

**GOVERNMENT OF PUDUCHERRY
DIRECTORATE OF ACCOUNTS AND TREASURIES**

No. 001/DAT/SIW/APV/2023-24

Puducherry, dt. 03.03.2024

C I R C U L A R

Sub: DAT – SIW - Annual Physical Verification of stores to
be conducted by the Departments for the year 2023-2024
– Reg.

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As per Rule 213 of the General Financial Rules 2017, all kinds of Departmental stores should be periodically verified, at least, once in a year. The inventory for the fixed assets should ordinarily be maintained at the site. Fixed assets and consumable should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, should be promptly investigated and brought to the account as per Rule 213(1) of GFR 2017.

2. Accordingly, all the Heads of Departments / Offices are requested to take necessary action to conduct Annual Physical Verification for the year 2023-2024 in respect of their offices including sub-offices / branches / units etc. As per Rule 213 (1) & (2) of GFR 2017, the fixed assets, consumables, furniture, fixture, office equipments, tools, plants, machinery, etc are to be physically verified. In case physical verification could not be conducted for any reason, it should be got condoned by the Government.

3. It may be ensured that the report on the result of physical verification should contain all the particulars such as quantity verified (physical / ground balance), quantity as per ledger, excess / shortage if any, and the folio number of the ledger. The actual condition of the stores should be reported in the remarks column. As and when the materials require condemnation, early action must be taken to get them survey reported by the committee constituted and auctioned /disposed after observing the usual formalities (as per Rule 217 of GFR 2017), before they get deteriorated. The auctioned materials should be deducted from the account in the relevant stock register immediately quoting the references of the G.O.Rt.No. & date as well as the challan No. & date for the remittance of the sale proceeds into Government Account.

4. As per Rule 213 (3) of GFR 2017, discrepancies, including shortages, damages and unserviceable goods, if any, identified during physical verification shall immediately be brought to the notice of the competent authority for taking appropriate action.

5. A copy of the report on the physical verification so conducted may be forwarded to the Stores Superintendent of this Directorate, who will carry out regular, surprise and test check whenever necessary as per G.O. Ms.No.8 dt.22-09-1986 of Personnel & Administrative Reforms Wing, Chief Secretariat, Puducherry.

6. The Physical Verification Report for the year 2023-24 may be sent to this Directorate on or before 28-06-2024

(S. PRABAVADY)

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6/3/24

DIRECTOR OF ACCOUNTS & TREASURIES

To

1. All the Heads of Department / Offices.
2. The Collector, Karaikal.
3. The Regional Administrator, Mahe / Yanam.
4. The joint Resident Commissioner, Puducherry Guest House, No.3, Sardar patel Marg, Chanakyapuri, New Delhi-110 021.
5. The Assistant Director, Govt, Guest House, Chennai.
6. The Programmer, EDP, DAT, Puducherry with a request to upload in DAT's portal.

Copy submitted to:

The Commissioner-cum-Secretary to Government(Finance),
Chief Secretariat, Puducherry – for information please.