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Accounting of write off of
the assets created out of the
grant-in-aid - Procedure
regarding.

GOVERNMENT OF MAHARASHTRA
Finance Department.

CR1981021201

Resolution No. GIA-1080/857/80/ADM-11.

Mantralaya, Bombay-400 032, dated the 12th February 1981.

RESOLUTION

Appendix 22 of Bombay Financial Rules, 1959 and Rules thereunder do not specifically provide for any procedure for accounting of write-off of the assets created out of the grant-in-aid.

2. Government is, therefore, pleased to lay down following procedure in consultation with Accountant General, Maharashtra I, Bombay, for accounting of write-off of the assets created out of the grant-in-aid.

(i) As and when an asset is written off, necessary notes shall be kept in the Proforma II and III prescribed under Appendix 22 of Bombay Financial Rules, 1959 by the grantee institutions. At this stage, there is no need to reflect the same in income and expenditure account.

(ii) As and when an asset is written off or is sold, the sale proceeds thereof shall be taken as receipts of grantee institutions and shown in the Income and Expenditure account (income side) and the book value of the assets disposed of shall be shown as assets disposed of below the total value of the assets on the assets side of the balance-sheet and simultaneously the same value shall be shown under the heading "Capital Investment Written Off" on the liability side of the balance-sheet. This would not be reflected in the Income and Expenditure account (expenditure side) and thereby the expenditure of the grantee institutions will not be unnecessarily inflated.

3. Necessary amendments to Section III of the Appendix 22 to Bombay Financial Rules, 1959, will be issued in due course.

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

D.M. KHANORKAR,
Deputy Secretary to Government,
Finance Department.

GCP.RCTA/F.D.-H-1133(8,000+5-2-81)

P.T.O.

Copy to :-

- The Accountant General, Maharashtra I, Bombay, with reference to his u.o. No.TM/22-ST/BFR/4638, dated 29th January 1981 (100 copies),
- The Accountant General, Maharashtra II, Nagpur (40 copies),
- The Pay and Accounts Officer, Bombay (40 copies),
- The Resident Audit Officer, Bombay,
- The Chief Auditor, Local Fund Accounts, Bombay,
- The Senior Deputy Director, Commercial Audit Circle, Worli, Bombay-400 018,
- The Secretary to Governor,
- The Secretary to Chief Minister,
- The Personal Assistants to all Ministers, Ministers of State,
- All Divisional Commissioners,
- *The Prothonotary and Senior Master, High Court of Judicature, Bombay,
- *The Registrar, Office of the Lokayukta and Upa-Lokayukta, Bombay,
- *The Registrar, High Court of Judicature, Appellate Side, Bombay,
- *The Secretary, Maharashtra Public Service Commission, Bombay,
- *The Secretary, Maharashtra Legislature Secretariat, Bombay,
- The Director of Accounts and Treasuries, Bombay,
- The Deputy Director of Accounts and Treasuries, Pune/Nagpur,
- All Treasury Officers,
- All Sub-Treasury Officers,
- The Chief Executive Officers of all Zilla Parishads,
- All Departments of the Mantralaya,
- All Heads of Departments and Heads of Offices under the various Departments of the Mantralaya,
- All Desks in Finance Department,
- The Select file/ADM-9.

*By letter.

No. **A-1/CR-1374/AG** of 1981.

Copy forwarded for information and guidance to -

All Dy. Director of Land Records

[Signature]
for Settlement Commissioner & Director of Land Records, Pune.

Copy to Desk Officer A-2/3 and B-1/II/III and R.K.

H-1133(8,000+5-2-81)-a.

WS 938

[Signature]

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Maharashtra Civil Services
(Revised Pay) Rules, 1978 -
Exercise of option under -

GOVERNMENT OF MAHARASHTRA
Finance Department.
Circular No. PCR-1180/1094/SER-10.
Mantralaya, Bombay-400 032, Dated the 23rd February 1981.

C I R C U L A R

A large number of Class IV and Class III Government employees holding posts, the prescribed qualification for which is below S.S.C., have exercised the option without correctly understanding the implications of the rules contained in Maharashtra Civil Services (Revised Pay) Rules, 1978. Consequently such persons are drawing less pay than their colleagues either in the same or other departments. It has, therefore, been represented to Government that such Government servants who have already exercised or deemed to have exercised option under the above mentioned rules would like to exercise a fresh option.

2. On careful consideration Government is pleased to direct that Class IV and only such Class III Government employees holding posts, the prescribed recruitment qualification for which is below S.S.C. should be allowed, if they so consider it necessary, to exercise a fresh option in relaxation of Rules 6 and 7 of the Maharashtra Civil Services (Revised Pay) Rules, 1978 on or before 31st May 1981. Requests for extending the date for exercising a fresh option after 31st May 1981 will, under no circumstances, be entertained.

3. The Heads of Departments/Offices are requested to bring these orders to the notice of concerned employees and arrange to obtain from them the necessary correct options. They are also requested to give necessary guidance in the matter to all concerned.

S.PANDIT,
Deputy Secretary to Government.

To

The Accountant General, Maharashtra I, Bombay,
The Accountant General, Maharashtra II, Nagpur,
The Pay and Accounts Officer, Bombay,
The Resident Audit Officer, Bombay,

P.T.O.

GCP.ROTA/F.D.-H-1144(8,000+5-2-81)

The Chief Auditor, Local Fund Accounts, Bombay,
 The Deputy Chief Auditor, Local Fund Accounts,
 Bombay / Pune / Nagpur / Aurangabad,
 The Secretary to Governor,
 The Secretary to the Chief Minister,
 The Personal Assistants to the Ministers and Ministers
 for State,
 *The Prothonotary and Senior Master, High Court, Bombay,
 *The Registrar, High Court, Appellate Side, Bombay,
 *The Secretary, Maharashtra Public Service Commission,
 Bombay,
 *The Secretary, Maharashtra Legislature Secretariat,
 Bombay,
 *The Registrar, Office of the Lokayukta and Upa-Lokayukta,
 Bombay,
 The Departments of the Mantralaya,
 All Heads of Departments and Offices under the various
 Departments of Mantralaya,
 The Liaison Officer, Mantralaya, Bombay,
 The Chief Executive Officers of all Zilla Parishads,
 All Desks in Finance Department,
 Select File, Finance Department, (SER-10).

*By letter.

No.

of 1981.

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