

APS RTC

O/o the VC & MD Finance Wing
Mushirabad Hyderabad

No WA/53(1)/96-AD

Dated 11 Apr 97

To

All the Dy CAOs / AOs of
All the Zonal and Regional Offices
A P S R T C

Sub FIXED ASSETS Maintenance of OTHER FIXED ASSETS REGISTERS at all
the Consolidation Centres Reg

The Accountant General has been persistently commenting that we are not maintaining Fixed Assets Registers Registers for Vehicles are maintained in the C & B Section at the Corporate Office Registers for Land & Buildings are maintained in the Civil Engineering Divisions

In respect of other Assets such as Plant & Machinery Furniture & Fixtures Computers etc numerical accounts in the form of Tools & Plant Registers are maintained in all the Depots and Units throughout the Corporation However, their costs are initially booked to AH Nos 1631 to 1649 and later transferred to the respective Dy CAOs & AOs of Regional Offices The amounts relating to Assets supplied to the NOUs of the Zonal Offices only continue to be held in the books of Zonal Offices

In order to maintain Fixed Assets Registers for all Assets other than Vehicles Land & Buildings it is decided to build up OTHER FIXED ASSETS REGISTERS w e f APRIL 97 in the first instance Hence the following instructions are issued

- 01 The Dy CAOs of the Zonal Offices and TPT and RR Regions shall invariably obtain from the Stores and furnish details of Description, Issue Note Reference Quantity Rate and Amount on or before 15th of every month for all items chargeable to AH 1631 to 1649 through Form A Large and transfer to the Dy CAOs and AOs of the Regional Offices by way of Debit Advices
- 02 The Dy CAOs and AOs of all Consolidation Centres (Zonal offices and Regional Offices) shall obtain from the Units and connect details of Local Purchases made by debiting AH Nos 1631 to 1649 and compile month wise statements duly tallied with Accounts in triplicate
- 03 First copies of the month wise statements shall be sent to the Accounts Officer (Works) HO by 20th of every month Second copies of the month wise statements shall be sent to the Audit Wing of the Regional Office to cross verify the Monthly T & P Returns of the Depots / Units Third Copies of the month wise statements shall be kept in a separate "Details of other Fixed Assets" File (one file for each F Y)
- 04 A manuscript OTHER FIXED ASSETS REGISTER (Proforma with instructions annexed) shall be maintained by the Dy CAOs / AOs of the Consolidation Centres and Depot / Unit wise (Ledger) postings shall be made Alternatively this may be maintained with the aid of Computer

- 05 Whenever an item of Asset is transferred from one Accounting Unit to another within the same Consolidation Centre the Accounting Unit which transfers the Asset physically shall inform full particulars of original cost source of supply date of supply etc by way of a letter in duplicate, to the Dy CAO / AO of Consolidation Centre The Dy CAO / AO shall connect second copies of letters with "Details of Other Fixed Assets" File and also make entries in the OTHER FIXED ASSETS REGISTER First Copies of the letters shall be sent to the AO(W)/HO every month with summary of transfers The amounts shall not be transferred by way of Debit Advices
- 06 When an item of Asset is transferred from one Accounting Unit to another Accounting Unit of different Consolidation Centre (i e inter Consolidation Centre) the transferring Unit shall furnish the full particulars as enumerated at para-5 through a letter in duplicate to their concerned Dy CAO / AO The Dy CAO / AO shall issue a Debit Advice to the consolidation centre of the Accounting Centre to which the Asset is transferred duly furnishing full details such as its original cost and date of supply etc
- 07 Whenever an existing Asset is DS 8'ed full particulars including Description Quantity Rate Acquisition date etc thereof shall be furnished by way of letter in duplicate to the respective consolidation centres The Dy CAOs / AOs of the consolidation centres shall connect second copies of the letters with "Details of Other Fixed Assets" File and also make entries in the OTHER FIXED ASSETS REGISTERS First copies of the letters shall be sent to the AO(W)/HO every month with summary of DS8'ed particulars
- 08 Necessary action as instructed above shall be taken hereafter every month by 20th of the following month
- 09 In respect of HO Units similar action shall be taken by the AO(S)/HO

Please acknowledge the receipt

Encl One Annexure

Sd/ (G Somasekhara Rao)
FINANCIAL ADVISER

ANNEXURE

OTHER FIXED ASSETS REGISTER OF _____ REGION / UNIT FOR THE YEAR
DEPOT / UNIT

SI No	C/F No	Source	Ref	Date	Description	Qty	Rate	Amount	Total	Remarks
1	2	3	4	5	6	7	8	9	10	11

Instructions

- 01 Serial Number should be a running one s for each financial year
- 02 Case Folio No of the "Other Fixed Assets" file should be written
- 03 The name of the Stores or Local Purchase or Depot/Unit from which the item is obtained should be furnished in the Source column
- 04 Issue Note or Pay Order or 68-B details should be furnished in the 'Reference' column
- 05 The total of amounts for each month should be posted in the Total Column
- 06 Details of transfer out or DS 8 ing etc should be indicated in the 'Remarks' column
- 07 Separate Folio should be opened for each Depot/Unit
- 08 Depot/Unit wise summary should be written in a tabular form for every month s transaction in the last one-two pages of the Register The sum total of amounts in summary should tally with amounts booked in the consolidated account current

Sd/
DY CHIEF ACCOUNTS OFFICER (ETBP)