GOVERNMENT OF JAMMU AND KASHMIR
FINANCE DEPARTMENT
(www.jkdat.jk.gov.in)

Subject: Clearance and Disposal of Dead Stock Items in accordance with General Financial Rules (GFR).

CIRCULAR

It has been observed that dead stock items are lying undisposed in various Government Departments/Offices for prolonged periods, resulting in blockage of Government assets, avoidable occupation of storage space and deterioration in value of such items. This is in contravention to the provisions contained in Rules 217 to 223 of the General Financial Rules (GFR), which provide for proper management, survey and disposal of obsolete, surplus items and assets.

In order to ensure effective inventory management and compliance with the aforesaid provisions of the GFR, all Administrative Departments, Heads of Departments, Treasury Officers and Drawing & Disbursing Officers are hereby impressed upon to take immediate necessary action on the following lines:

I. All Departments/Offices shall conduct physical verification of stores and inventories under their control and identify obsolete, surplus, and unserviceable items in terms of Rule 217 of the GFR.

II. The identified items shall be surveyed and declared unserviceable by the competent Authority in accordance with Rule 218 of the GFR.

III. Disposal of dead stock shall be undertaken in a transparent manner through public auction, tender, e-auction or other methods prescribed under Rule 219 and Rule 220 of the GFR so as to ensure fairness, transparency and maximum realization of Government revenue.

IV. Proper stock registers, survey reports and disposal records shall be maintained as required under the provisions of the GFR for audit and inspection purposes.

V. Sale proceeds shall be promptly deposited into the concerned Government Treasury under the appropriate Head of Account.

VI. Treasury challans and related records shall be maintained for audit and verification.

All Departments shall accord top priority to the matter and ensure strict compliance with the provisions of the General Financial Rules.

Director(s) Finance/Financial Advisors of all departments shall share monthly progress report with the Finance Department without fail.

Sd/-
Shailendra Kumar (IAS)
Financial Commissioner (ACS)
Finance Department

Dated: 19-06-2026

No:DGAT/T-Adm/ 7920342/64

Copy for information to:

1. All Administrative Secretaries to the Government.
2. All Heads of Departments.
3. Director Accounts & Treasuries Jammu/Kashmir.
4. Directors Finance/FA(s) of all Administrative Departments.
5. All Treasury Officers of UT of J&K.
6. Private Secretary to Financial Commissioner (ACS) Finance Department.
7. All Drawing & Disbursing officers of UT of J&K.
8. In-charge website DGAT.

19.6.26

Director General
Accounts & Treasuries,
Finance Department.