

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

CIRCULAR

Subject: Implementation of e-Sam (e-Security Assessment and Management) Portal in UT of J&K - accounting guidelines for newly purchased Information Technology assets.

As part of the Cyber Security initiatives of the Government of Jammu & Kashmir, the e-SAM (e-Security Assessment and Management) Inventory Management Portal has been launched on 6th October, 2025, to provide real-time centralized visibility of IT inventory across government offices, replacing outdated manual and legacy systems for procurement, stock management and distribution.

This digital transition shall save time and costs, while enhancing cyber resilience, transparency and accountability of IT assets across the Union territory. For streamlining its implementation, circular guidelines have been issued by GAD mandating therein shift to e-SAM Portal for all inventory - related functions with effect from December 15th, 2025.

Accordingly, all the Administrative Secretaries/HoDs are advised to direct their subordinate offices to strictly comply with following instructions and to shift to e-SAM Portal for all inventory - related functions By April 2026:

1. The Hardware/software items owned by the department should be properly maintained and in terms of Rule 211 of GFR-2017. All the Officer-in-charge of stores shall maintain suitable item-wise lists and accounts and prepare accurate returns in respect of the goods and materials in their respective charge, making it possible at any point of time to check the actual balances with the book balances. The form of the stock accounts shall be determined with reference to the nature of the goods and materials, frequency of the transactions and the special requirements of concerned Govt. Departments.
2. The departments may also ensure that timely payments are processed for procurement of Hardware/software items only on production of the certificate issued by the DDO certifying that the items purchased vide GeM invoice No. — dated: — has been duly uploaded on e-SAM portal.
3. It is therefore, impressed upon all the departments to strictly follow GFR- 2017 (Rule 211) for keeping the track of all the Hardware/software items procured or already owned FD-Code/201/2021-02-FINANCE DEPARTMENT-Part(1) I/594555/2026 by the department to ensure end-to-end accountability and

Handwritten signature and date:
18/12/26

traceability of ICT assets, strengthen cyber security posture through asset visibility and enforce procurement discipline and improve audit readiness.


Sd/-
(Santosh D Vaidya, IAS),
Principal Secretary to Government,
Finance Department.

Copy to the: -

- 1.Ld. Advocate General, the High Court of Jammu & Kashmir and Ladakh.
- 2.All Financial Commissioners (Additional Chief Secretaries).
- 3.Additional Chief Secretary to the Hon'ble Chief Minister.
- 4.Director General of Police, Jammu & Kashmir.
- 5.Principal Accountant General, (A&E), J&K.
- 6.All Principal Secretaries to Government.
- 7.Principal Secretary to Hon'ble Lieutenant Governor.
- 8.Joint Secretary (J&K), Ministry of Home Affairs, Government of India.
- 9.Chief Electoral Officer, Jammu & Kashmir.
- 10.All Commissioner/Secretaries to Government.
- 11.Principal Resident Commissioner, 5-Prithvi Raj, New Delhi.
- 12.Divisional Commissioner Jammu/Kashmir.
- 13.Chairperson, Jammu & Kashmir Special Tribunal.
- 14.Principal Secretary to Chief Justice, the High Court of Jammu & Kashmir and Ladakh.
- 15.Registrar General, the High Court of Jammu & Kashmir and Ladakh.
- 16.Director, Anti-Corruption Bureau, J&K.
- 17.Director General, Accounts and Treasuries.
- 18.Director General, Funds Organization.
- 19.Director General, Audit and Inspections.
- 20.Director General, Local Fund Audit & Pensions, J&K.
- 21.Director General, Budget Division.
- 22.Director Information, J&K.
- 23.All District Development Commissioners.
- 24.All Head of Departments/ Managing Directors/ Chief Executives Officers of State PSUs/ Autonomous Bodies/ Societies.
- 25.Secretary, J&K Public Service Commission.
- 26.Secretary, J&K Legislative Assembly.
- 27.Director, Accounts & Treasuries, Jammu/Kashmir.
- 28.Principal/Director Finance, Accountancy Training Institute, Srinagar/ Northern Zonal Accountancy Training Institute, Jammu.
- 29.All Director(s) Finance/Financial Advisors & CAOs.
- 30.OSD/Private Secretary to the Hon'ble Chief Minister, J&K.
- 31.All Treasury Officers.
- 32.General Manager, Government Press, Jammu/Srinagar for publication in Government Gazette.

mahesh
18/2/26

33. Private Secretary to the Chief Secretary.
34. Private Secretary to all the Hon'ble Ministers.
35. Private Secretary to Advisor to the Hon'ble Chief Minister, J&K.
36. Private Secretary to Deputy Chief Minister, J&K.
37. Private Secretary to the Principal Secretary to Government, Finance Department.
38. I/C website, Finance Department (www.jakfinance.jk.gov.in).
39. I/C website, GAD (www.jkgad.nic.in).
40. Government Order File (W2scs).

 18/2/26
(Mahesh Dass)
**Director General Codes,
Finance Department.**