

GOVERNMENT OF JAMMU AND KASHMIR  
FINANCE DEPARTMENT (Codes Division)  
CIVIL SECRETARIAT, Jammu/Srinagar

Notification,

Jammu, the 9<sup>th</sup> of July 2021.

**S.O 226**:- In exercise of the powers conferred under section 67 of the Jammu and Kashmir Reorganization Act, 2019, the Lieutenant Governor, Union territory of Jammu and Kashmir is pleased to delegate his Financial Powers to write-off the losses in favour of the Administrative Departments, Major Heads of Departments, Class-I Officers (Other Officers), Class-II Officers and Class-III Officers, to the extent as indicated in Annexure-A & B.

By Order of the Lieutenant Governor.

Sd/-  
(Dr. Arun Kumar Mehta), IAS  
Financial Commissioner,  
Finance Department.


No. A/GFR(2019)-Arrears/ 812-J

Dated: 09.07.2021

Copy to the:-

1. Advocate General, J&K High Court Srinagar/Jammu.
2. Principal Accountant General J&K Srinagar/Jammu.
3. All Financial Commissioners.
4. Principal Secretary to the Hon'ble Lieutenant Governor
5. All Principal Secretaries to Government.
6. Jt. Secretary (J&K), Ministry of Home Affairs, Government of India.
7. Principal Resident Commissioner, 5-Prithvi Raj Road New, Delhi.
8. Chief Electoral Officer, J&K.
9. All Commissioner/ Secretaries to Government.
10. Divisional Commissioner Kashmir/ Jammu.
11. Principal Secretary to Chief Justice J&K High Court Srinagar/Jammu.
12. Registrar General, J&K High Court Srinagar/Jammu.
13. Director Anti Corruption Bureau, J&K.
14. Director General, Audit and Inspections.
15. Director General, Budget Division J&K.
16. Director General Accounts and Treasuries.
17. Director General Funds Organization.

18. Director Local Fund Audit & Pensions, J&K.
19. Director Information J&K.
20. All Head of Departments/ Managing Directors/ Chief Executives of State PSU's/ Autonomous Bodies/ Societies.
21. Secretary J&K Public Service Commission.
22. All District Development Commissioners.
23. Secretary, J&K Legislative Assembly.
24. Director/Principal, Northern Zonal Accountancy Training Institute Jammu.
25. Director Accounts & Treasuries Kashmir/ Jammu.
26. All Directors of Finance/Financial Advisors & CAOs.
27. Principal Accountancy Training School Srinagar.
28. Joint Director, J&K Funds Organization Srinagar/Jammu.
29. General Manager, Government Press, Srinagar/ Jammu for publication in Government Gazette.
30. Private Secretary to Hon'ble Advisors (F)/(B)/(BK), for information.
31. Private Secretary to Chief Secretary.
32. Private Secretary to Financial Commissioner, Finance Department.
33. All Treasury Officers.
34. I/C website, FD ([www.jakfinance.nic.in](http://www.jakfinance.nic.in)).
35. I/C website, GAD ([www.jkgad.nic.in](http://www.jkgad.nic.in)).
36. Government Order File (W2scs).

  
(S.L. Pandita)  
Director General (Codes),  
Finance Department.

**Annexure-A**

The Power to sanction write off losses, stores etc. is delegated in the following cases.

**A) General Powers:-**

S.No.	Nature of Power	To whom delegated	Extent
1.	Writing off the irrecoverable value of stores and live stock lost when there is no fraud and negligence of individuals or other causes.	All Departments	Full Powers with the consent of Director Finance/ FA & CAO.
2.	Writing off the irrecoverable value of stores and live stock lost when there is fraud and negligence of individuals or other causes.	<ul style="list-style-type: none"> <li>i) Administrative Department</li> <li>ii) Major Heads of Department</li> <li>iii) Class I Officers</li> <li>iv) Class II Officers (Other Officers)</li> </ul>	<ul style="list-style-type: none"> <li>i) Provided that amount of write off in any individual case does not exceed Rs. 1,00,000/-, subject to limit of Rs. 5,00,000/- book value in a year and loss does not disclose defect of system, the amendment of which will require a reference of Finance Department.</li> <li>b) Serious negligence on the part of Government servant which might call for a disciplinary action.</li> <li>ii) Up to Rs. 50,000/- in each case.</li> <li>iii) Up to Rs. 10,000/- in each case</li> <li>iv) Up to Rs. 1,000/- in each case</li> </ul>
3.	Writing off public money lost by no fraud or no negligence of individuals or other causes.	<ul style="list-style-type: none"> <li>i) Administrative Department</li> <li>ii) Major Heads of Department</li> <li>iii) Class I Officers (Other Officers)</li> </ul>	<ul style="list-style-type: none"> <li>i) Up to Rs. 20,000/- in each case subject to limit of Rs. 2.00 Lacs per annum.</li> <li>ii) Up to Rs. 10,000/- in each case subject to limit of Rs. 1.00 Lac per annum.</li> <li>iii) Up to Rs. 20,000/- per annum.</li> </ul>
4.	Writing off public money lost by fraud or the negligence of individuals or other cases.	<ul style="list-style-type: none"> <li>i) Administrative Department</li> <li>ii) Major Heads of Department</li> <li>iii) Class I Officers (Other Officers)</li> </ul>	<ul style="list-style-type: none"> <li>i) Up to Rs. 20,000/- in each case subject to limit of Rs. 2.00 Lacs per annum.</li> <li>ii) Up to Rs. 10,000/- in each case subject to limit of Rs. 1.00 Lac per annum.</li> <li>iii) Up to Rs. 20,000/- per annum.</li> </ul>

5.	To deal with the cases of destruction of UT property by fire or any other extraordinary calamity such as flood lightning etc.	All Administrative Departments	Full Powers with prior concurrence of Finance Department.
6.	Loss of revenue or irrecoverable loans and advances.	All Administrative Departments	Full Powers with prior concurrence of Finance Department.
7.	Deficiencies and depreciation in the value of stores (other than a motor vehicle or motor cycle) included in the stock and other accounts.	i) Administrative Department	Full Powers
		ii) Major Head of Departments	01 Lakh
8.	To Sanction write-off of Books lost or rendered unserviceable in their own and Sub-ordinate offices	i) Major Head of Department/ Class-I Officer	Full Powers.
		ii) Class-II Officer	Up to Rs. 5,000/- in each case.

Note:- Written Down value Method of Depreciation @ 10% p.a. of actual cost.

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B) Special Delegation/Powers:

<b>Public Works Department</b>			
1.	To write off losses of stock due to depreciation as opposed to actual loss.	Administrative Department	Full Powers
2.	To write off losses due to depreciation of serviceable stock i.e, Book losses only as opposed to actual losses.	i) Chief Engineers	Up to 1.00 lacs
		ii) Superintending Engineers	Up to Rs. 60,000/-
		iii) Executive Engineers	Up to Rs. 10,000/-
3.	To sanction write off from Return of Tools and Plants where only Part values have been recovered.	i) Chief Engineers	Up to Rs. 25,000/-
		ii) Superintending Engineers	Up to Rs. 15,000/-
		iii) Executive Engineers	Up to Rs. 5,000/-
<b>Consumer Affairs and Public Distribution Department</b>			
4.	To sanction write off of grains eaten by worms or rats in granaries.	i) Administrative Department	Up to 3% of Book value of stock.
5.	To sanction write off of- i) shortages of food grains in transit; ii) losses on food grains in storage	i) Administrative Department	i) Up to 1% ii) Up to 3%
		ii) Director Food & Supplies Department (Storage Only)	Up to 3,650 KGS per quintal
		i) Administrative Department	To the extent of 3 %
6.	To fix the rate of dryage of food grains and to sanction the write off thereof.	ii) Director Food & Supplies Department	i) Within sanctioned Budget grant ii) Up to 3 Kilo per quintal iii) The cases where 3 kilos limit is passed the matter to be reported to the Government.



**Police Department**

7.	To sanction write off of cartridges used by Police Officers.	Additional Director General of Police/ Inspector General of Police and Deputy Inspector General of Police.	Full Powers with approval of Home Department.
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**Agriculture Department**

8.	To sanction write off of decrease in seeds owing to dryage or damage	i) Director Agriculture ii) Director Parks/Floriculture iii) Director Sericulture &	Up to 3 Kilos per quintal
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**Animal & Sheep Husbandry Department**

9.	To sanction write off of deceased animals.	i) Administrative Department ii) Director Animal Husbandry iii) Director Sheep Husbandry	Full Powers Up to the value of Rs. 10000 each.
10.	Write off of the wastage in ration articles and seeds purchased.	i) Administrative Department ii) Director Animal Husbandry iii) Director Sheep Husbandry	Full Powers To the extent of 3 Kgs per quintal
11.	To sanction writing off of breakage and leakage of medical stores.	i) Administrative Department ii) Director Animal Husbandry iii) Director Sheep Husbandry	i) Full Powers ii) Up to Rs. 10,000 in each individual case subject to limit of Rs. 1,00 lakh in a year

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**Medical Department**

12.	To write off finally the value of Medical articles and supplies rendered unserviceable, useless or obsolete on recommendation of Survey Committee to be constituted by them.	<ul style="list-style-type: none"> <li>i) Principal Medical College/ Dental College/ Director Health Services/ Director Family Welfare/ Director ISM/ drug Controller.</li> <li>ii) Superintendent Hospitals and Dy. Directors.</li> <li>iii) District Medical Officer.</li> <li>iv) CMOs/Suptds of Distt. Hospitals</li> <li>v) Block Medical Officer.</li> </ul>	Full Powers  Up to Rs. 25,000/- at a time subject to a maximum of Rs. 2,00 lacs p.a.  Up to Rs. 15,000/- at a time subject to a maximum of Rs. 1,00 lakh p.a.  Up to Rs. 10,000/- at a time subject to a maximum of Rs. 50,000/- p.a.  Up to Rs. 5,000/- at a time subject to a maximum of Rs. 50,000/- p.a.
13.	To write off finally the value of articles and supplies rendered unserviceable, useless or obsolete.	<ul style="list-style-type: none"> <li>i) Director Sher-e-Kashmir Institute of Medical Sciences.</li> <li>ii) Joint Director Administration (Institute of Medical Sciences) Principal SKIMS, Bemina</li> <li>iii)</li> </ul>	Full Powers
14.	To sanction write off of breakages and leakages of Medical stores not attributable to gross negligence of any employee.	<ul style="list-style-type: none"> <li>i) Director Health Services</li> <li>ii) Principal Govt. Medical Colleges.</li> <li>iii) Principal Dental College</li> <li>iv) Managing Director, Medical Supplies Corporation</li> <li>v) Director ISM</li> <li>vi) Director Family Welfare/ MCH &amp; Immunisation.</li> <li>vii) Controller Drugs, Food Organisation.</li> <li>viii) Superintendent of Hospitals</li> <li>ix) Dy Director Health Services</li> <li>x) Chief Medical Officer</li> </ul>	i) Up to Rs. 10,000/- in each individual case subject to a limit of Rs. 1,00 lakh.  (ii-ix) Up to Rs. 5,000/- in each individual case subject to a limit of Rs. 50,000/-.

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15.	To write off losses of stores on account of breakages or otherwise.	Director Institute of Medical Sciences.	Shier-i-Kashmir	Up to Rs. 10,000/- in each case subject to Rs. 1.00 Lakh in a year.
<b>Fisheries Department</b>				
16.	To write off of the wastages in feed purchases.	Development Fisheries / Director Fisheries.	Commissioner,	To the extent of 1kg per Quintal
<b>Stamps Department</b>				
17.	Irrecoverable Losses of Stamps	Commissioner of Stamps		Full Powers

Note: The departments shall follow the procedure laid down in GFR 2017, Chapter 2 (ii) for writing off of the losses / stores / live stock.

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**Annexure-B**

**Minimum Life Prescribed for Stock Articles**

Subject to the condition that no article is condemned or replaced unless on actual inspection it is certified to be really unserviceable, the life of stock articles is fixed as below:-

Name of articles	Life fixed
I) 1. Tents. 2. Chouldaries. 3. Durries. 4. Table Cloth. 5. Office Chairs. 6. Iron Stove.	6 Years

Note: - The life of tents belonging to the Police department shall be as under:-

	Inner Fly	Outer Fly
a) Jammu Region	3 Years	2 Years
b) Kashmir Region	4 Years	3 Years

Where in a particular case the weather happens to be too inclement the IGP Jammu and Kashmir may declare obsolete the tents which according to him have been rendered unserviceable owing to the circumstances beyond the control of the users.

Name of articles	Life fixed
II) 1. Leather boxes, belts, etc. 2. Office Clock 3. Office Time Piece 4. Bicycles 5. Boots 6. Numdas	5 Years
III) 1. Iron Trays 2. Despatch boxes 3. Tubs 4. Brass basins and Jugs 5. Brass Utensils 6. Iron spades, pick-axes and hammers etc. 7. Road and Gardening implements	15 <sup>2</sup> / <sub>3</sub> Years
IV) 1. Tables 2. Boxes. 3. Almirahs 4. Stools 5. Benches 6. Steel trunk 7. Buckets 8. Paper Racks and Pigeonholes	10 Years

V) 1. Trays 2. Lanterns 3. Lamps 4. Commodes 5. Pots 6. Basins 7. Soap dishes etc. 8. Chicks 9. Gunny Bags 10. Canvas Bags 11. Door Mats 12. Rubber stamps 13. Camp Chairs 14. Camp tables 15. Curtains 16. Wicker Chairs 17. Oars	3 Years	
VI) Type Writers	12 Years	
VII) Callipers	1 Year	
VIII) Iron Safes	No life can be fixed	
IX) Survey and drawing instruments.	No life can be fixed. These can be used as long as they stand in order or can be used after repairs.	
X) Cotton Tape Niwar	3 Years for Steel folding beds.	
XI) Duplicating Machines		
a) Electric Machines	10 Years	In the Secretariat Departments and the offices of the Heads of Departments
b) Hand Operated Machines	7 Years	In the case of other offices the life of Electric as well as hand operated machines will be 10 Years.

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