account in the prescribed form shall be maintained by the Head of Office for each Government servant whose pay and allowances are drawn and disbursed by him. The leave Account of the Head of Office shall be maintained by the next higher administrative authority.

[Rule 15 and G.I., M.F.O.M. No.F 3(2) E. IV (A)/76, dated 17.3.1976]

17. **Leave not be granted in certain circumstances:-**

- (i) Leave shall not be granted to a Government servant whom a competent authority has decided to dismiss, remove or compulsory retire from Government service. The leave at credit of a Government servant who is dismissed or removed from Service shall lapse.

[Rule 17]

- (ii) Leave, shall not be granted to a Official who is kept under suspension.

G.I. DN. (1) below Rule 17.  
and F.R.55

18. **Permanently incapacitated Government Servant not to be invalided:-**

- (i) A Government servant who has been permanently incapacitated from Government Service on account of mental or physical disability shall not be invalided or reduced in rank.
- (ii) If he is not suitable for the present post, he could be shifted to some other post with the same pay scale and service benefits.
- (iii) If not possible to adjust, he may be kept on a Supernumerary post until a post becomes available or his superannuation, whichever is earlier.
- (iv) No promotion shall be denied.

[Rule 20 (2)]

**19. Combination of Holiday(s) ,Sunday(s) with leave:-**

- (i) Sunday(s) Holiday(s) can be prefixed /suffixed with leave, other than leave on Medical ground (certificate), except in cases where for administrative reasons .permission for prefixing/ suffixing holidays to leave is specifically withheld.
- (ii) In the case of Leave on medical certificate, holiday(s), if any, immediately preceding the day the Government servant is certified unwell to attend office and holiday(s), if any, immediately succeeding the day on which he is certified fit for joining duty, shall be allowed automatically to be prefixed, suffixed respectively to leave and such day(s) shall not be counted as leave.
- (iii) If holidays are suffixed or prefixed to leave, such days are treated as "Duty".
- (iv) A "Compensatory Leave" granted in Lieu of duty performed on a Sunday or a Holiday shall be treated as a holiday in the case of prefixing or suffixing to Leave.
- (v) A restricted holiday can be Prefixed or Suffixed to Regular leave or Casual Leave.

[ Rule 22]

[G.I.DN. (2) below Rule – 22]

**20. Recall to Duty before expiry of Leave:-**

- (a) All orders recalling a Government servant to duty before the expiry of Leave shall be treated as compulsory.
- (b) A Government servant can be recalled from Leave, Wherever necessary.

[Rule 23 read with SR.142 and 143]

[Rule 23 (3)]

**21. Commencement and Termination of Leave:-**

Leave begins on the day on which the transfer charge is effected and ends on the day preceding that on which the charge is resumed.

[ Rule 21]

**22. Return from Leave:-**

- (i) A Government servant wishing to return to duty before expiry of his leave has to obtain permission for doing so.
- (ii) A Government servant on leave preparatory to retirement shall be precluded from returning to duty except with the consent of the authority competent to appoint him to the post from which he proceeded on leave preparatory to retirement.

- (iii) A Government servant who has taken leave on medical certificate is required to produce a medical certificate of fitness before he is allowed to rejoin duty. [Gazetted Officers-Certificate shall be from AMA and non- Gazetted Officers-Certificate from RMP can be accepted.]
- (iv) In the absence of Specific orders, a Government servant returning from leave is not entitled to resume as a matter of course the post which he held before going on leave.

*[Rule – 24]*

**23. Leave to Government servant who is unlikely to be fit to return to duty :-**

When a medical authority has reported that there is no reasonable prospect that the Government servant will ever be fit to return to duty, leave shall not necessarily be refused to him. Leave may be granted to him on the following conditions:-

- (a) If the medical authority is unable to say with certainty that he will never again be fit for service, leave not exceeding 12 (twelve) months in all may be granted. Such leave shall not be extended without further reference to the medical authority.
- (b) If the medical authority declares that he is permanently unfit for service, leave or an extension of leave may be granted to him after the report of the medical authority has been received. In such case the amount of leave as debited to the leave account together with any period of duty beyond the date of the report of the medical authority should not exceed 6 (six) months. He should be invalided from service on the expiry of such leave, if any granted to him.
- (c) If no such leave is granted, his relief should be arranged without delay.

*[ Rule – 20]*

**24. Overstayal of Leave without proper Sanction:-**

- (i) Overstayal of leave without proper sanction, will be debited against the Half-Pay Leave account of the Government servant to the extent Half-Pay Leave is due and the excess treated as Extra-Ordinary Leave.
- (ii) No leave salary is payable/admissible for the entire period of Overstayal.
- (iii) The period of such Overstayal will not count for increment, leave and pension.

*[ G.I. Dn. (1) below Rule 25 read with A.I. thereunder.]*

**25. Absence after expiry of Leave:-**

Wilful absence from duty after the expiry of leave renders a Government servant liable to disciplinary action.

*[ Rule 25 (2)]*

**26. Absence without Leave:-**

Absence without leave not in continuation of any authorised leave will constitute an interruption of service unless it is regularized.

[ Audit Instruction under Rule 25 (1)]

**27. Leave sanctioning authority may commute retrospectively periods of absence without leave into Extra-Ordinary Leave**

[ Rule 32 (6)]

**28. Transfer to Foreign service while on leave:-**

If a Government servant is transferred to Foreign service while on leave, he ceases, from the date of such transfer, to be on leave and to draw leave salary.

[F.R. 112]

**29. *If a Government servant while on leave preparatory to retirement is recalled to duty, the unexpired portion of the leave from the date of rejoining shall be cancelled and a lumpsum Cash payment in lieu of the Earned Leave at his credit on the date of his retirement will be paid to him.***

[ Rule 39]

**30. Leave Salary:-**

(1) During Earned Leave and Commuted leave :- Equal to pay drawn immediately before proceeding on leave. If an increment falls due during the currency of leave, the benefit of increased pay will be admissible to him only from the date he rejoins duty on expiry of Leave though the actual date of next increment remains uneffected.

*vide Rule 40 (1) and (4) read with G.I. D(3) below Rule 39.*

**(2) During Half-Pay Leave or Leave Not Due:-**

Equal to half the amount of leave salary on Earned Leave.

[ Rule 40 (3)]

**(3) Extra-Ordinary Leave :-**

No leave salary is admissible during the period of Extra-ordinary leave otherwise called "Leave without Pay". However, only, House Rent Allowance and Compensatory (city) Allowance will be admissible at the rate at which they were drawn before proceeding on Extra-ordinary Leave.

[Rule 40 (5)]

(4) **" Pay" means 'pay'** as defined in F.R. 9(21) and includes D.P. Deputation Allowance, NPA, and Stagnation Increment.

- (5) **Risk allowance:-** Admissible only as an allowance like CCA/HRA and not as part of leave salary.

[ Rule 40, GID (2)]

- (6) **Leave preparatory to retirement** :- During leave preparatory to retirement , the government servant will draw leave salary as admissible for Earned Leave or Half –Pay Leave, as the case may be.

[Rule 41]

- (7) (a) In the case of death of a Government servant while on any kind of leave and in whose case an increment has fallen due during the leave period, a lumpsum “Exgratia” payment is admissible and will be paid to his family under the sanction of the Head of the Department.

(b) The exgratia payment will be equivalent to the difference between the leave salary admissible under normal rules and the leave salary which would have been admissible if the benefit of increment falling due during the currency of leave period up till date of death was allowed from its due date.

[G.I. DN.(3) below Rule 39]

### 31. **Leave salary Advance:-**

- (a) **Eligibility:-** All officials including those on Foreign service, if the leave taken is for not less than 30 days, are eligible to draw this advance.
- (b) **Limit** :- Advance not exceeding the leave salary including allowances, for the first 30 days of leave [Net amount of leave salary ] after deduction on account of Income Tax, Provident Fund subscription, recovery of advance of GPF, House rent, and repayment of other advances. etc.
- (c) The advance may be sanctioned by the Head of the Office or by any other Subordinate Officer specially delegated with such power.
- (d) Officers who are Heads of Office may sanction the advance to themselves.
- (e) No Surety Bond is required for sanction of this advance to Temporary Employees.
- (f) **Recovery of the Advance** :-
- (i) The advance should be recovered in full from the leave salary bill,
  - (ii) Balance, if any, will be recovered from the next month’s pay or Leave Salary.
  - (iii) If the period of leave falls in two months, the advance will be adjusted in 2 (two) installments, viz, a part of the advance will be adjusted in the first month to the extent of leave salary drawn and the balance in the next bill.

[Rule 42 read with G.I. DN (1) thereunder]



## “Kinds of Leave” admissible

### 1. **Earned leave” in respect of the employees of the State Government of Manipur other than Vacation Department -- Rule 26**

#### A. Credit:-

- (a) Upto 30.6.1981:- Earned “Earned Leave” at a specific rate of  $\frac{1}{11}$ <sup>th</sup> period spent on duty.
- (b) With effect from 1.7.1981:- The provisions of CCS (Leave) Rules, 1972 as amended from time to time, have been adopted by the State Government of Manipur, vide Government of Manipur, Secretariat Finance (PIC) Notification No. 1/79/79-(PIC) Dated 20.5.81 as the Manipur Civil Services (Leave) Rule, 1979.
- (c) Advance credit system:- With effect from, 1.7.1981, the Earned Leave Account of a Government servant shall be afforded in advance, in 2 (two) instalments of 15 days each on the 1<sup>st</sup> day of January and July of every calendar year.
- vide Rule 26 (1) (a)(i) of MCS (Leave) Rules, 1979 as amended.*
- (d) The credit to be afforded will be reduced by 1/10<sup>th</sup> of Extra-ordinary Leave availed and period of Dies-non during the previous half-year, subject to a maximum of 15 days and to the extent of such credit only.
- [Rule 27(3) and G.I. DN. (2) thereunder]*
- (e) The credit for the half-year in which a Government servant is appointed will be afforded at the rate of  $2\frac{1}{2}$  days for each completed calendar month of service which he is likely to render in the calendar half-year in which he is appointed
- [ Rule 27 (1)]*
- (f) The credit for the half-year in which a Government servant is due to retire or resigns from the service, his Earned Leave Account will be afforded at the rate of  $2\frac{1}{2}$  days for each completed Calendar month in that half-year upto to the date of retirement/resignation.
- [ Rule 27 (2) (a)]*

- (g) The credit for the half-year in which a Government servant is removed/ dismissed from service or dies while in service, his Earned Leave account will be afforded at the rate of  $2\frac{1}{2}$  days for each completed Calendar month upto the end of the Calendar month preceding the Calendar month in which he is removed/dissmised/dies while in Service.

[ Rule 27 (2) (b)]

- (h) In case a Government servant retires/resigns/ is removed/is dismissed /dies in the middle of a Calendar year, the Earned Leave credited should be reduced at the rate of  $\frac{1}{10}$ <sup>th</sup> of any Extra-ordinary Leave taken in that half-year and Dies-non, and the leave account regularized.

[ Rule 27 read with G.I. Dn. (1) thereunder]

If a Government servant is on leave on the last day of any particular half of a Calendar year, he shall be entitled to Earned Leave credited on the 1<sup>st</sup> of the succeeding half-year, provided the Authority Competent to grant leave has reason to believe that the Government servant will return to duty on its expiry.

- (i) While affording credit, fraction of a day should be rounded off to the nearest day, e.g.  $10\frac{1}{2}$  days to be rounded as 11 days

[Rule 27 (4)]

**B. Maximum Accumulation of Earned Leave at credit:-**

- |    |     |                          |    |          |
|----|-----|--------------------------|----|----------|
| 1. | (a) | Upto 30.7.90             | -- | 180 days |
|    | (b) | With effect from 31.7.90 | -- | 240 days |
|    | (c) | With effect from 1.1.99  | -- | 300 days |

[ vide Govt. of Manipur, F.D., (PIC).  
O.M. No. 12/5/99-PIC, dated 2.6.99]

**N.B. (1) Maximum Accumulation of Earned Leave at credit upto 300 days is with effect from 1.9.2008 in addition to the leave encashed at the time of LTC.vide G.I. D (4) below Rule 26 including the number of days for which encashment has been allowed along with LTC.**

[ vide Rule 26(1) read with notification dated 18.4.2002]

- (2) While limiting the maximum of 300 days, where the balance at credit is 286-300 days, further advance credit of 15 days on 1<sup>st</sup> January and 1<sup>st</sup> July will be kept separately and set-off against, the Earned Leave availed of during that half-year

ending 30<sup>th</sup> June and 31<sup>st</sup> December. However, if the leave availed is less than 15 days, the remainder will be credited to the leave account subject to the ceiling of 300 days at the Close of that half-year.

[ Rule 26, G.I.D. (2)]

C. **Unavailed Joining Time :-**

- (1) Unavailed joining time subject to a maximum of 15 days is to be credited to leave account. The maximum balance at the credit plus the unavailed portion of joining time to be credited should not exceed 300 days.

[ vide Rule 26(1)(a)(ii) and proviso thereunder]

- (2) One day joining time admissible for transfer within the same station, if not availed, cannot be credited to the Earned Leave Account.

[ Rule 26 (1) (a)(ii)]

D. **Maximum Period of Earned Leave that may be availed at a time/in one spell:-**

- |      |                             |    |           |
|------|-----------------------------|----|-----------|
| (i)  | Upto 23.10.1991             | -- | 120 days  |
| (ii) | With effect from 24.10.1991 | -- | 180 days. |

[vide Government of Manipur, Finance Department  
(PIC) O.M. No. 4/1/88-PIC dated 24.10.1991]

(III) **Exception:**

- (a) Earned Leave exceeding 180 days but not exceeding 300 days at a time may be granted to Group 'A' and 'B' officers, if at least the quantum of (Class I and Class II service) leave in excess of 180 days is spent outside India, Bangladesh, Bhutan, Burma, Sri Lanka, Nepal and Pakistan.

[Rule 26 (3)]

- (b) Earned Leave may be taken at a time upto 300 days as Leave Preparatory to Retirement (LPR). However, shall not include Extraordinary Leave. vide Note below Rule 38

[ Rule 38 (1) and G.I.D.]

E. **Leave Travel Concession with effect from 2.6.99:-**

The State Government has decided that all employees may be permitted to encash 10 (ten) days Earned Leave at the time of availing of Leave Travel Concession (LTC) with effect from 2.6.99 subject to the conditions that:-

- (a) the total leave so encashed during the entire career does not exceed 60 days in aggregate;
- (b) earned leave of atleast an equivalent duration is also availed of simultaneously by the employees;
- (c) a balance of at least 30 days of earned leave is still available to the credit of the employee after taking into account the period of encashment as will as leave.
- (d) the period of leave encashed shall be deducted from the quantum of leave that can be normally encashed by him at the time of Superannuation;  
“and”
- (e) the total encashment of Earned Leave allowed to a Government servant alongwith LTC while in service and as per the provisions of the Manipur Services (Leave) Rules, 1979 should not exceed the maximum limit/ceiling of 300 days or 150 (Resignation) days as the case may be.

*[vide Govt. of Manipur F.D., (PIC) O.M. No.12/5/99-PIC Dated 2.6.99]*

(f) **Earned Leave encashed along with LTC not to be deducted:**

Government Officer are allowed to encash 10 (ten) days' Earned Leave at the time of availing of LTC to the extent of 60 (six) days during the entire career. The leave so encashed at the time of LTC will not be deducted from the maximum amount of Earned Leave encashable at the time of retirement.

*vide G.I. DN. (4) below Rule 26.  
This has effective from 1.9.2008 vide G.I. Dept of Personnel & Trg., O.M. No. 31011/4/2008. Estt. (A) Dt. 23.9.2008.*

**Illustration No. – 1**

Earned Leave Account for the period position upto 30.6.81:-

\* Earned at a rate of 1/11<sup>th</sup> period spent on duty.

- (1) Mr. “X” joined service on 10.4.79.
- (2) Availed Earned Leave for 20 days with effect from 7.5.80.
- (3) Report Earned Leave balance at credit as on 30.6.81

**Answer 1****“ Earned Leave Account”**

<b>Period</b>	<b>No. of Days Duty period</b>	<b>Earned (Days)</b>	<b>Availed (Days)</b>	<b>Balance (Days)</b>
10-4-79 to 6-5-80	393	$35\frac{8}{11}$	X	$35\frac{8}{11}$
7-5-80 to 26-5-80	X	X	20	$15\frac{8}{11}$
27-5-80 to 30-6-81	400	$36\frac{4}{11}$	X	$52\frac{1}{11}$

Or  
rounded off to 52 days

Therefore, Earned Leave, balance at credit as on 30.6.81 is 52 days

**N.B.** This Illustration is a reference to clause (A) (a) above.

With effect from 1.7.81 Advance credit system has been introduced and as such at the uniform rate of 15 days each on 1<sup>st</sup> of January and 1<sup>st</sup> of July every year will be afforded to the Earned Leave Account of a Government Servant vide Govt. of Manipur, Secretariat Finance Department (PIC) Notification No.1/7/79-(PIC) of 20.5.81 under the provisions of MCS(Leave) Rules, 1979 as amended.

**Illustration No. 2.****Earned Leave calculation for the period from 1.7.90 to 31.12.90:**

- (1) A reference to clause (B)(a) & (b) above.
  - (a) Maximum accumulation position upto 30.7.90 is 180 days
  - (b) With effect from 31.7.90 enhanced to 240 days.
- (2) With effect from 31.7.90, the maximum ceiling of Earned Leave accumulation has been enhanced from 180 days to 240 days. vide Government of Manipur, Finance Department (PIC), Notification No.4/1/88-PIC, Dt. 31.7.90.
- (3) Presuming that the balance at credit in the Earned Leave account in respect of a Government servant as on 30.6.90 is 177 days. That , his Earned Leave Account from 1.7.90 to 31.12.90 has been worked out as under:

**“Earned Leave Account”****Answer 2.**

<b>Period</b>	<b>Earned (Days)</b>	<b>Availed (Days)</b>	<b>Balance Days</b>
On 30.6.90 = B.F	X	X	177
(i) Proportionate credit from 1-7-90 to 30-7-90 = 30 days being taken as 1 (one) month at the rate of $2\frac{1}{2}$ days  for each month = $2\frac{1}{2} \times 1 = 2\frac{1}{2}$ or rounded off to 3 days. $\longrightarrow$	3	X	180
(ii) Further, proportionate credit from 31.7.90 to 31.12.90 = 5 Calendar months & 1 (one) day = 5 Calendar months at the rate of $2\frac{1}{2}$ days for each Calendar month  = $5 \times 2\frac{1}{2} = \frac{5 \times 5}{2} = \frac{25}{2}$  = $12\frac{1}{2}$ or 13 days rounded off $\longrightarrow$	13	X	193

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Position on 31-12-90 is 193 days

Therefore, the Government servant will earned 16 days of Earned Leave during this particular half-year i.e. 1.7.90 to 31.12.90, instead of 15 days.

This has a reference to Govt. of Manipur F.D. (PIC) O.M. No.4/1/88-(PIC) Dated. 11.9. 90.

**2. Leave in Vacation Department: - [Rule 28]**

(A) 1. The leave entitlements of employees of Vacation Departments (i.e. departments where regular vacations are allowed during which those serving in them are permitted to be absent from duty) are the same as those serving in non-vacation Departments except in respect of “Earned Leave”.

2. No Earned Leave will be admissible to a Government servant of a Vacation Department in any year in which he avails of the full vacation.

*[ Rule 28 (2) ]*

3. (a) **Upto 31.8.81**:- Half-pay Leave Account of a Government servant in the Vacation Department is to be afforded at the rate of 20 days for each completed year of service.
- (b) For incomplete portion of a year upto 31.8.81, Proportionate credit of  $\frac{20}{12}$  for each month is to be credited in the Half-Pay Leave account of a Government servant in the vacation department. For this, upto 16 days being taken as one month.
4. With effect from 1.9.81 No Half-Pay Leave is admissible.

**(B):- Earned Leave in Vacation Department**

- (1) With effect from 1.9.1981; Teachers, Principals, Headmasters, Librarians, Laboratory Assistants, Watermen working in Schools, Colleges will be entitled to 10 (ten) days Earned Leave every year.
- (2) This will be credited in 2 (two) installments of 5 (five) days each on 1<sup>st</sup> January and 1<sup>st</sup> July in advance.
- (3) The credit to be afforded will be reduced by 1/30<sup>th</sup> of any period of Extra-Ordinary Leave availed and or 'Dies-non" during the previous half-year subject to a maximum of 5 (five) days.
- (4) In the case of a Government servant entering or leaving service during the middle of a half-year, credit will be made at the rate of 5/6<sup>th</sup> days for each completed month of Service in that half-year.  
[ Rule 28 (1) and Note (3)]
- (5) This credit is in lieu of Half-Pay Leave, hence, from 1.9.81 in case of Teachers, Principals, Headmasters, and from 28.7.84 in case of Librarians, Laboratory Assistants and watermen, no Half-Pay Leave is allowed.  
[Rule 28]
- (6) If, in any year, he does not avail himself of any vacation or is prevented from enjoying more than 15 days of vacation, Earned Leave will be admissible to him for that year as to an employee of a non-vacation Department. i.e. 15 days each on 1<sup>st</sup> January & 1<sup>st</sup> July  
[Proviso to Rule 28(3)(b)]
- (7) If, in any year, he avails of only a portion of the vacation, he will be entitled to Earned Leave in such proportion of 30 days or 45 days as the number of days of vacation not taken bears to the full vacation. This proportionate "Earned Leave" is not admissible to Temporary employees for the first year of their service  
[ Rule 28(3)(a)]

(8) The provisions as indicated at in paras 6 and 7 above, will be in addition to “Earned Leave” advance credit as admissible under paras no. 2 and 4 above.

(9) “Year” means 12 (twelve) months of actual duty and not Calendar year.

(10) The non-availing of vacation should be due to a General or a Special order of a higher authority asking him to forgo the vacation or portion of a vacation.

*[Rule 28 (3)(b)] [ Not(1) thereunder]*

(11) Vacation can be combined with any kind of Leave but the duration of Vacation and Earned Leave combined should not exceed 180 days or 300 days as the case may be at a time.

*[Rule 28 (4)]*

(12) (a) Vacation can be combined with Casual Leave.  
(b) Vacation is deemed as Duty.

*[ Rule 28, G.I.D(3)]*

(13) The facility of crediting unavailed portion of joining time under Rule 26(a)(ii) is also admissible to persons serving in Vacation Departments.

*[ Note below Rule 28 (5)]  
read with note thereunder.*

(14) Benefit of Leave to Teachers in Vacation Department:-

Persons serving in Vacation Departments (including Teachers) have been extended the benefit of leave under the provisions of Rule 28 of Leave Rules, for the duration in which such staff have been utilized for school works /activities during vacations.

*[ O.M. dated 11.2.2004]*

### **Illustration No.1**

This has a reference to para (7) above.

### **“Reproduced”**

In respect of any year in which only a part of vacation is enjoyed, the Earned Leave admissible would be such proportion of 30 days or 45 days as the number of days of vacation not enjoyed bears to the full vacation.

*[Vide Rule 28(3)(a)]*



Total vacation during the year is 50 days. [Presumption]

<b>Enjoyed</b>	<b>Duty</b>	<b>Earned leave to be credited</b>	
(i) 20	30	$(30/50)*30$	18 days
(ii) 30	20	$(20/50)*30$	12 days
(iii) 40	10	$(10/50)*30$	6 days
(iv) 15	35 and above		30 days

[Vide Rule 28(3)(a)] respectively.

Here, Year means 12 (twelve) months of actual duty period and Not as Calendar year in which duty is performed.

### **Illustration No. 2**

This is also a reference to para (II) above.

### **“Reproduced”**

If vacation is combined with Earned leave, the whole spell will be reckoned as Earned leave for the purpose of applying the limit upto which Earned Leave can be taken at a time.

### **Example :-**

:	(i)	Vacation from 1.5.2008 to 30.6.2008	=	61 days
	(ii)	Earned leave from 1.7.2008 to 27.10. 2008	=	<u>119 days.</u>
		Total	=	180 days

N.B. For example, in continuation with vacation from 1.5.2008 to 30.6.2008[61 days], Earned leave upto a maximum of 119 days can be granted to a Government servant in continuation from 1.7.2008 to 27.10.2008

Then, the total period will amount to 180 days.

[Vide Rule 28(4) read with Proviso thereunder]

Therefore, Vacation may be taken in combination with or in continuation of Earned leave or Half –pay leave, etc; but the total duration of Vacation and Earned Leave taken in conjunction should not exceed the limits prescribed in Rule 26.

### 3. **“Half-Pay leave” [Rule 29]**

In respect of the Employees of the State Government of Manipur.

1. Half-Pay Leave is a regular leave, earned by a Government Servant at a Specific rate for each “Completed year of Service”.
2. During the period of Half-Pay leave, Leave Salary equal to half the amount admissible while on Earned leave is payable.
3. Upto 30.7.1990 : All Government Servants are entitled to 20 days of Half-Pay leave for every Completed year of Service. *[Rule 40]*
4. Service includes periods of duty and leave including Extraordinary leave with or without Medical Certificate, but does not include periods of Suspension, treated as Dies-non, Overstayal of Leave or Joining time unless otherwise regularised and period during Foreign Service where no leave Salary Contribution is paid.
5. The half-pay leave earned by a Government Servant can be availed during the course of leave during which the date of anniversary of Service falls. Hence, it is possible that the Government servant, who is on extraordinary leave upto the anniversary date, will be entitled to 20 days of half-pay leave from that date.
6. With effect from 31.7.90. Half pay leave is credited in advance at the rate of 10 days each on the 1<sup>st</sup> of January and 1<sup>st</sup> of July every year vide Govt. of Manipur, F.D (PIC), Notification No. 4/1/88-PIC, dt. 31.7.90.
7. The credit will be at the rate of 5/3 days for each Completed Calendar month of service which they are likely to render during that particular half – year in the following cases. :-
  - (i) Government Servants appointed during the half year;
  - (ii) Government Servants retiring/resigning during the half year.
8. In the case of Government servant who is removed/dismissed or dies while in service, the credit will be at the rate of 5/3 days per completed calendar month upto the end of the calendar month preceding the calendar month in which he is removed/dismissed/dies in service. *[Rule 29(2)(c)]*
9. The half pay leave to be credited every half-year will be reduced at the rate of 1/18<sup>th</sup> of the period of Dies-non or Suspension treated as Dies-non or of any period of unauthorized absence, during the preceding half-year, subject to a maximum of 10 (ten) days. *[Vide Rule 29(2)(d)]*

10. **For incomplete portion of 1990 upto 30.7.90 :-**

Credit will be given at 5/3 days per month.

In reckoning the month, any broken period of 16 days and above will be rounded off to as one month, while period of 15 days and less will be ignored.

*Vide G.I.Dns (I) below Rule 29.*

11. **Exception :-** Government servants who are entitled to Departmental Leave will be entitled to 20 days half-pay on completion of 12 months of actual duty  
*[Vide 29(3)]*

12. Half pay leave may be granted either on Medical certificate or without Medical Certificate or on private affairs.  
*[Rule 29(4)]*

13. Overstayal of leave shall be debited against the half pay leave at credit, the excess period shall be treated as extra-ordinary leave. No leave salary is payable during such period.  
*[Rule 25]*

14. Half pay leave can be converted to full pay by taking it as Commuted leave, if the leave applied for was on Medical Certificate.

15. Fraction of a day shall be rounded off to nearest day. *[Rule 29(5)]*

16. The grant of half pay leave to a temporary official is subject to the sanctioning authority satisfying himself that the official will return to duty after its expiry. This condition is not applicable where such official is declared completely and permanently incapacitated for further service.

*[Proviso to Rule 29]*

17. **Maximum accumulation :** ..... No Limit.

18. **Maximum amount of Half Pay Leave that can be availed :-**

No limit subject to the overall limit of 5 years continuous leave. *[Rule 12]*

19. Pay Equal to half the amount of leave Salary on Earned leave is admissible -

*[ Rule 40(3)]*

20. The Half pay leave at credit will lapse while a Government servant is Compulsory retired from service as a measure of penalty.  
*[Rule 30]*

#### 4. **“Commutated Leave”**

1. “Commutated Leave” is a kind of leave which may be granted to a Government servant, whether permanent or Temporary on Medical Certificate. *[Vide Rule 30(1)]*
2. Twice the amount of “Commutated Leave” granted will be debited against Half pay Leave due to the Government servant - *[Vide Rule 30 (1)(d)]*
3. The “Leave Salary” for the period of “Commutated Leave” will be equal to Leave Salary admissible for “Earned leave” [Equal to the pay drawn before proceeding on leave.] *[Vide Rule 40]*
4. Commuted leave can be granted without “Medical Certificate” subject to the following conditions :-
  - (a) Upto a maximum of 90 days during the entire service where such leave is utilised for an approved course of study certified to be in the public interest by the leave sanctioning authority. *[Vide Rule 30(1-A)]*
  - (b) Commuted leave in continuation of Maternity leave may be granted upto 60 days without Medical Certificate. *[Vide Rule 43(4)]*
  - (c) It is also granted upto a maximum of 60 days to a Female Government servant with less than two living children if she adopts a child less than one year old. *[Vide Rule 43-B]*
  - (d) Commuted leave may be granted at the request of the Government servant even when “Earned leave “ is due to him (is available).  
*[Vide Note below Rule 30]*
5. Commuted leave can be granted only when the leave sanctioning authority is satisfied that there is a reasonable prospect of the Government servant returning to “Duty” on expiry of leave. So, it cannot be granted as leave preparatory to retirement. *[Vide Rule 30 (1) (a)]*
6. Where a Government servant granted Commuted leave quits service voluntarily without returning to duty, the “Commutated leave” shall be treated as “Half pay leave” and the excess “leave salary” recovered. If the retirement is by reason of ill-health incapacitating him for further service or in the event of death, such recovery should not be made, (may be waived) Vide Rule 30(2) read with Proviso thereunder of MCS (leave) Rules, 1979 as amended.

**5. Leave Not Due***[Rule 31]*

1. "Leave Not Due" is a kind of leave which may be granted to a permanent Government servant with no half pay leave at credit.  
*[Rule 31]*
2. Temporary Government servant with a minimum of one year's service suffering from :  
Tuberculosis (TB), Leprosy, Cancer or Mental illness subject to the fulfilment of certain conditions may also be granted "Leave Not Due", if the post from which the officials proceeds on leave is likely to last till his return.  
*[Vide Rule 31 (I-A)]*
3. It is debited in "Half Pay" leave account of the Government servant which will be wiped out by his future earnings of half pay leave.  
That, the amount of leave should be limited to the half pay leave, likely to earn subsequently.  
*[Vide Rule 31(I) (b)]*
4. "Leave Not Due". It is limited to a maximum of 360 days during the entire service.  
*[Rule 31(I)]*
5. It is not granted in the case of "Leave preparatory to retirement"  
*[Rule 31(I)]*
6. It is granted only on Medical Certificate [Exception – Item 7 below] if the leave sanctioning authority is satisfied that there is a reasonable prospect of the Government servant returning to duty on its expiry.  
*[Rule 31(I)]*
7. It may be granted without Medical Certificate :-
  - (a) in continuation of Maternity leave (including commuted leave upto 60 days and leave not due without Medical Certificate upto 1(one) year.)  
*[Vide Rule 43-(4)]*
  - (b) to a female Government servant with less than two living children on adoption of a child less than a year old.  
*[Vide Rule 43-B]*
8. When a Government servant granted "Leave Not Due" resigns from service or is permitted to retire voluntarily without returning to duty, the "Leave Not Due" should be cancelled.

The resignation or retirement will take effect from the date on which such leave had commenced and the leave salary should be recovered.

*[Rule 31(2)(a)]*

9. Where a Government servant, who having availed himself of "Leave Not Due" returns to duty but resigns or retires from service before he has earned such leave, he shall be liable to refund the leave salary to the extent the leave has not been earned subsequently.

*[Rule 31(2)(b)]*

10. If the retirement is due to ill health, incapacitating the Government servant for further service or in the event of death or is retired prematurely under FR 56(j) or FR 56(L) or Rule 48(l)(b), of MCS (Pension) Rules, 1977, the "Leave salary" will not be recovered.

*[Proviso to Rule 31(2)]*

11. It can also be granted to an officer whose leave Account shows a Debit(-) balance in consequence of the grant of "Leave Not Due" on previous occasion..

*[Vide A.G's Decision under Rule 31]*

12. "Leave Salary" ; Leave salary equal to leave salary on "Half Pay Leave" salary is payable during such leave.

*[Rule 40(3)]*

## **6. "Extra- Ordinary Leave" [Rule 32]**

1. Extra-Ordinary leave is a kind of leave admissible under MCS(Leave)Rules.
2. (a) A Government servant on "Extraordinary leave" no leave salary is admissible " Leave without Pay" *[Rule 40(5)]*
  - (b) Only House Rent Allowance and Compensatory Allowance will be admissible at the rate at which they were drawn before proceeding on Extraordinary leave. *[Rule 40,GID(2)]*
  - (c) It is also granted to regularise unauthorised absence from duty without leave *[Rule 32 (b)]*
3. Extraordinary leave is granted to a Government servant (other than a Military Officer) in special circumstances :-
  - (a) when no other leave is admissible
  - (b) when other leave is admissible, but the Government servant applies in writing for the grant of extraordinary leave. *[Rule 32(l)]*
4. Extraordinary leave cannot be availed concurrently during the notice period, when going on "Voluntary Retirement".  
*[Rule 32, read with GIO(2) and Rule 48-A of MCS (pension) Rule]*

5. **“Limit”**

(A) No leave of any kind can be granted to a Government servant for a continuous period exceeding 5(five) years. Subject to this limitation, any amount of Extraordinary leave may be sanctioned to a permanent Government servant.

[Rule 12]

(B) For temporary Government servant shall not be granted Extraordinary leave on any one occasion in excess of the following limits :-

(i) All officials :- Upto 3 months with or without Medical Certificate ;  
[Rule 32(2)(a)]

(ii) Officials with a minimum of one year continuous service (a) Upto 6 months with Medical Certificate for common ailments;  
[Rule 32(2)(b)]

(b) Upto 18 months with Medical Certificate for;  
Cancer, Mental illness, Pulmonary Tuberculosis or Pleurisy of Tubercular origin, Tuberculosis of any part of the body and leprosy.  
[Rule 32(2)(d)]

(iii) Officials with 3 (three) years or more years' continuous service. Upto 24 months , where the leave is required for the prosecuting studies certified to be in public interest.  
[Rule 32(2)(e)]

(iv) Government servants belonging to the Scheduled Castes or the Scheduled Tribes Heads of Departments may grant leave exceeding 3 (three) months for attending the Pre-examination training Course at the Centers notified by the Government from time to time.  
[Rule 32(4)]

6. 2(two) Spells of extraordinary leave, intervened by any other kind of leave, should be treated as one continuous Spell for the purpose of applying the maximum limit.

[Rule 32(5)]

7.  $\frac{1}{10}$ th /  $\frac{1}{30}$ th of the number of days of Extraordinary leave availed by a Government servant during a particular half year is reduced from the Advance credit to be afforded to the succeeding half year on the Earned leave Account of a Government servant.

[Rule 26,27 & 28]

**7. “Leave to Probationers”**

[Rule 33]

1. Probationer means a Government servant employed on probation in or against a Substantive Vacancy in the Cadre of a department.
2. Is governed by the rules which would be applicable to him, if he held his post Substantively otherwise than on probation, hence, he will be treated as a permanent Government servant in regard to the rate of earning, grant of leave and other conditions.
3. If, for any reason, it is proposed to terminate the Services of a probationer, he may be granted any kind of leave due and admissible subject to the condition that the leave so granted should not extend :-
  - (a) beyond the date on which the probationary period as already sanctioned or extended expires, or
  - (b) beyond any earlier date on which his services are terminated by the orders of an authority competent to appoint him.
4. Service as probationer counts for pension followed by confirmation.

[Vide Rule 33(l) &(2)]

**8. “Leave to Apprentices”**

[Rule 33(3)]

1. “Apprentice” is a person merely recruited for training with a view to future employment in Government service and does not hold any post substantively.
 

\* In case of SAS apprentice who is treated as a Temporary Government servant for the purpose of leave.
2. An apprentice is entitled to :-
  - (a) leave on Medical Certificate, on leave Salary equivalent to half pay for a period not exceeding 1(one) month in any year of apprenticeship; and
  - (b) extraordinary leave (without pay leave)

Vide Rule 33(3)]

3. A person re-employed after retirement will be treated as if he had entered Government service for the first time on the date of his re-employment.

[Rule 34]



**9. “Leave Preparatory to Retirement”**

*[Rule 38]*

1. An authority-competent to grant leave, may grant leave to a Government servant due for retirement as “Leave Preparatory to Retirement;-
2. Earned leave to the extent due limited to 300 days together with Half pay leave due; subject to the condition that such leave extends upto and includes the date of retirement;

*[Rule 38]*

**10. “Maternity leave”**

*[Rule 43]*

1. Maternity leave is granted to a Female (married/unmarried) Government servant on the following conditions :-

- |  |   |
|--|---|
| (a) Pregnancy :-                                   | (i) Upto 135 days, only to employees with less than 2 (two) surviving children - [Rule 43(I)]                       |
|  | (ii) Enhanced to 180 days w.e.f. 1.9.2008 vide G.I.Dn (5) below Rule 43   |
| (b) Miscarriage/abortion (induced or otherwise) :- | (i) Total of 45 days in the entire service excluding any such leave taken prior to 16.6.94                          |
|  | (ii) Admissible irrespective of number of surviving children - [Rule 43(3)]   |
|  | (iii) Certificate from a RMP for NGOS and from AMA for GOS should be supported to clause (II) above. – [Rule 43(3)] |

2. Unmarried female Government servant is also eligible for grant of maternity leave.

*[GIO(I) below Rule 43]*

3. Maternity leave is also admissible in the case of abortion, but it is not admissible in the case of threatened abortion.

*[Rule 43(3) and GID(4)]*

4. “Limit” :- (a) Any kind of leave due and admissible (including Commuted leave up to 60 days and leave not due) may be taken upto a maximum of 1 (one) year in continuation of maternity leave without production of Medical Certificate

*[Rule*

*43(4)]*

- (b) \* The maximum of 1 (one) year shall be increased to 2 (two) years with effect from 1.9.2008

*Vide G.I.Dn (5)&(6) below Rule 43*

5. **“Leave Salary”** :

During maternity leave, she shall be paid leave salary equal to the pay drawn immediately before proceeding on leave (on full pay)

[Rule 43(2)]

6. This leave is not debited to the leave account.

[Rule 43(5)]

7. It may be combined with leave of any other kind.

[Rule 43(4)]

8. This leave counts as Service for increment and for pension

[FR 26(b) & Rule 21 of MCS (Pension)Rules]

11. **“Paternity leave”**

1. Paternity leave is granted to a male Government servant, having less than 2 (two) surviving children.

2. Paternity leave can be combined with any other kind of leave except “Casual leave”.

3. Duration:- (a) For a period of 15 days during wife’s confinement.  
(b) To be applied upto 15 days before or upto 6 months from date of delivery.

4. Leave Salary :- Equal to last pay drawn.

5. Not to be debited to the leave account.

6. Not to be refused normally.

[Rule 43-A]

12. **Leave to Female Government Servant on adoption of child.**

[Rule 43-B]

1. Granted to a female government servant with the following conditions.

(a) With fewer than two surviving children.

(b) On valid adoption of a child below the age of one year

(c) For a period of 135 days immediately after the date of valid adoption.

2. Leave salary equal to the pay drawn immediately before proceeding on leave is payable.

3. It can be combined with leave of any other kind.

4. Leave is not debited against the leave account.

[Rule 43-B]

**13. “Special Disability leave”***[Rule 44 and 45]*

1. It is granted to a Government servant who is disabled by injury intentionally inflicted or intionally/accidentally caused in consequence of the due performance of his official duties or in consequence of his official position.
2. When disabled by illness incurred in the performance of any particular duty, which has the effect of increasing his liability to illness or injury beyond the ordinary risk attaching to the Civil post which he holds. *[Rule 44 & 45]*
3. The period of leave will be as certified by an AMA subject to a maximum of 24 months.
4. It may be granted more than one if the disability is aggravated or recurs in similar circumstances at a later date, but the maximum leave in consequence of any one disability should not exceed 24 months.
5. It may be combined with any other kind of leave.
6. It will count as Service for pension and increment .
7. This leave is not debited to the leave account.

**8. “Leave Salary”**

- (a) Upto for the first 120 days will be the pay last drawn, and
- (b) For the remaining period, equal to leave salary during half-pay leave

N.B.:- In such cases, beyond the first 120 days, the official may take half pay leave (at his credit) for another 120 days along with the Special Disability leave simultaneously and get leave salary equal to that on Earned Leave.

However, the half pay leave so taken will be debited to his leave account.

9. Appointing authorities are Competent to sanction Special Disability leave.

*[Rules 44 & 45]***14. “Hospital Leave”**

1. Hospital leave is granted to :
  - (a) Group “C” Government servants whose duties involve the handling of dangerous machinery, explosive materials, poisonous drugs and the like on performance of hazardous tasks; and
  - (b) to Group “D” Government servants;

While under medical treatment in a hospital or otherwise, for illness or injury directly due to risks incurred in the course of their official duties.

[Rule 46]

2. "Limit" :- May be combined with the other kind of leave due and admissible, provided the total period of leave does not exceed 28 months.
3. "Leave salary" :- (a) For the 120 days will be the pay last drawn and  
(b) For the remaining period, it will be equal to leave salary during half pay leave.
4. Hospital leave is not debited to the leave account .
5. The facility of getting full pay after the first 120 days also taking half pay leave simultaneously as in the case of "Special Disability Leave" is not applicable to Hospital leave.

[Rule 46]

6. This "Hospital Leave" is also admissible to Industrial and Work-Charged Staff.

[Rule 46 read with GID thereunder]

#### 15. "Seamen's Sick Leave"

[Rule 47]

1. It is granted to a Government servant serving as an officer, warrant officer or petty officer on a Government Vessel while undergoing medical treatment for sickness or injury either on his Vessel or in Hospital.
2. "Limit" for a maximum period not exceeding 3 months may allowed.
3. "Leave Salary" Leave on full pay is admissible.

[Rule 47]

#### 16. "Departmental Leave"

[Rule 49]

1. Eligibility:- It is granted to a Government servant serving in the Survey of India Department during the recess by the Head of the Party or Office to which the Government servant belongs and by the Director at times other than recess provided that the leave is granted in the interest of the Government.

2. It is not granted at the Government servant's own request.
3. It is also admissible to seasonal Staff in P & T Department.
4. Such leave is usually admissible to Group "C" and "D" servants attached to Survey parties with Field staff.
5. "Leave salary"
  - (a) The leave salary admissible during such leave will be 25% of the leave salary admissible during "Earned leave" under Rule 40(l).

- (b) Only, DP and DA are admissible on such leave salary.
  - (c) During such leave, shall be paid leave salary at the end of each month for the first 6 months, and thereafter it shall be paid when he returns to duty.
6. “Limit:- Upto a maximum of 18 months in all, may be sanctioned in exceptional cases.
  7. Departmental leave does not count as Duty.
  8. It is not debited against leave account.
  9. It is granted only when there is no other leave due and may be combined with any other kind of leave which may be due.

*[Rule 49]*

### 17. **“Compensatory leave”**

A Compensatory leave granted in lieu of duty performed on a Sunday or holiday for a full day may be treated as a holiday.

*[Note below Rule 22]*

### 17. **Child Care leave for 730 days.** **“With effect from 1.7.2008”**

- (a) Women employees having minor children may be granted Child Care leave by an authority Competent to grant leave, for a maximum period of 2 (two) years (730 days) during their entire service for taking care of upto two children whether for rearing or to look after any of their needs like examination, sickness etc.
- (b) However, this leave shall not be admissible if the child is 18 years of age or older.
- (c) During the period of this leave, the women employees shall be paid leave salary equal to the pay drawn immediately before proceeding on leave.
- (d) It may be availed of in more than one spell.
- (e) This leave is not debited against the leave account.
- (f) Child Care leave may also be allowed for the third year as leave not due (without production of Medical Certificate)
- (g) It may be combined with leave of the kind due and admissible.

**“Practical Chapter”**

**Question No.1**

Calculate the Earned Leave and Half Pay leave at credit of an Officer of the State Government of Manipur on 31.12.2008 from the following particulars.

1. Leave at credit on 30.6.2004
  - (a) Earned leave 240 days and
  - (b) Half-Pay Leave 500 days
2. Availed Earned Leave for 20 days from 22.7.2007
3. Availed Half-Pay Leave for 20 days from 4.3.2008
4. Extra-ordinary Leave for 40 days from 1.4.2008

**Answer No. 1**

**“Earned Leave Account”**

Period	Earned (Days)	Availed (Days)	Balance (Days)
30.6.2004-Balance b-d			240 Days
1.7.2004 Advance Credit	15	X	255
1.1.2005 Advance Credit	15	X	270
1.7.2005 Advance Credit	15	X	285
1.1.2006 Advance Credit	15	X	300
1.7.2006 Advance Credit	15	X	300(+15)
31.12.2006			300
1.1.2007 Advance Credit	15	X	300(+15)
30.6.2007			300
1.7.2007 Advance Credit	15	X	300(+15)
22.7.2007 to 10.8.2007	X	20	295
1.1.2008 Advance Credit	15	X	300(+10)
1.4.2008 to 10.5.2008 Extra ordinary Leave for 40 days			
30.6.2008			300
1.7.2008 Advance Credit	} 11	X	300(+11)
15 (-) 1/10 of 40 days			
E.X.O.L			
31.12.2008 .....	.....	.....	300 Days

**“Half Pay Leave Account”**

Period	Earned (Days)	Availed (Days)	Balance (Days)
30.6.2004-Balance b-d			500Days
1.7.2004 Advance Credit	10	X	510
1.1.2005 Advance Credit	10	X	520
1.7.2005 Advance Credit	10	X	530
1.1.2006 Advance Credit	10	X	540
1.7.2006 Advance Credit	10	X	550
1.1.2007 Advance Credit	10	X	560
1.7.2007 Advance Credit	10	X	570
1.1.2008 Advance Credit	10	X	580
4.3.2008 to 23.3.2008	X	20	560
1.7.2008 Advance Credit	10	X	570 Days

Leave admissibility Report on 31.12.2008 as under:-

1. Earned leave 300 days and
2. Half Pay leave 570 days, respectively.

**Question No. 2** Calculate the Earned Leave and Half-Pay Leave Account at the credit of an officer on 1.1.2009 from the following particulars:

1. Date of appointment .....2.1.2004
2. Availed Earned Leave for 20 days from 25.6.2005
3. Availed Half Pay Leave for 10 days from 3.2.2006
4. Dies-non for 5 days from 3.4.2006 to 7.4.2006

**Answer No.2****“Earned Leave Account”**

Period	Earned (Days)	Availed (Days)	Balance (Days)
Proportionate credit from 2.1.04 to 30.6.04 = 5 calendar months and 30 days			
=5 calendar months x $2\frac{1}{2}$ days	13	X	13
$=\frac{5}{2} \times 5 = \frac{25}{2} = 12\frac{1}{2}$			
1.7.04 Advance Credit	15	X	28
1.1.05 Advance Credit	15	X	43

25.6.05 to 30.6.05 Earned Leave for .....	6		37
1.7. 05 Advance Credit	15	X	52
1.7.05 to 14.7.05 Earned Leave for		14	38
1.1.06 Advance Credit	15	X	53
3.4.06 to 7.4.06 Dies-non for 5 days			
1.7.06 Advance Credit – 15			
(-) $\frac{1}{10} \times 5$ days Dies-non = 14.5	15	X	68
1.1.07 Advance credit	15	X	83
1.7.07 Advance Credit	15	X	98
1.1.08 Advance Credit	15	X	113
1.7.08 Advance Credit	15	X	128
1.1.09 Advance Credit	15	X	143

**“Half Pay Leave Account”**

Period	Earned (Days)	Availed (Days)	Balance (Days)
Proportionate credit from 2.1.04 to 30.6.04 = 5 calendar months and 30 days =5 calendar months $=5 \times \frac{5}{3} = \frac{25}{3} = 8 \frac{1}{3}$	8	X	8
1.7.04 Advance Credit	10	X	18
1.1.05 Advance Credit	10	X	28
1.7. 05 Advance Credit	10	X	38
1.1.06 Advance Credit	10	X	48
3.2.06 to 12.2.06 Half Pay for .....		10	38
3.4.06 to 7.04.06 Dies-non for 5 days			
1.7.06 Advance Credit 10			
(-) $\frac{1}{18} \times 5$ days Dies-non= $9 \frac{13}{18}$	10	X	48
1.1.07 Advance Credit	10	X	58
1.7.07 Advance Credit	10	X	68
1.1.08 Advance Credit	10	X	78
1.7.08 Advance Credit	10	X	88
1.1.09 Advance Credit	10	X	98

Leave admissibility report as on 1.1.2009 as under

1. Earned Leave = 143 days and
2. Half Pay Leave = 98 days, respectively.



Notes:-

1. Earned Leave Account is to be credited at the rate of  $2\frac{1}{2}$  days for each completed calendar month of service which he is likely to render in a half-year of the calendar year in which he is appointed and as such proportionate credit from 2.1.2004 to 30.6.2004 is done accordingly. –vide clause (1) below Rules, 27 of MCS (Leave) Rules, 1979 as amended.
2. Similarly Half Pay Leave Account is to be credited at the rate of  $\frac{5}{3}$  days for each completed calendar month of service which he is likely to render in a Half year of the calendar year in which he is appointed. – vide clause (1) below Rules 29 ibid.

**Question No. 3:-** From the particular given below prepare a Leave Account indicating Leave at credit on 9.12.2008. Also indicate the maximum amount of full pay and Half Pay Leave that can be granted to him on one occasion from 9.12.2008 forenoon.

1. Appointed as Temporary Clerk from 1.7.2001.
2. Earned Leave for 15 days from 27.8.2002
3. Earned Leave for 61 days from 1.3.2007 combined with Commuted Leave for 30 days.
4. Half Pay Leave on MC for 30 days from 25.8.2008

**Answer No. 3**

**“Earned Leave Account”**

Period	Earned (Days)	Availed (Days)	Balance (Days)
1.7.01 Advance Credit	15	X	15
1.1.02 Advance Credit	15	X	30
1.7.02 Advance Credit	15	X	45
27.8.02 to 10.9.02 Earned Leave		15	30
1.1.03 Advance Credit	15	X	45
1.7.03 Advance Credit	15	X	60
1.1.04 Advance Credit	15	X	75
1.7.04 Advance Credit	15	X	90
1.1.05 Advance Credit	15	X	105
1.7.05 Advance Credit	15	X	120
1.1.06 Advance Credit	15	X	135
1.7.06 Advance Credit	15	X	150
1.1.07 Advance Credit	15	X	165
1.3.07 to 30-4-07 Earned Leave		61	104
1.7.07 Advance Credit	15	X	119
1.1.08 Advance Credit	15	X	134
1.7.08 Advance Credit	15	X	149

**“Half Pay Leave Account”**

Period	Earned (Days)	Availed (Days)	Balance (Days)
1.7.01 Advance Credit	10	X	10
1.1.02 Advance Credit	10	X	20
1.7.02 Advance Credit	10	X	30
1.1.03 Advance Credit	10	X	40
1.7.03 Advance Credit	10	X	50
1.1.04 Advance Credit	10	X	60
1.7.04 Advance Credit	10	X	70
1.1.05 Advance Credit	10	X	80
1.7.05 Advance Credit	10	X	90
1.1.06 Advance Credit	10	X	100
1.7.06 Advance Credit	10	X	110
1.1.07 Advance Credit	10	X	120
1.5.07 to 30-5-07 Commuted Leave 30 x 2 =		60	60
1.7.07 Advance Credit	10	X	70
1.1.08 Advance Credit	10	X	80
1.7.08 Advance Credit	10	X	90
25.8.08 to 23.9.08 Half Pay Leave		30	60

The maximum amount of (full pay ) Earned leave and Half –pay leave that can be granted to him is as under :

1. Earned Leave for 149 days
2. Half-Pay leave for 60 days, respectively.

**Question No. 4**

From the following particulars, prepare the Leave Account of an officer and certify the Earned leave and Half Pay leave at his credit as on 1.2.2009.

1. Date of entry into service ..... 14.7.1997.
2. Leave at Credit on 1.4.2006 (a) Earned Leave – 165 days.  
(b) Half-Pay Leave – 120 days.
3. Availed commuted leave from 19.4.2006 to 6.5.2006.
4. Handed over charge on Transfer to station “B” on 15.5.2006 (Forenoon) and assumed charge at the new station “B” on 20.5.2006 (Forenoon). Distance between (A & B) two stations is 2010 km. and the officer traveled by Air.
5. Availed Earned leave from 27.6.2006 to 5.7.2006 and Earned Leave for 120 days from 1.8.2006.
6. Availed Earned Leave for 60 days from 4.12.2006
7. Leave for 90 days regularised as Earned leave admissible, Commuted leave admissible and leave not due, from 2.3.2007.
8. Earned leave for 30 days from 3.8.2008, overstayed upto 13.9.2008 for which extension of Leave was not sanctioned.
9. Earned leave from 3.1.2009 to 31.1.2009.

**Answer No. 4****“Earned Leave Account”**

Period	Earned (Days)	Availed (Days)	Balance (Days)
1.4.2006 - Balance	B.F		165
Add, Unutilised portion of joining time from			
20.5.06 to 26.5.06.....	7.....	X.....	172
27.6.06 to 30.6.06 .....	Earned Leave...	4.....	168
1.7.06 – Advance Credit .....	15.....	X.....	183
1.7.06 to 5.7.06 .....	Earned Leave....	5.....	178
1.8.06 to 28.11.06.....	Earned Leave....	120.....	58
4.12.06 to 31.12.06.....	Earned Leave....	28.....	30
1.1.07 – Advance Credit.....	15.....	X.....	45
1.1.07 to 1.2.07.....	Earned Leave....	32.....	13
2.3.07 to 14.3.07.....	Earned Leave....	13.....	Nil
1.7.07 – Advance Credit.....	15.....	X.....	15
1.1.08 - Advance Credit.....	15.....	X.....	30
1.7.08 - Advance Credit.....	15.....	X.....	45
3.8.08 to 1.9.08 .....	Earned Leave..	30.....	15
7.9.08 to 13.9.08	Overstayal for 7 days treated as E.X.O.L.		
1.1.09 – Adv. Cr. 15			
(-) 1/10 of 7 days E.X.O.L. }			
=14.3	14	X	29
3.1.09 to 31.1.09 .....	Earned Leave	29	Nil

**“Half Pay Leave Account”**

Period	Earned (Days)	Availed (Days)	Balance (Days)
1.4.06 - Balance b-d			120
19.4. 06 to 6.5.06.....	Commuted Leave = 18 x 2 = 36		84
1.7.06 – Advance.....	10.....	X.....	94
1.1.07 - Adv. Cr.....	10.....	X.....	104
15.3.07 to 5.5.07.....	Commuted Leave = 52 x 2 = 104		Nil
6.5.07 to 30.5.07.....	Leave not due.....	25.....	(-) 25
1.7.07 - Adv. Cr.....	10.....	X.....	(-) 15
1.1.08 - Adv. Cr.....	10.....	X.....	(-) 5
1.7.08 - Adv. Cr.....	10.....	X.....	5
2.9.08 to 6.9.08.....	Overstayal.....	5.....	Nil
1.1.09 - Adv. Cr.....	10.....	X.....	10

Leave Admissibility Report on 1.2.09

1. Earned Leave Nil
2. Half-Pay Leave 10 days, respectively.

## Notes:

1. The maximum amount of joining time admissible for travel by Air is 12 days vide clause (4) below Rules 5 of J.T Rules, 1979 as amended and as such, the officer is entitled for 12 days J.T commencing from 15.5.06 to 26.5.06. However, he joined at the new station on 20.5.06 (FN), he utilised only 5 days JT from 15.5.06 to 19.5.06 and the portion of unutilised JT for 7 (seven) days from 20.5.06 to 26.5.06 is afforded to his Earned Leave Account. Vide clause (1) (a)(ii) below Rules, 26 of MCS (Leave) Rules, 1979 as amended.
2. Period of overstay for 12 days from 2.9.08 to 13.9.08 is treated as Half-Pay Leave due for 5 days from 2.9.08 to 6.9.08 and balance of 7 days from 7.9.08 to 13.9.08 treated as Extra-ordinary Leave. However, no Leave salary is payable during such 12 days and will be treated non-qualifying for all purposes. [Vide Rules 25 ibid]

**Question No. 5.** Calculate the Earned Leave and Half Pay Leave at the credit of a State Government Officer on 1.12.09 from the following particulars :

1. Balance of Leave at his credit on 1.7.04 is as under :
  - (a) Earned Leave..... 152 days.
  - (b) Half Pay Leave ..... 90 days.
2. He was on Leave for the following spells thereafter :
  - (i) Extra-ordinary leave from 4.6.05 to 12.7.05
  - (ii) Earned Leave for 30 days from 11.6.07 followed by 40 days commuted Leave, overstayed upto 28.8.07.
3. 26 days of unauthorised absence from 1.9.07
4. The officer resigned on 1.12.09.

**Answer 5 :****“ Earned Leave Account ”**

Period	Earned (Days)	Availed (Days)	Balance (Days)
At credit on 1.7.2004			152
1.1.2005 advance Credit	15	X	167
4.6.2005 to 30.6.2005 – Extra – ordinary Leave for 27 days			
1.7.05 - Adv. Cr. – 15			
(-) $\frac{1}{10}$ of 27 days E.X.O.L			
	= 12.3	= 12	
		X	179

1.7.2005 to 12.7. 2005	- Extra –ordinary Leave for 12 days		
1.1. 2006 – Adv. Cr. – 15	}		
(-) $\frac{1}{10}$ of 12 days E.X.O.L			
<hr/>		= 13.8	= 14
			X
1.7.2006 – Adv. Cr.		15	193
1.1. 2007 – Adv. Cr.		15	X
11. 6. 2007 to 30.6.07 – Earned Leave		20	208
1.7.2007 – Adv. Cr.		15	X
1.7.2007 to 10.7.2007	Earned Leave	10	218
1.9.2007 to 26.9 2007 – Unauthorised Absence for 26 days			208
1.1.2008 – Adv. Cr. – 15	}		
(-) $\frac{1}{10}$ of 26 days			
unauthorised absence			
<hr/>		= 12.4	= 12
			X
1.7. 2008 – Adv. Cr.		15	220
1.1.2009 – Adv. Cr.		15	X
Proportionate Credit from			235
1.7.2009 to 30.11. 2009			X
<hr/>		= 5 X 2 $\frac{1}{2}$ = $\frac{25}{2}$ = 12 $\frac{1}{2}$	= 13
			X
			250
			263

**“Half- pay Leave Account”**

Period	Earned (Days)	Availed (Days)	Balance (Days)
At credit on 1.7.2004			90
1.1.2005 – Adv.Cr	10	X	100
1.7.2005 – Adv. Cr.	10	X	110
1.1. 2006 – Adv. Cr.	10	X	120
1.7.2006 – Adv. Cr.	10	X	130
1.1.2007 - Adv. Cr.	10	X	140
1.7.2007 – Adv. Cr.	10	X	150
11.7.2007 to 19.8.2007 – Commuted leave – 40 X 2 = 80			70
20.8.2007 to 28.8. 2007 – Overstayal = Debited to half Pay Leave for 9 days			61
1.9.2007 to 26.9.2007 – Unauthorised absence for 26 days			
1.1.2008 – Adv. Cr. 10	}		
(-) $\frac{1}{18}$ of 26 days ‘			
Of unauthorised absence			
<hr/>		= 9	= 70
			X
			70

1.7.2008 – Adv. Cr.	10	X	80
1.1.2009 – Adv. Cr.	10	X	90
Proportionate credit from 1.1.2009 to 30.11.2009	}		
$5 \times \frac{5}{3} = 8 \frac{1}{3}$		=	8
		X	98

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Leave at credit standing in his Leave Account as on 1.12.2009 is as under :

1. Earned Leave – 263 days . and
2. Half-pay Leave – 98 days. respectively.

**Notes :**

1. Earned Leave for the half-year in which the officer took his retirement from service on 1.12.2009, shall be afforded only at the rate of 2 ½ days per completed calendar months upto 30.11.2009- vide clause 2 (b) Rules, 27.
2. Similarly, Half-Pay Leave for the half year in which the officer resigned on 1.12.2009, is afforded at the rate of 5/3 days per completed calendar month upto 30.11.2009.  
- vide clause 2(b) of Rules, 27 of MCS  
(Leave ) Rules, 1979 as amended.
3. The period of absence (unauthorized) is to be treated as Dies – non Vide Gl. Dns. (1) below rule 25.

Question No. 6. From the following particulars prepare Earned Leave & Half – Pay Leave Account of an Officer of State Government of Manipur and report on 1.3.2009 :

1. Leave at credit on 1.1.2007 : (a) Earned Leave = 300 days  
(b) Half pay Leave = 402 days
2. Availed Earned leave for 30 days from 1.4.2007
3. Study Leave for 6 months from 1.6.2007
4. Commuted Leave for 22 days from 13.9. 2008
5. Earned Leave for 20 days from 5.11.2008 and in continuation Half-Pay Leave for 25 days. Joined duty on 22.12.2008 overstayed for which extension of Leave applied but not sanctioned.
6. Applied for voluntary retirement with affect from 1.3.2009

**Answer No. 6****“Earned Leave Account”**

Period	Earned (Days)	Availed (Days)	Balance (Days)
At credit on 1.1. 2007.....	.....	.....	300
1.4.2007 to 30.4.2007	X	30	270
1.7.2007 – Adv. Cr.	15	X	285
1.1.08 - Adv. Cr.	15	X	300
1.7.2008 – Adv. Cr.	15	X	(300 + 15)
5.11.2008 to 24.11.2008	X	20	295
Proportionate credit from 1.1.2009 to 28.2.2009	} 5	X	300
$= 2 \times 2 \frac{1}{2} = \frac{2 \times 5}{2} = \frac{10}{2}$			

**“Half Pay Leave Account”**

Period	Earned (Days)	Availed (Days)	Balance (Days)
At credit on 1.1. 2007			402
1.7.2007 – Advance Credit	10	X	412
1.1.2008 – Advance Credit	10	X	422
1.7.2008 – Advance Credit	10	X	432
13.9.2008 to 4.10.2008 – Commuted Leave $22 \times 2 = 44$			388
25.11.2008 to 19.12.2008 – Half Pay Leave 25			363
20.12. 2008 to 21.12.2008 – Overstayed of Leave 2			361
Proportionate Credit from 1.1.2009 to 28.2.2009	} = 3	X	364
$= 2 \times \frac{5}{3} = 3 \frac{1}{3}$			

Leave Report as on 1.3.2009

1. Earned leave - 300 days and
2. Half Pay Leave - 364 days, respectively.

**Question No. 7 :**

An Officer who was appointed on 1.2.2007 was absent from 1.5.2008 to 31.8.2008. The absence was regularised by grant of Earned Leave and Half Pay Leave to the extent admissible and the remaining period was treated as Extra ordinary Leave without Medical Certificate.

You are required to Certify the Earned Leave and Half Pay Leave at his credit on 1.7.2009

**Answer No. 7**

**“Earned Leave Account”**

Period	Earned (Days)	Availed (Days)	Balance (Days)
Proportionate credit from 1.2.07 to 30.6.07  = $5 \times 2 \frac{1}{2} = \frac{5 \times 5}{2}$			
= 12 ½	= 13	X	13
1.7.2007 – Advance Credit	15	X	28
1.1.2008 – Advance Credit	15	X	43
1.5.08 to 12.6.08 – Earned Leave -----		43	Nil
1.7.08 – Advance Credit	15	X	15
21.7.08 to 4.8.08 – Earned Leave		15	Nil
5.8.08 to 31.8.08 – Extra Ordinary Leave for 27 days			
1.1.2009 – Adv. Cr.- 15			
(-) $\frac{1}{10}$ of 27 days E.X.O.L. }			
= 12.3	= 12	X	12
1.7.2009 – Advance Credit	15	X	27

**“Half- Pay Leave Account”**

Period	Earned (Days)	Availed (Days)	Balance (Days)
Proportionate credit from 1.2.07 to 30.6.07  = $5 \times \frac{5}{3} = \frac{25}{3} = 8 \frac{1}{3}$			
= 8 ⅓	= 8	X	8
1.7.2007 – Advance Credit	10	X	18
1.1.2008 – Advance Credit	10	X	28
13.6.2008 to 30.6.08 – Half Pay Leave.....		18	10
1.7.2008 – Advance Credit	10	X	20
1.7.08 to 20.7.2008 Half Pay Leave .....		20	Nil
1.1.2009 – Advance Credit	10	X	10
1.7.2009 – Advance Credit	10	X	20

This is to Certify that the Leave balance at credit of the officer as on 1.7.2009 is as under :

1. Earned Leave – 27 days and



2. Half Pay Leave – 20 days, respectively.

**Question No. 8 :** An Official who had the following Leave at credit on 1.1.2009

1. Earned Leave - 30 days
2. Half Pay Leave - Nil.

He was granted for 45 days Earned Leave followed by Extra- Ordinary Leave for 20 days from 2.7.2009. If the official resigns from service with effect from 1.11.2009. What will it have his Leave Account ?

Answer No. 8 : In the normal course, the Leave Account of the officer would have been afforded with 15 days of Earned Leave and 10 days Half Pay Leave on 1.7.2009 accordingly, granted 45 days Earned Leave form 2.7.2009 to 15.8.2009 followed by 20 days Extra-Ordinary Leave from 16.8.2009 to 4.9.2009 in anticipation that will be in Service. However, the officer resigns on 1.11.2009 his Leave Account will be recast as under :

**“Earned Leave Account”**

Period	Earned (Days)	Availed (Days)	Balance (Days)
At credit on 1.1.2009			30
Proportionate credit from 1.7.2009 to 31.10.2009	$4 \times 2 \frac{1}{2} = \frac{4 \times 5}{2} = \frac{20}{2} = 10$ (-) $\frac{1}{10}$ of 20 days E.x.o.L.		
		----- 8	----- X
2.7.2009 to 8.8.2009 Earned Leave for ----- 16.8.2009 to 4.9.09 Extra Ordinary Leave for 20 days		---38---	Nil

**“Half Pay Leave Account”**

Period	Earned (Days)	Availed (Days)	Balance (Days)
At credit on 1.1.2009			
Proportionate credit from 1.7.2009 to 31.10.2009	$4 \times \frac{5}{3} = \frac{20}{3} = 6 \frac{2}{3}$		
		= 7	X
9.8.2009 to 15.8.2009 – Half Pay Leave for		7	Nil

Notes: 1. The Leave already sanctioned for 45 days Earned Leave and Extra – Ordinary Leave for 20 days as :

- (a) Earned Leave 45 days – from 2.7.2009 to 15.8.2009 and in continuation of
  - (b) Extra- ordinary Leave for 20 days – from 16.8.2009 to 4.9.2009 will be recast as under :
1. Earned Leave for 38 days from 2.7.2009 to 8.8.2009 against Leave at credit of 38 days and 7 days Half Pay Leave from 9.8.2009 to 15.8.2009 against Half Leave credit of 7 days and remaining portion of 20 days from 16.8.2009 to 4.9.2009 treated as extra-ordinary Leave 20 days is accordingly adjusted.
  2. In case, where a Government Servant ceases to be in service in the course of a particular half year, the amount of Earned Leave which would be credited to his Leave Account is to be reduced by  $\frac{1}{10}$  <sup>th</sup> of such period of Extra-ordinary Leave availed by him from the commencement of that half year to the date he ceases to be in service. And such period of Extra-ordinary Leave for 20 days has been adjusted accordingly from the proportionate credit made upto 31.10.2009 vide Dns. (1) below Rules 27 of MCS (Leave ) Rules, 1979 as amended.
  3. The amount of excess Leave Salary paid i.e. Leave Salary on Earned Leave for 7 days minus Leave Salary on Half Pay Leave for 7 days paid to the officer is to be recovered from him suitably.

**Question No. 9.** An officer who had 190 days in his Earned Leave balance at credit as on 1.4.2009, had applied for grant of Earned Leave maximum admissible under the Rules against which he desirous of, to encash 10 days Earned Leave for availing Leave Travel Concession with effect from 21.6.2009 during the first occasion in his service span. You are required to report accordingly ?

**Answer No. 9**

**“Earned Leave Account”**

Period	Earned (Days)	Availed (Days)	Balance (Days)
At credit on 1.4.2009			190
21.6.2009 to 30.6.2009 - For availing L.T.C.		10	180
1.7.2009 Advance Credit	15	X	195
1.7.2009 to 12.12.2009	X	165	30

The Officer may be granted Earned Leave for a maximum period of 175 days against which he can encash Earned Leave for 10 days from 21.6.2009 to 30.6.2009

and remaining period of 165 days from 1.7.2009 to 12.12.2009, normal course of Earned Leave, although Earned Leave upto a maximum of 180 days, can be granted in one spell, that a balance at credit atleast 30 days of Earned Leave should be still available to the credit of the Officer after taking into account the period of encashment as well as Leave.

-vide Govt. of Manipur, F.D. (PIC), O.M. No. 12/5/99-PIC Dt. 2.6.99

Notes : The state Government has decided that all employees may be permitted to encash 10 days Earned Leave at the time of availing of Leave Travel Concession subject to that conditions that :-

- (a) The total Leave so encashed during the entire career does not exceed 60 days in the aggregate.
- (b) Earned Leave of atleast an equivalent duration is also availed of simultaneously by the employees.
- (c) A balance of at least a 30 days of Earned Leave is still available to the Credit after taking into account the period of encashment as well as Leave.
- (d) The period of Leave encashed shall be deducted from the quantum of Leave that can be normally encashed by him at the time of retirement .  
- vide Govt. of Manipur F.D. (PIC), O.M. No. 12/5/99-PIC Dt. 2.6.99

### **“Leave Encashment”**

The authority competent to sanction leave should automatically grant Lump-sum Cash equivalent of leave salary admissible for the number of days of Earned Leave at credit of the employee on the last day of his service subject to a maximum of 300 days vide Rules 39, 39-A, 39-B & 39-C of MCS (Leave) Rules, 1979 as amended.

In case of the State Government of Manipur with effect from 31.7.90 subject to a maximum of 240 days, before that 180 days, vide Govt. of Manipur, FD (PIC), Notification No. 4/1/88-PIC, dt. 31.7.90. And with effect from 1.1.99.(300) days vide Govt. of Manipur FD (PIC) OM No. 12/5/99-PIC Dt 2.6.99 read with Rule 39(2).

### **Conditions for eligibility of payments :-**

1. On retirement after attaining the age of Superannuation.
2. When the service is extended in public interest beyond Superannuation, after extension- Rules(39(4)).
3. When an employee, retires on Superannuation while under suspension, or while disciplinary or criminal proceedings are pending against him, the whole or part meet recoveries from him possibly arising on conclusion of the

proceedings. On conclusion of the proceedings, payment may be released after adjustment of Government dues, if any.

4. On termination of service by notice/payment of pay and allowances in lieu of notice or otherwise in accordance with the terms and conditions of this appointment.
5. On termination of service of officials re-employed after retirement. In this case, the maximum of 300 days, will include the period for which encashment of leave was allowed at the time of previous retirement.
6. When a temporary employee is invalidated from service on medical grounds.
7. When a employee resigns or quits service on his own accord, the lump-sum Cash payment will be only to the extent of half of the Earned leave at the credit on the date of cessation from service.
8. On premature retirement under F. R. 56 (J) or Rule 48 of M.C.S. (Pension) rules, 1977 as amended.
9. On voluntary retirement under F.R. 56 (k) or (m) or rule 48 or 48 – A of M.C.S. (Pension) Rules, 1977.
10. On compulsory retirement as a measure of penalty when no reduction in pension is ordered.
11. When a Government servant permanent/quasi-permanent Government servant retires/is retired on Invalidation on medical grounds.
12. If a employees dies while in service, the cash equivalent of leave salary for Earned leave due and admissible to the deceased Government servant on the date immediately following the date of death will be paid to his family in the manner specified in Rule 39-C. The entitlement will be limited to a maximum of 300 day of Earned Leave.
13. If a Government servant dies while on any kind of leave for which leave salary is payable, the difference between the amount of Cash equivalent based on the actual pay drawn immediately before proceeding on admissible if increment falling due during currency of that leave period was allowed from its due date will be paid as gratia payment to be sanctioned by the Head of the Department vide G.I.D. (3) Rule 39-C.

**Amount Payable:-**

The Lump-sum will consists of:-

- (i) Leave Salary.
- (ii) D.A. appropriate to the leave salary
- (iii) Basic pay.
- (iv) Stagnation Increment.
- (v) Non-Practicing Allowance.
- (vi) D.P.

**Method Calculation:-**

The Cash equivalent of leave salary will be calculated as follows:

- (a) On retirement or death while in service –

$$= \frac{\text{Pay+ D.A. admissible on the date of cessation of service}}{30} \times$$

No. of days of unutilized earned leave at credit subject to a maximum of 300 days.

- (b) On resigning/quitting service by the official

$$= \frac{\text{Pay + D.A. admissible on the date of cessation of service}}{30} \times$$

$\frac{1}{2}$  of the Earned leave unutilized standing at credit

**Encashment of Half Pay Leave :-**

1. Officials will be entitled also to cash equivalent of half pay leave at credit (on voluntary retirement and F.R. (j) (k) (l) (m) or Rule 48-A - 48 and Invalidation on medical grounds).
2. Encashment of Earned Leave upto 300 days should , as usual, be allowed in their cases, even if the period goes beyond their date of superannuation.
3. If, however, the benefit of encashment of half-pay leave is also availed of the period of Half-pay leave plus Earned Leaved should not extend beyond their normal date of superannuation.
4. The cash equivalent for half pay leave is subject to reduction on account of pension, relief on pension and Pension Equivalent of Retirement Gratuity(PERG).

5. If the cash equivalent of half pay leave falls short of the total of pension, pension equivalent of Retirement Gratuity and Relief on pension, Cash equivalent for the half-pay leave at credit is not payable.

**Method of Calculation:-**

= [Half Pay leave salary + D.A. (minus) Pension, Pension equivalent of Retirement Gratuity & Relief on pension] x No. of days of Half Pay leave due on the date of retirement/quitting the service, subject to the limit prescribed.

Vide Rules, 39, 39 –A, 39 –B & 39-C.

- Enhancement of the ceiling on accumulation and encashment of Earned Leave in respect of State Government employees.

-Vide Dt. 2.6.99 w.e.f. 1.1.99

- (A) The existing ceiling of 240 days on accumulation of Earned leave provided in Rules 26 & 28 *ibid.* shall be enhanced to 300 days;
- (B) The existing ceiling of 240 days for availing of the benefit of encashment of unutilised Earned leave be increased to 300 days in respect of the following categories :-
- (i) retirement on attaining the age of Superannuation [ Rule 39 (2)];
  - (ii) cases where the service of a Government servant has been extended, in the interest of public service, beyond the date of retirement on superannuation. [Rule 39(4)];
  - (iii) voluntary/pre-mature retirement [Rule 39(5)];
  - (iv) where the services of a Government servant are terminated by notice or by payment of pay and allowances in lieu of notice, or otherwise in accordance with the terms and condition of his appointment [ Rule 39 (6)(a)(i)];
  - (v) in the case of termination of re-employment after retirement [Rule (39(6)(a)(ii)];
  - (vi) in the case of death of a Government servant while in service, to the family of the deceased [Rule 39(A)];
  - (vii) in the case of leave preparatory to retirement [sub-rule(1) of Rule 38];
  - (viii) in the case of transfer of a Government Servant to an industrial established [Rule 6]; and
  - (ix) on adsorption of a Government Servant in the State Public Sector undertaking/autonomous body wholly or substantially owned or controlled by the State Government [Rule 39-D];
- (C) A Government Servant who resign or quits service shall be entitled to cash equivalent in respect of Earned leave at credit on the date of cessation of service, to the extent of half of such leave at his credit, subject to a maximum of 150 days [Rule 39(6)(a)(ii)].

1. The State Government has decided that all employees may be permitted to encash 10 days Earned leave at the time of availing of Leave Travel Concession with effect from 2.6.99 subject to the conditions that :-
- (a) the total leave so encashed during the entire career does not exceed 60 days in the aggregate;
  - (b) earned leave of at least an equivalent duration is also availed of simultaneously by the employees;
  - (c) a balance of at least 30 days of earned leave is still available to the credit of the employee after taking into account the period of encashment as well as leave;
  - (d) the period of leave encashment shall be deducted from the quantum of leave that can be normally encashed by him at the time of superannuation; and
  - (e) the total encashment of Earned Leave allowed to a Government servant along with LTC while in service and as per the provisions of the Manipur Services (Leave) Rules, 1979, should not exceed the maximum limit/ceiling of 300 days or 150 days as the case may be. vide Government of Manipur, F.D., (PIC) O.M., No. 12/5/99 – PIC Dt. 2/6/99.
  - (f) The Leave encashed at the time of LTC will not be deducted from the maximum amount of Earned Leave encashable at the time of retirement. This is effective from 1.9.2008 vide G.I Dns. (4) below Rules 26 of MCS (Leave) Rules, 1979 as amended.

**Enhancement of quantum of Maternity Leave and to allow Paternity Leave in respect of State Government Employees. With effect from 2.6.99 vide Govt. of Manipur F.D. (PIC) O.M. No, 12/5/99. - PIC dated 2.6.99.**

- (A) The existing ceiling of 90 days Maternity Leave provided in Rule 43(I) ibid. shall be enhanced to 135 days.
- (B) A male Government servant (including an apprentice) with less than two surviving children may be granted Paternity Leave for a period of 15 days during the confinement of his wife. During the period of such leave, shall be paid leave salary equal to the pay drawn immediately before proceeding on leave. Paternity Leave shall not be debited against the leave account and may be combined with any other kind of leave (as in the case of Maternity Leave ). It may not normally be refused under any circumstances.

**“Leave”**

**A. Cash Equivalent of Leave Salary in lieu of unutilised Earned Leave :-**

The Cash equivalent of Leave salary in lieu of unutilised Earned Leave shall be calculated as follows and shall be payable in one lump sum as a one time settlement.

No House Rent Allowance or Compensatory Allowance shall be payable :-

$$\text{Cash equivalent} = \frac{\text{Pay admissible on the date of retirement (Sp. Pay, P.P,S.I. \& NPA) plus, D.P. \& DA}}{30} \times \text{Number of days of unutilised Earned Leave at credit on the date of retirement subject to a maximum of 300 days (including the number of days for which encashment has been allowed alongwith LTC while in service)}$$

Vide Rule 39 (1) (2) (b)

**Illustration :1** Calculate the Cash Equivalent of Leave salary in lieu of unutilised Earned Leave in respect of a Government Servant from the following particulars :-

1. Date of birth :- 1.1.1949
2. Date of retirement :- 31.12.2007
3. Earned Leave balance at credit standing in his Leave Account ..... 300 days ( including 10 days for which encashment has been made availing LTC)
4. Pay – Rs. 15,200
5. D.P – Rs. 7600
6. D.A – Rs. 10,716
7. HRA – Rs. 1710
8. SCA – Rs. 750
9. T.A – Rs. 800

**Answer 1**

$$\begin{aligned} \text{Cash equivalent of Leave Salary} &= \frac{\text{Rs.}(15,200+7,600+10,716)}{30} \times 290 \text{ days} = (300-10 \text{ days}) \\ &= \frac{\text{Rs. } 33,516}{30} \times 290 \text{ days} \\ &= \text{Rs. } 3,23,988. \end{aligned}$$

**Note** :- Elements of HRA, SCA and T,A are not admissible vide clause (2)(b) below Rules 39 of MCS (Leave) Rules 1979 as amended.

With effect from 1.9.2008, Earned Leave encashed along with LTC will not be deducted from the maximum amount of Earned Leave encashable at the time of retirement. Vide G.I Dns. (4) below Rule 26 read with vide G.I Dept. of Per. & Trg. . O.M. No. 31011/4/2008 Estt.(A), Dt. 23.9. 2008.



**Illustration 2:**

In the above particulars as given in Illustration No.1, the officer resigns/quits from service, what will the amount admissible to him ? His Earned Leave balance at credit is 297 days.

**Answer 2:** In case the officer resigns or quits from service he will be paid Cash equivalent of Earned Leave Salary to the extent of half of such Leave at his credit subject to a maximum of 150 days.

Hence, Half of Earned Leave balance at credit

$$= \frac{1}{2} \times 297 \text{ days}$$

$$= 148 \frac{1}{2} \text{ or } 149 \text{ days rounded off}$$

Therefore, Cash equivalent of Leave salary ;

$$= \text{Rs, } \frac{33,516}{30} \times 149 \text{ days}$$

$$= \text{Rs. } 1,66,462.80 \text{ or rounded off to Rs. } 1,66,463.$$

Vide Rule 39 (6) (a) (ii) of MCS (Leave ) Rules, 1979

**Encashment of Half- Pay Leave under Rule 39 (5) of Manipur Civil Services (Leave ) Rules, 1979 as amended.**

**1. When a Government servant retired from service on the following grounds.**

- (a) Retired prematurely by giving notice to him by the authority or pay and allowances in lieu of notice under F.R. 56 (J) & (L) or Rules 48 or 48-A of MCS (Pension ) Rules, 1977.
- (b) Retired from service Voluntarily by giving notice to the appropriate Authority under F.R. 56(K) or (m) and Rules 48 or 48- A of MCS (Pension ) Rules.
- (c) Retired on Invalidation on Medical ground under Rule 38 of MCS (Pension ) Rules
- (d) Compulsory retirement as a measure of Penalty under Rule 40 of MCS (Pension ) Rules

Will be entitled Cash equivalent of Leave salary for the Half Pay Leave component provided that the period of Half pay Leave plus Earned Leave encashment should not extend beyond his normal date of retirement on attaining the age of Superannuation under Rule 35 of MCS (Pension ) Rules, 1977 and F.R. 56 (a).

2. However, this restriction at clause 'I' above is not applicable in case of encashment of Earned Leave upto 300 days (effective from 1.1.99) alone is granted. Vide Rule 39 (2) (a) of MCS (Leave ) Rule, 1979.

3. **Method of Calculation for Half –Pay Leave component** :-

Cash equivalent in lieu of Half pay Leave Component	Half Pay Leave salary + D. P + D.A. Minus $= \frac{\text{Pension + PERG + Relief on Pension}}{30}$	×	No. of days of Half Pay Leave due on the date of retirement subject to the limit prescribed
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Vide Rules 39 (5)

4. With effect from 1.1.1986 ( Fourth Pay Commission) a new Death Cum-Retirement Gratuity ( DCRG) has been assigned separate, viz.).

- (a) Retirement Gratuity :- Which is payable to a Government servant who retires from service on or after 1.1.1986 after completion of qualifying service of 5 (five) years ;

“and”

- (b) Death Gratuity :- Which is payable to the family in the event of death while in service

Vide Rule 50 of MCS (Pension) Rules, 1977 as amended .

5. **Pension Equivalent of Retirement Gratuity (PERG);**

Pension Equivalent of Retirement Gratuity (PERG) means the amount of monthly pension which a person (retired person) would have drawn had he not drawn Retirement Gratuity .

This is worked out as under :-

$$X = \frac{A}{B \times 12}$$

Where “X” is the amount of PERG ;

“A: is the amount of Retirement Gratuity ;

“B” is the Commutation Value (to be ascertained from the Commutation Table against the relevant age, next birthday.)

Therefore, 
$$\text{PERG} = \frac{\text{Amount Retirement Gratuity}}{\text{Commutation Factor X 12}}$$

\* Fraction of a rupee to be rounded off to the next higher rupee.

Vide Rule 50 of MCS (Pension ) Rules, 1977 as amended.

**Illustration 3:- Cash Equivalent of Leave Salary Half Pay Leave Component**

**Question :-** Calculation of Half Pay Leave Component from the service particulars in respect of a State Government Officer, who retired voluntarily under the provisions of Rule 48-A of MCS (Pension ) Rules, 1977 as amended

1. Date of birth ..... 15/2/1951.
2. Date of entry into Service ..... 13/4/1977
3. Date of retirement under Rule 48-A .... 15/5/2008
4. He was drawing the maximum in the time scale of pay of Rs. 7500 - 250 12,000.
5. Leave balance at credit standing in the leave Account on the date of retirement is as under :-
  - (a) Earned Leave – 300 days “and”
  - (b) Half – Pay Leave - 520 days, respectively.

**Answer:-**

1. Date of birth ..... 15/2/1951.
2. Date of entry into service ..... 13/4.1977
3. Date of retirement under Rule 48 – A ...15/5/2008
4. Due date of normal retirement on attaining the age of 59 Superannuation ..... 28/2/2010.

**A. Gross qualifying Service ;**

<u>From 13.4.1977 to 14.5.2008.</u>	Year	Month	Day
(i) 13 $\frac{4}{77}$ to 30 $\frac{4}{77}$	X	X	18
(ii) 1 $\frac{5}{77}$ to 31 $\frac{12}{77}$	X	8	X
(iii) 1 $\frac{1}{78}$ to 31 $\frac{12}{2007}$	30	X	X
(iv) 1 $\frac{1}{2008}$ to 30 $\frac{4}{2008}$	X	4	X
(v) 1 $\frac{5}{2008}$ to 14 $\frac{5}{2008}$	X	X	14
Gross qualifying service =	31	1	2
Add, weightage under Rule 48 – B	1	10	28
Net qualifying service =	33	X	X

**B. Period between the date of actual retirement (voluntarily) and date of normal retirement on attaining the age of Superannuation under F. R. 56 (a) and Rule 35 of MCS (Pension ) Rules, 1977 :-**

From 15/5/2008 to 28/2/2010..... 655 days

**C.**

(i) Authorised Pension at the time of retirement on 15/05/2008 under Rule 49. On the presumption that the Average Emoluments of the Officer is Rs. 18,000 i.e. Pay + DP. (Rs. 12,000 + Rs. 6000) :-

50% of Rs 12,000 + Rs.6000  
= Rs. 9000 + 47% of Rs. 9000 as pension Relief thereon  
= Rs. 9000 + Rs. 4230  
= Rs. 13,230 p.m.

(ii). Retirement Gratuity admissible under Rule .50 =  $\frac{1}{4} \times (\text{Rs. } 12,000 + \text{Rs. } 6000 + \text{Rs. } 8460)$   
x 66 Half – yearly periods  
= Rs. 4,36,590 restricted to Rs. 3.5 lacs

(iii) **Value of PERG ;** =  $\frac{\text{Rs. } 3,50,000}{10.78 \times 12}$   
= Rs. 2705.63  
= Rs. 2706 rounded off.

(iv) Half – Pay Leave salary = Rs. 6000 + Rs. 3000 + Rs. 4230  
(Pay + D.P + D.A)  
= Rs. 13,230

(v) Total number of Leave balance at credit 15/05/2008

(a) Earned Leave 300 days “and”

(b) Half Pay Leave 520 days

Total = 820 days

restricted to “B” above as under :

(a) Earned Leave ---- 300 days

“and”

(b) Half Pay Leave ---- 355 days

Admissible = 655 days, only against 820 days

Therefore, Cash equivalent of Leave salary, Half Pay Leave Component :-

=  $\frac{\text{Rs. } 13,320 - (\text{Rs. } 9000 + \text{Rs. } 2706 + \text{Rs. } 4230)}{30} \times 355 \text{ days}$

=  $\frac{\text{Rs } 13,320 - \text{Rs. } 15,936}{30} \times 355 \text{ days} = \text{Nil; } (-) 30,958$

If the Cash equivalent of Half Pay Leave falls short of the total of Pension, PERG and Relief Thereon, Cash equivalent for the Half Pay Leave Component is not payable in this particular case.

Vide Proviso to Rule 39 (5) of MCS ( Leave) Rules,1979 as amended

**Cash Equivalent of Earned Leave and Half Pay Leave subject to overall limit of 300 days :**

With effect from 1/09/2008

[ Vide G.I, Dept. of Per. & Trg., O.M. No. 14028/3/2008. Estt. (L) , dated 25.09.2008]

1. That, both Earned Leave and Half Pay Leave shall be considered for encashment of Leave subject to overall limit of 300 days.
2. The Cash equivalent payable for Earned Leave shall continue unchanged.
3. However, Cash equivalent payable for Half Pay Leave shall be equal to Leave Salary as admissible for Half-Pay Leave plus Dearness Allowance admissible on the Leave salary without any reduction being made on account of Pension and pension equivalent of other retirement benefits payable.
4. To make up the shortfall in Earned Leave, no commutation of Half Pay Leave shall be permissible.
5. The Cash equivalent for Half Pay Leave component shall, henceforth, be calculated in the manner indicated below:-

Cash payment in lieu of half – pay Leave component	=	Half Pay Leave salary admissible on the date of retirement plus Dearness Allowance admissible on that date	x	Number of days of half pay leave at credit subject to the total of Earned Leave and Half Pay Leave at credit not exceeding 300 days
		<u>30</u>		

Vide G.I Dns. (5) below Rule 39 of MCS (Leave) Rules, 1979 as amended.

**Illustration No. 4**

\* An officer who had the following leave balance at credit in his Leave Account on the date of his retirement on 31/03/2009

- (1) Earned Leave 130 days “and”
- (2) Half Pay Leave 462 days

*Respectively.*

He was drawing the substantive pay of Rs. 12000 (max.) in the scale of pay of Rs. 7500 – 250 – 12,000.

Calculate Cash equivalent for Earned Leave and Half – Pay Leave Component admissible to the officer from the above service particulars:-

**Answer to Illustration 4.**

1. Both Earned Leave and Half Pay Leave shall be considered for encashment of Leave subject to overall limit of 300 days .
2. Hence, the maximum amount of leave that can be encashed will be as under :-

(i)	Earned Leave .....	130 days “and”
(ii)	Half – Pay Leave .....	170 days, against 462 days
	<u>Total =</u>	<u>300 days</u>

3. Half – Pay Leave salary = Pay = Rs. 6000 ( ½ of Rs. 12000)  
     50% of Rs. 6000 = D.P = Rs. 3000  
     47% of (Rs. 6000 + Rs. 3000) = D.A. = Rs. 4230  
     Total = Rs.13,230

4. (a) The Cash equivalent of Earned Leave =  $\frac{\text{Rs. (12000+6000+8460)}}{30} \times 130 \text{ days}$

The Cash equivalent of Earned Leave =  $\frac{\text{Rs. 26,460}}{30} \times 130 \text{ days}$

The Cash equivalent of Earned Leave = 1,14,660.

- (b) The Cash equivalent Half – Pay Leave Component

=  $\frac{\text{Rs. (6000 + 3000 + 4230)}}{30} \times 170 \text{ days}$

= Rs.  $\frac{13,230}{30} \times 170 \text{ days}$

= Rs. 74,970.

Vide G.I Dn. (5) below Rule 39 MCS (Leave) Rules, 1979 as amended

\* **Encashment of Earned Leave along with Leave Travel Concession while in Service :-**

*under Rule 38 – A of MCS ( Leave) Rules, 1979 as amended.*

The State Government has decided that all employees may be permitted to encash 10 (ten) days Earned Leave at the time of availing of Leave Travel Concession subject to that condition that :-

- (a) The total leave so encashed during the entire career does not exceed 60 days in the aggregate.
- (b) Earned Leave of atleast an equivalent duration is also availed of simultaneously by the employees.
- (c) A balance of at least 30 days of Earned Leave is still available to the credit after taking into account the period of encashment as well as leave.
- (d) The period of Leave encashed shall be deducted from the quantum of Leave that can be normally encashed by him at the time of retirement .

Vide Govt. of Manipur, F.D., (PIC), O.M.  
No. 12/05/99 – PIC.Dated 2/6/99.

The Cash equivalent shall be calculated as following manner :-

$$\text{Cash equivalent} = \frac{\text{Pay admissible on the date of availing of the Leave Travel Concession plus Dearness Allowance admissible on that date}}{30} \times \text{Number of days of Earned Leave subject to the maximum of 10 days at a time}$$

Vide Rule 38 – A of MCS ( Leave ) Rules, 1979.

**N.B.** *With effect from 1/9/2008, the period of Leave encashed shall not be deducted from the maximum amount of Earned Leave encashable at the time of retirement*

Vide G.I Dn. (4) below Rule 26 of MCS (Leave ) Rules, 1979

**Earned Leave encashed along with Leave Travel Concession not to be deducted .**

1. Government officers are allowed to encash 10 (ten) days Earned Leave at the time of availing of LTC to the extent of 60 days during the entire career.
2. The Leave encashed at the time of LTC will not be deducted from the maximum amount of Earned Leave encashable at the time retirement.
3. Where both husband and wife are Government servants, the present entitlement for availing LTC shall remain unchanged, and encashment of Leave equal to 10 days at the time of availing of LTC will continue to be available to both, subject to a maximum of 60 days each during the career .

This is effective from 1/09/2008.

Vide G.I Dn. (4) below Rule 26 of MCS (Leave ) Rules 1979 read with G.I. , Dept. of Per. & Trg., O.M. No. 31011/4/2008 – Estt. (A) dated. 22.09.2008 .

**Illustration 5.**

An Officer of the State Government of Manipur, who had 300 days of Earned Leave balance at credit in his Earned Leave Account as on 1/07/2006, availed the following spells of Earned Leave :-

1. For 25 days from 20/12/2006 for LTC and also encashed Earned Leave for 10 (ten) days
2. For 20 days from 04/04/2008.

You are required to report his Earned Leave balance at credit as on 01/01/2009.

**Answer to Illustration No.5****“Earned Leave Account”**

<b>Period</b>	<b>Earned (Days)</b>	<b>Availed (Days)</b>	<b>Balance (Days)</b>
01/07/2006 BF .....			300
20/12/06 to 31/12/07	X	12	288
01/01/2007. Advance Credit	15	X	300(+3)
01/01/07 to 13/01/2007	X	13	290
Leave Encashed for availing LTC during the period of 25 days of Earned Leave } .....	X	10	280
01/07/2007. Advance Credit	15	X	290 (+5)
30/12/2007 .....			290
01/01/2008. Advance Credit	15	X	290(+15)
04/04/2008 to 23/04/2008	X	20	285
01/07/2008 Advance Credit	15	X	290(+ 10)
31/12/2008 .....			290
01/01/2009 Advance Credit	15	X	290 (+ 15)

Therefore, the Earned Leave balance at credit as on 01/01/2009 is 290 (+15) days

**Note :- The maximum accumulation of 300 days will be inclusive of Earned Leave encashed while availing LTC.**