



**DELHI TECHNOLOGICAL UNIVERSITY**  
(Formerly Delhi College of Engineering)  
Shahbad Daulatpur, Bawana Road: Delhi – 110042



File No: DTU/SS/13/2025-26/ 096

Dated: 29/01/2026

**CIRCULAR**

**Subject – Annual Physical Verification of Fixed Assets/Non-Consumable items**

In accordance with Rule 213 of the General Financial Rules (GFR), 2017. it is hereby informed that all departmental stores and fixed assets/non-consumable items shall be physically verified at least once in a year. The outcome of such verification must be duly recorded in the relevant Stock Registers. Any discrepancies noticed during verification shall be promptly investigated and brought to the notice of the Competent Authority, with a copy endorsed to the Store Section, as per GFR 2017.

**1. Physical Verification Procedure**

- (i) Physical verification shall invariably be conducted in the presence of the Officer responsible for the custody of the inventory/assets i.e. HoD/Lab In-charge.
- (ii) A certificate of verification, along with detailed findings, shall be recorded in the concern Stock Register of Department/Laboratory.
- (iii) Discrepancies such as shortages, excesses, damages, theft or unserviceable items, if any, identified during verification shall be immediately reported to the Competent Authority, with intimation to the Store Section for further necessary action.

**2. The verification report must contain the following particulars:**

- Quantity as per physical verification (physical/ground balance)
- Quantity as per ledger/stock register of Department/Laboratory.
- Excess or shortage, if any
- Relevant ledger/Indent number
- Particular of items with make/model number and year of purchase with cost.
- Serviceable/Not Serviceable
- Remarks if any.

Where materials are found obsolete, damaged, or unserviceable, timely action shall be initiated for condemnation, survey, and disposal/auction after observing prescribed formalities, in accordance with GFR 2017, so as to prevent further deterioration.

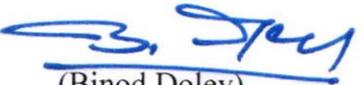
**3. Scope of Verification**

- Verification shall cover all non-consumable items recorded in the Stock/Asset Registers maintained in Departments/Schools/Units/Offices/Sections/Hostels, etc.
- Verification reports shall be countersigned by the Branch In-Charge / HoD / Chief Warden of Hostels / Deans, as applicable.

4. The Physical Verification Committee shall:

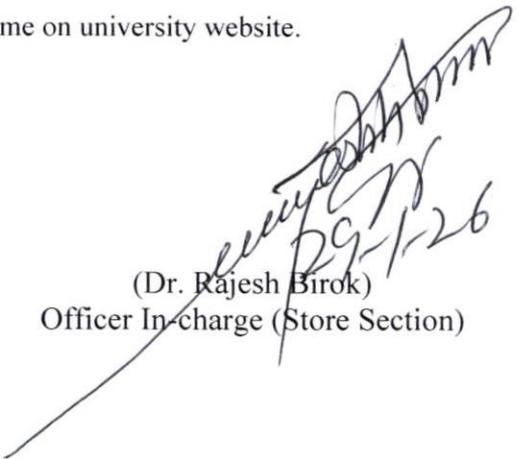
- (i) Ensure that materials/assets are physically available as per the nomenclature, description, and specifications recorded in the Stock Registers of the Department/Laboratory.
- (ii) Submit the duly signed verification report (by HoD/Dean/Branch In-Charge, as applicable) to the Central Store Section within the stipulated time period.
- (iii) Report all discrepancies, including shortages, damages, theft and unserviceable items, to the Competent Authority for appropriate action.
- (iv) Physical verification will be conducted for all items recorded in the Stock Register of the Department/Laboratory/Branch etc.

5. All Deans / Heads of Departments / Officers shall conduct the Annual Physical Verification of their respective departments, including laboratories, through the Committee constituted for physical verification. In the event that physical verification cannot be conducted within the stipulated time for any reason, the same shall be intimated to the Store Section for further necessary action.

  
(Binod Doley)  
Registrar  
29/01/2026

Copy to:

1. PA to Hon'ble VC: For kind information of Hon'ble Vice Chancellor, please.
2. PA to Registrar: For kind information of Registrar, please.
3. All Dean/HoDs/Director: For kind information, please.
4. COE/COF/CPO/Chief Warden/Librarian: For kind information, please.
6. All Branch In charges: For kind information, please.
7. Head Computer Centre- with the request to upload the same on university website.
8. Guard file.

  
(Dr. Rajesh Birok)  
Officer In-charge (Store Section)  
29-1-26