

DR.PANJABRAO DESHMUKH KRISH VIDYPEETH, AKOLA  
FINANCIAL ADMINISTRATION DIVISION

ORDER

NO.FAD/IAW/Write off/2018/133

Dated : 18 /01/2019

As per the provisions contained in M.A.U. Account code 1991(Rule 7.9), a Head of office is required to carry out physical verification of store & stock once in every year. The controlling officers have to get the annual verification of stock done of all the officers/schemes under their control.

The chapter 19 of Account Code and E.C. resolution No.EC/5 have laid down the process to be adopted for write off losses.

During physical verification, the articles / property found unserviceable / condemned are to be disposed off after necessary sanction to write off and auctioned.

However, it is observed that the aforesaid instructions are not followed and sizeable quantity of unserviceable, worn out, un-economical, useless, condemned or broken articles of all types including works material in stock and material at site are found without their proper condemnation & write off. As a result this undesirable stock create inconvenience to the technical programme at one side and this is indirectly a pecuniary loss to the university on the other side. In addition this has been inviting unnecessary audit objections every year.

It has, therefore, became necessary to take a special drive for writing off & auction of such unserviceable and condemned dead stock. It is, therefore, proposed to take up the special drive in three phases.

**1) Verification of stock & stores**

All Heads of Offices shall conduct the physical verification of all stores, dead stock, equipment, movable & immovable property (Farm implements, vehicles, office furniture, Hostel material, electronic material & Lab equipments etc.) As per the instructions contained in Account Code and issued from time to time. This should be done before 31/01/2019.

## 2) Write off of dead stock off all types

The detail procedure regarding write off losses of property & authorities competent to exercises the powers to sanction write off has already been prescribed and laid down in Accounts Code (Chapter 19), EC/5 and D.F.P. 1007. The process of write off should be completed before 15/02/2019.

## 3) Auction of written off of dead stock

Regarding the auction of the dead stock the separate order / notification will be issued in due course of time.

*Panab*  
Comptroller

Dr. Panjabrao Deshmukh Krishi  
Vidyapeeth, Akola

### Copy to the :

- 1) Head Offices (all) \_\_\_\_\_
- 2) Controlling Officers (all) \_\_\_\_\_
- 3) Pay and Accounts Officers, Akola/Nagpur for information and necessary acution.

### Copy to the :

- 1) Associate Dean, College of Agril. Engg. & Tech., Dr.P.D.K.V., Akola.
- 2) H.D. Farm Power Machinery, College of Agril. Engg. & Tech., Dr.P.D.K.V., Akola.
- 3) Incharge, Automobile workshop, Dr.P.D.K.V., Akola.
- 4) Dy. Registrar (GAD), Dr.P.D.K.V., Akola.
- 5) Officer Incharge, ARIS, Computer Centre, Dr.P.D.K.V., Akola.
- 6) Distt. Audit Officer, Local Fund, Dr.P.D.K.V., Akola.

### Copy f.w.s. to :

- 1) Registrar, Dr.P.D.K.V., Akola.
- 2) T.S. to V.C. for information of Hon'ble Vice-Chancellor, Dr.P.D.K.V., Akola.

- sd/-  
Comptroller