



भारत सरकार  
भारतीय लेखापरीक्षा तथा लेखा विभाग  
प्रधान महालेखाकार -शिमला ,हिमाचल प्रदेश (लेखापरीक्षा) 171003

Government of India  
Indian Audit and Accounts Department  
Principal Accountant General (Audit) Himachal Pradesh, Shimla-171003

### परिपत्र (प्रशासन)

**Subject:** *Observance of Proper Leave Procedures – Strict Compliance Regarding Submission and Sanction of Leave*

It has been observed with concern that, despite repeated instructions issued from time to time regarding punctuality, office discipline, and the need for strict adherence to leave procedures, instances of serious deviations continue to come to the notice of the competent authority.

Specifically, the following irregularities in the process of applying for and sanctioning leave have been noted:

1. **Delayed or Informal Leave Requests:** Officers/officials are frequently submitting leave applications on the eve of or after the intended date of commencement or merely forwarding them via informal channels such as WhatsApp. In some instances, leave is being availed without any formal application or sanction, including requests raised on eHRMS at the last minute.
2. **Unsubstantiated EoL Applications:** Applications for Extra Ordinary Leave (EoL) are being forwarded by the concerned Audit Management Groups (AMGs)/sections without due scrutiny of the necessity or merit of the leave request.
3. **Post-Facto Leave Sanctions:** In some cases, leave is being sanctioned retrospectively, i.e., after the official has already proceeded on leave/availed leave, which is not permissible under the rules.

In light of the above, the following instructions are reiterated for **strict compliance** by all officers/officials including leave sanctioning authorities:

- **Earned Leave (EL)** must be normally applied for **at least five (5) working days** prior to the intended start date.
- **All other types of leave** (e.g., Half Pay Leave, Extra Ordinary Leave, Child Care Leave, etc.) must be applied for **at least ten (10) working days** in advance.
- Leave shall **not be availed unless it is formally sanctioned** by the competent authority.
- All leave applications must be **acted upon promptly by the leave sanctioning authorities**, either sanctioned or rejected. **No application should be kept pending.**
- Leave must not be sanctioned **post-facto**, i.e., after the officer/official has proceeded on leave.
- No leave shall be granted without first obtaining a report regarding **admissibility** from the authority maintaining the leave account.
- Leave should be recommended **only after careful consideration** of the justification provided, especially in cases involving Extra Ordinary Leave (EoL).

Any absence from duty without prior sanction will be treated as **unauthorized absence**, and the period may be treated as **'Dies Non'**. Such unauthorized absence may also attract **disciplinary action** under the relevant provisions of the Leave and Conduct Rules.

Any contravention and/or non-compliance of instructions by officers/officials or by the leave sanctioning authorities shall be viewed seriously and dealt with accordingly.

हस्ता/-  
वरिष्ठ उप-महालेखाकार (प्रशासन)

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित की जाती है:

1. सचिव प्रधान महालेखाकार ।
2. वरिष्ठ निजी सचिव प्रधान महालेखाकार ।
3. निजी सहायक वरिष्ठ उप महालेखाकार (प्रशासन एवं ले०प० प्र० सं०-I) ।
4. निजी सहायक उप महालेखाकार (ले०प० प्र० सं०-II एवं III) ।
5. कल्याण अधिकारी ।
6. वरिष्ठ लेखापरीक्षा अधिकारी (ले०प० प्र० सं०-I/मुख्यालय, ARC एवं Vetting)
7. वरिष्ठ लेखापरीक्षा अधिकारी (ले०प० प्र० सं०-II/मुख्यालय-I एवं II, C&R एवं ARC)
8. वरिष्ठ लेखापरीक्षा अधिकारी (ले०प० प्र० सं०-III(सामान्य क्षेत्र)/मुख्यालय, ARC एवं Vetting)
9. वरिष्ठ लेखापरीक्षा अधिकारी (ले०प० प्र० सं०-III(राजस्व क्षेत्र)/मुख्यालय, ARC एवं Vetting)
10. मुख्यालय में तैनात सभी वरिष्ठ लेखापरीक्षा अधिकारी ।
11. कार्यालय के सभी अनुभाग ।
12. सभी अधिकारी/कर्मचारी (ई-मेल द्वारा) ।

वरिष्ठ लेखापरीक्षा अधिकारी (प्रशासन)

15/07