

APS RTC

O/o the VC & MD Finance Wing
Mushirabad Hyderabad Dated
28 Jul 97

No WA1/116(l)/97 98/AD

ACCOUNTS CIRCULAR No 8 / 1997 AD

Sub COMPUTERS / UPS Replacement of Computer / UPS Accountal Reg

There is abnormal delay in capitalisation of Computers and UPS on account of preparation of Receipt order Issue Note and Form "A" Large by Stores & Purchase Department To stream line the procedure regarding accountal of Computers and UPS the following instructions are issued

- 1 The Dy CME / COS Computers shall inform the date of installation of Computers / UPS at the Units with Acceptance Test observations within 15 days of installation to Stores & Purchase Department
- 2 Stores & Purchase Department shall prepare Receipt Order Issue Note and Form "A" Large in the same month in which the information of installation is received While furnishing the statement of Form "A" Large to Accounts Officer (Stores) of Head Office the details of Computers **1 e** (1) Full description of equipment (2) Quantity (3) Make (4) Date of installation (5) Acceptance Test observation (6) Location (7) Cost (8) Warranty (9) Post Warranty maintenance details (10) Whether replacement or new et in duplicate shall be sent by Stores Purchase Department along with the statement
- 3 While issuing Debit Advice to the Regional Accounts Office / Zonal Accounts Office to transfer the Stores expenditure copy of the particulars of Computers received from Stores / Purchase Department as above shall be sent along with Advice so that the Consolidation centre **1 e** Regional Accounts Office / Zonal Accounts Office shall maintain the Asset Register of Computers / UPS with cost Similarly Assets Register is to be maintained by Accounts Officer(Stores) for Head Office items
- 4 Whenever the new Computer / UPS is issued as replacement to old one the Accounts Officer(Stores) shall furnish the particulars of old Computer by collecting the same from Computer Cell / SPD to Accounts Officer(Works) to withdraw the Depreciation Fund
- 5 Basing on the information received from AO(Stores) AO(Works) shall check the Depreciation calculations and withdraw the amount of Depreciation from the Fund by crediting the Asset Account The amount Credited to the Asset Account shall be transferred to the Accounts Centre where the cost of Equipments were accounted for

Profit / Loss made on replacement shall also be accounted for in Accounts Officer(Works)

The Capital Expenditure of Computers / UPS accounted for upto JULY 94 by erst while 10 Regions before Zonal set up have been transferred to the respective Zonal Offices Hence the Credits given to AH 1643 for the withdrawal of the cost of Computers / UPS which were installed before 31 JUL 94 shall be sent to the concerned Dy Chief Accounts Officer of the Zone In respect of the cost of Computers / UPS installed after 1 AUG 94 the expenditure was accounted for in the books of Regional Offices as such the Credits given to AH 1643 in respect of withdrawal of Computers / UPS installed after 1 AUG 94 shall be transferred to the concerned Regional Offices

Nomenclature of AH 1643 "Electronic Equipment s" shall be read as "Computers / UPS" Any other items classified in the same may be regularised

To accountal of Depreciation on Computers / UPS distinctly the following Account Heads are prescribed

<u>AH No</u>	<u>Nomenclature</u>
7650	Contribution to Depreciation Fund Computers / UPS
0250	Depreciation Fund Computers / UPS

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