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No.Acctts/9(1)/2014-Part File

Dated: 18.09.2018

**CIRCULAR NO.1242/ACCTS**

**Subject: To write-off the claims on employees on account of mis-appropriation/ shortage/ defalcation of stock, cash etc. after completion of disciplinary proceedings.**

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On detection of mis-appropriation/ shortage/ defalcation of stock, cash etc., claims are created in the Books of Accounts and simultaneously disciplinary proceedings are initiated. After completion of disciplinary proceedings, some amount of claims may remain un-recoverable depending upon the outcome of disciplinary proceedings. After completion of disciplinary proceedings, there remains no scope for further recovery of the non-recoverable amount.

2. C&AG has adversely commented on such non-recoverable claims. The matter has been examined and it has been decided that field offices will follow the following given procedure for writing off of such claims.

3. On completion of disciplinary proceedings, the concerned Unit Office shall assess and write off the non-recoverable amount as per the outcome of disciplinary proceedings. Only the recoverable amount as per the order of disciplinary authority will be kept in the Books of Accounts.

4. This will be effective from 01.04.2018.



(Pukhraj Tak)  
Chief Genl. Manager (A/cs)

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Copy to:-

1. The Principal Director of Commercial Audit (MAB-IV), 8th, 9th Floor  
10- Bahadur Shah Zafar Marg, New Delhi-110002.
2. The Dy. Director of Commercial Audit, FCI Hqrs. Khadya Sadan,  
New Delhi.
3. The Director of Commercial Audit, 4th Floor, 27-Mirza Galib Street,  
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4. The Dy. Director (Commercial) Account Audit, Principal Director  
(Commercial Account Audit) M.A.B-4A, 3rd floor, F.C.I. Building, 8 Meyar,  
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5. The Dy. Director of Commercial Audit, M.A.V-4 CAG/Audit, Branch Office,  
7th Floor, Audit Building, Plot No. 25- C, Behind Income Tax Office,  
Bandra Kurla Complex, Mumbai-400051.
6. The Dy. Director (Commercial) Account Audit, M.A.V.-4, CAG  
(Audit)/Punjab, New A.G. (Audit) Building, First Floor, Sec- 17E,  
Chandigarh- 160017.
7. The Sr. Regional Audit Officer, C/o General Manager (Region), FCI,  
Regional Office,TC/3V, Vibhuti Khand, Gomti Nagar, Lucknow.
8. The Regional Audit Officer, C/o FCI, Regional Office, Chetak Building, M.P. Nagar,  
Habib Ganj, Bhopal (MP)
9. Webmaster .fci@nic.in- for uploading on website.