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Loss through misappropriation, defalcation,
embezzlement etc.
Mode of redrawal for the --

GOVERNMENT OF MAHARASHTRA
Finance Department.
Resolution No. FNR-1070/611/VII.
Sachivalaya, Bombay-32(BR), Dated the 5th May 1971.

R E S O L U T I O N

The question of laying down a uniform mode of drawal and classification of amounts in the accounts required to be redrawn following loss through misappropriation, defalcation, embezzlement etc. was under consideration of Government. Government has now decided that the redrawal of an amount on such occasions, pending further action regarding investigation, etc. and recovery, if any, of the loss, shall require a specific sanction of the authority competent to write off the loss in question in each case and that the amount so sanctioned shall be redrawn on a simple receipt containing the information required in the enclosed form. The concerned Drawing and Disbursing Officer however, shall redraw the amount of losses etc. on a simple receipt supported by a copy of the sanction issued by the authority competent to write off the loss.

The amount so redrawn will be classified in the accounts as a 'Special Advance' under the Major Head "Departmental Advances" in Section-T, "Deposits and Advances-Part III-Advances not bearing interest". The amount, if any recovered subsequently, shall be credited to the above head and the balance, if any under that head, if found irrecoverable, should be written off by the competent authority and adjusted as a loss under the head of account to which the expenditure of the Department concerned is debitable in accordance with the accounting procedure laid down in the Government Circular Memorandum, Finance Department, No ACC-1065/39-A/XVII, dated the 8th July 1965.

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

L.G. KOTHEKAR,
Under Secretary to the Government of Maharashtra,
Finance Department.

Copy to :-

The Accountant General, Maharashtra, Bombay,
The Senior Deputy Accountant General, Maharashtra State, Nagpur,
The Pay and Accounts Officer, Bombay,
The Resident Audit Officer, Bombay,
The Secretary to Governor,
The Private Secretary to Chief Minister,
The Personal Assistants to all Ministers and Deputy Ministers,
*The Prothonotary and Senior Master, High Court of Judicature, Bombay,
*The Registrar, High Court of Judicature, Appellate Side, Bombay,
*The Secretary, Maharashtra Legislature Secretariat, Bombay,
*The Secretary, Maharashtra Public Service Commission, Bombay,
The Senior Deputy Director, Commercial Audit Circle, Worli, Bombay-18,
All Departments of Secretariat,
All Heads of Departments and Heads of Offices under the various Departments of the Secretariat,
All Branches in Finance Department (5 copies to Librarian),
All Chief Executive Officers, Zilla Parishads.

*By letter.

No. AB/8871

of 1971.

ACCOMPANIMENT TO GOVERNMENT RESOLUTION, FINANCE DEPARTMENT NO.PNR-1070/
611/VII, DATED THE 5TH MAY, 1971.

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STATE

Form for redrawing of amount lost due to theft, misappropriation,
defalcation, embezzlement, etc.

No.

Head of Account-T-Deposits and Advances -
Part III-Advances not bearing
interest ---
Special Advances (State).

Received the sum of Rs. _____ (Rupees _____
_____) being the amount sanctioned for redrawing by _____
_____ vide letter No. _____
dated _____ (copy enclosed).

Place _____

Signature _____

Date _____

Designation _____

Stamp of Office _____

Pay to Shri/Shriyut/Shrimati _____
(Designation) whose specimen signature below is hereby attested.

Signature of messenger _____

Signature _____

For use in Treasury

Pay Rupees _____

Examined _____

Treasury Account. _____

Treasury Officer _____

For use in Accountant General's Office.

Admitted Rs. _____

Objected to Rs. _____

Reasons for objection _____

Auditor

Superintendent.

Gazetted Officer.