

A p s r t c

Office of the V C & M D
Finance Wing Msrd Hyd 20
Dated: 24 JUL 2006.

No:WAI/55(I)/2006-FD.

ACCOUNTS CIRCULAR NO: 3/2006

Sub:-Change of nomenclature of AH 1642 and classifiable items under AH 1642 & AH 1643 - R e g a r d i n g .

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Instructions were issued vide Accounts Classification released in JUN 2004, for classification of Capital expenditure heads under group 16. It is decided to revise the classification as under.

1. The cost of each item of less than Rs:5,000/- need not be capitalized under group 16 and instead should be booked to respective revenue expenditure Account Heads.
2. Classification of AH 1642 and AH 1643 shall be as furnished below:

<u>EARLIER READ AS</u>	<u>NOW READ AS</u>
<u>(A) AH 1642(F&F) office equipments</u> Cost of Office Equipment such as Calculators, Telephone Instruments, Type writer, Duplicating Machine, Laminating Machine, Photo Copier, FAX Machine etc., shall be debited to AH 1642.	<u>AH 1642(F&F) Computers & Printers</u> Cost of printers and entire Computer systems comprising of Key Board, CPU, modem, Speaker &UPS shall be booked to this Account Head.
<u>(B)AH 1643 (F&F) Electronic Equipments</u> Cost of Computer Systems and peripherals such as Printer, Modem, Key Board and Electronic Equipment such as TIMS, FAX PABX, TVs and VCRs etc., shall be debited to AH 1643	<u>AH 1643 (F&F) Electronic Equipments</u> Cost of TIMs, FAX, PABX, TVs, VCD Players, Laminating Machine, Photocopier etc., shall be booked to this Account Head.

Though items less than Rs:5,000/- are not capitalized, to have control over the items in the nature of Tool & Plants, entries shall be made in the T&P Register, invariably. Necessary adjustment entries shall be made for the transactions made in APR 2006 to JUN 2006 in the on hand accounts.


FINANCIAL ADVISER

Copy to: CAO / CA / RAO., AG RTC for information.
All Dy. Chief Accounts Officers/All Accounts Officers/All Depot Managers