Ministry of Civil Service and Administrative Reforms
Circular Note No. 7 of 2009
E/182/4/01V4

From: Supervising Officer, Ministry of Civil Service and Administrative Reforms

To: Supervising Officers l/c Ministries/Departments

Implementation of the FRB Report 2008 - Refund of unutilized sick leave

Attention is invited to this Ministry’s Circular Note No. 4 of 1995 regarding refund of unutilized sick leave in the year of retirement/resignation from the service.

2. With a view not to cause any undue hardship to officers at the end of their career in the Service, it has been decided that refund of unutilized sick leave in the year of retirement/resignation for officers retiring/resigning from the Service should be computed on a pro-rata basis based on the number of days served in that year and on the exact computation including the decimal points. An example is given in the annex.

3. It has been ascertained from the Accountant-General that there would not be any problem at the level of his Department to effect payment accordingly.

4. It would be appreciated if the contents of this Circular Note could be brought to the attention of all Parastatal and other Statutory Bodies falling under the aegis of your Ministry/Department.

5. This Ministry’s Circular Note No. 4 of 1995 is hereby repealed.

S.K. Pathar
Supervising Officer

Copy to:
Secretary to Cabinet and Head of the Civil Service
Example

1. Date officer proceeded on leave prior to pre-retirement = 26.03.2009

2. Effective date of retirement: = 03.07.2009

3. Entitlement of sick leave for calendar year 2009 = 21 working days

4. Formula for computation of unutilized sick leave to be refunded for the year 2009:

   \[
   \text{No. of days served in the calendar year} \times \frac{\text{Unutilised sick leave refundable in a calendar year}}{\text{No. of days in a calendar year}}
   \]

5. Refund of unutilized sick leave to be:

   (a) On assumption that officer has taken 10 days sick leave in the year 2009.

   \[
   \frac{145 \times 11}{365} = 4.36 \text{ days}
   \]

   Refunded at the rate of 1/22 of last monthly salary per day.

   (b) On assumption that officer has not taken any sick leave in the year 2009.

   \[
   \frac{145 \times 11}{365} = 4.36 \text{ days} \times \frac{1}{22} \text{ of last monthly salary}
   \]

   Plus

   \[
   \frac{145 \times 5}{365} = 1.98 \text{ days} \times \frac{1}{44} \text{ of last monthly salary}
   \]

   Note: 145 is the number of days served from 01 January to 25 May 2009.