

GOVERNMENT OF PUDUCHERRY
DIRECTORATE OF ACCOUNTS AND TREASURIES

No.001/DAT/SIW/APV/2025-26

Puducherry, dt. 11.03.2026

C I R C U L A R

Sub: DAT – SIW - Annual Physical Verification of Stores
for the year 2025-2026 to be conducted by the
Departments – Reg.
-000-

As per Rule 213 of the General Financial Rules, 2017, all kinds of departmental stores including fixed assets and consumables are required to be physically verified at least once in a year and the results recorded in the respective stock registers. Any discrepancies noticed during verification should be promptly investigated and brought to account.

2. In this regard, all the Heads of Departments / Offices are requested to take necessary action to conduct the Annual Physical Verification of Stores for the year 2025–2026 in respect of their offices, including all sub-offices / branches / units, covering items such as fixed assets, consumables, furniture, fixtures, office equipment, tools, plants and machinery, computer and its peripherals as prescribed under Rule 213(1) & (2) of GFR, 2017. In case the physical verification could not be conducted for any valid reason, the same should be got condoned by the Government.

3. The Physical Verification Report should clearly indicate the quantity as per stock register, quantity verified (ground balance), excess / shortage if any, and the relevant folio number of the stock register. The actual condition of the stores should also be recorded in the remarks column.

4. In respect of unserviceable / obsolete stores, necessary action should be taken to survey and dispose of the items through the competent committee by following the prescribed procedures under Rule 217 of GFR, 2017, before they deteriorate further. The disposal of such stores should be recorded in the stock register quoting the relevant Government Order and challan details for remittance of sale proceeds into Government Account.

5. In respect of disposal of hazardous waste, scrap batteries and electronic waste (e-waste), the departments shall follow the extant guidelines issued by the Ministry of Environment, Forest and Climate Change. Such items shall be disposed of only to authorized recyclers or pre-processors possessing valid registration from the competent authority on the date of e-auction as well as on the date of delivery.

6. Attention is also invited to the Puducherry Motor Vehicle Scrapping Policy, 2024 issued vide G.O. Ms. No. 01/Tr.Sectt./2024 dated 05.01.2024 of the Transport Secretariat, Puducherry, which came into effect from 01.04.2024. As per the policy, Government vehicles including those belonging to Public Sector Undertakings and Autonomous Bodies shall be de-registered and scrapped after completion of 15 years, and such vehicles shall be disposed of only through Registered Vehicle Scrapping Facilities (RVSF) as prescribed.

7. As per Rule 213(3) of GFR, 2017, discrepancies such as shortages, damages, or unserviceable items noticed during physical verification should immediately be brought to the notice of the competent authority for necessary action.

8. A copy of the Physical Verification Report may be forwarded to the Stores Superintendent, Directorate of Accounts and Treasuries, Puducherry, who will carry out test checks and surprise verifications, wherever necessary, as per G.O. Ms. No. 8 dated 22.09.1986 of the Personnel & Administrative Reforms Wing, Chief Secretariat, Puducherry.

9. The Physical Verification Report for the year 2025–2026 should reach this Directorate on or before **30.06.2026**.



(H. SHEIK MOIDEEN)
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, Government Guest House, K.K.Nagar 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.