

Nature of loss	Authority	Monetary limit up to which the loss may be written off in each case
Deficiencies and depreciation in the value of stores other than a motor vehicle or a motor cycle, included in the stock and other accounts.	(v) Director of Estates.	arising under the Customs Act, 1962, the Central Excise Act, 1944, the Gold Control Act, 1968 and the Finance Act, 1994, shall be subject to a report being made to the Accountant General concerned in accordance with the provisions of Rule 19 of the General Financial Rules, 2005 ]. ₹ 1,000 in case of irrecoverable rent damages (including furniture hire charges and service charges) in respect of general pool accommodation.
	(vi) Presidents, Forest Research Institute and Colleges.	₹ 1,000.
	(vii) Chief Engineer, CPWD.	₹ 1,000.
	(viii) Controller of Films Division.	₹ 200 (for irrecoverable rentals of films for a period not exceeding six months in each case due from cinema exhibitors). ]
	(i) Heads of Departments other than those mentioned below.	[ ₹ 2,500 ]
	(ii) Director, Indian Veterinary Research Institute.	(a) Loss of crude and finished products subject to the limits prescribed from time to time. (b) Other cases — ₹ 1,000.
	(iii) Narcotics Commissioner.	(a) Loss of opium in vats or during manufacture subjects to the limits prescribed from time to time.
		(iv) Director, Botanical Survey of India.
(v) Mint Masters and General Manager, Silver Refinery, Calcutta.		(a) Full power, in the case of losses of bullion in the process of coinage, refining or melting. (b) Other cases — ₹ 1,000.
(vi) Director-General of Archaeology.		₹ 2,500.
(vii) Director-General of Health Services.		₹ 5,000.
(viii) Director, Indian Bureau of Mines.		₹ 10,000.

1. Substituted *vide* G.I., M.F., Notification No. F. 1 (9)-E. II (A) /74, dated the 16th May, 1979, published as S.O. No. 1887, in the Gazette of India, dated the 9th June, 1979.