

## [<sup>1</sup> SCHEDULE VI POWERS TO INCUR MISCELLANEOUS EXPENDITURE [ See Rule 13 ]

NOTE 1.—The Departments of the Central Government will have full powers for incurring miscellaneous expenditure including expenditure on light refreshments during formal interdepartmental and other meetings or conferences, expenditure in connection with foundation stone laying ceremonies and other such hospitalities subject to general instructions issued by the Finance Ministry from time to time.

NOTE 2.—The Departments of the Central Government shall, in consultation with their Financial Adviser, have full powers for deciding the financial limits up to which they can delegate powers to Heads of Departments for incurring miscellaneous expenditure subject to fiscal codes, procedures and availability of funds.

TABLE

Authority (1)	Maximum limit up to which the expenditure may be sanctioned on each individual item (2)	
	Recurring	Non-recurring
<i>Department of the Central Government:</i>		
(i) Ministry of Parliamentary Affairs, President's Secretariat and Vice-President's Secretariat.	Full powers	Full powers
(ii) Other Departments.	Full powers	Full powers
<i>Administrators:</i>		
(i) Administrators of all the Union Territories except Lakshadweep.	Full powers	Full powers
(ii) Administrator: Lakshadweep.	Full powers ₹ 10,000 a year	Full powers ₹ 40,000 ]

**GOVERNMENT OF INDIA'S DECISION  
ON EXERCISE OF ENHANCED POWERS.— See GID (2) below Schedule-V.**

### SCHEDULE VII POWERS TO WRITE OFF LOSSES [ See Rule 13 ]

NOTE 1.—The powers specified in this Schedule may be exercised by a Subordinate Authority provided that—

- (a) the loss does not disclose a defect in rules or procedure, the amendment of which requires the orders of higher authority or Finance Ministry;
- (b) there has not been any serious negligence on the part of any Government servant which may call for disciplinary action by a higher authority.

<sup>1</sup> Schedule VI substituted vide G.I., M.F., Notification No. 1(11)/E-II(A)/03, dated the 16th September, 2003.

NOTE 2.—Write-off losses of cash in treasuries, whether in the course of maintenance or out of treasury balances, are governed by separate rules.

NOTE 3.—For the purpose of this Schedule, the value of the stores shall be the "book value" where priced accounts are maintained and "replacement value" in other cases.

### GOVERNMENT OF INDIA'S DECISIONS

(1) Value in "each case" to be reckoned with reference to the total value of stores to be written off on one occasion.—The term "each case" used in this Schedule in regard to write-off of irrecoverable losses of stores, deficiencies and depreciation in the value of stores included in stock and other accounts, should be interpreted with reference to a given point of time. If on a particular occasion, a number of items of stores are to be written off, the powers of the sanctioning authority should be reckoned with reference to the total value of stores intended to be written off on that occasion and not with reference to individual articles constituting the lot. In this context, losses arising out of one incident should not be split up and written off separately on different dates in order to avoid sanction of the higher authority. Losses due to one specific cause like fire, theft, flood, etc., should be written off at one time only. There is, however, no objection to losses arising out of more than one cause being written off at one time. The competence of the officer writing off the loss will depend on the amount written off each time.

[ G.I., M.F., O.M. No. F. 11 (3)-E. II (A)/60, dated the 22nd June, 1960 and the 18th October, 1960. ]

(2) Conditions for the exercise of powers to write-off irrecoverable loss of stores.—The exercise of powers in regard to irrecoverable losses of stores or public money should be subject to the observance of the following conditions:—

- (a) The provisions of Note 1 below the heading in this Schedule and other relevant provisions of General Financial Rules, 1963, should invariably be observed.
- (b) Before the decision is taken to write-off a loss, the Administrative Ministry / Department, etc., should make a thorough and searching investigation of the cases. The lessons learnt therefrom should be applied to prevent the recurrence of such cases in future.
- (c) A quarterly statement of write-off of losses should be submitted to the Associate/Integrated Finance indicating the reasons for the loss, nature of the loss and the remedial measures taken to prevent the recurrence of that type of loss.
- (d) If the Integrated / Associate Finance finds that the loss reveals some basic defect in the rules of procedure, the amendment of which requires orders of some higher authority of this Ministry as indicated in condition (a) of Note 1 below the heading in this Schedule, they should bring the same to the notice of the Establishment Division for further necessary action.

[ G.I., M.F., O.M. No. F. 1 (5)-E. II (A)/76, dated the 30th October, 1976. ]