

No.C&B/274(1)/2012-13 FD

Office of the VC & MD  
Finance Wing,  
MSRD, HYD-624  
Dated: 9th July 2013.

To  
All Dy.Chief Accounts Officers,  
All Executive Engineers,  
All Accounts Officers,  
APSRTC.

Sub:-Other Fixed Assets-Periodical-Withdrawal of capital cost of fully depreciated / dismantled / relinquished assets (other than vehicles) from the books of accounts – Regarding.

Ref: - Accounts Circular no.12/2012-13 dt. 08.03.2013

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Vide circular cited at reference, detailed guidelines were issued for the Accounting treatment to be followed if any of the existing fixed assets (Other than vehicles) are Ds8ed/replaced/relinquished/dismantled during the year along with Accounting entries to be passed at the time of withdrawal of Capital cost of fixed assets (other than vehicles).

All Accounting centres such as Depots, EE offices, Regions and Zones shall send advices for the cost of the dismantled/DS8ed/replaced /relinquished assets duly passing required accounting entries as per Accounts circular no.12/2013.

From the financial year 2013-14, in addition to the statement of additions (proforma as per Annexure-I) made to the fixed assets during the month, another statement showing the details of fixed assets (other than vehicles) which are DS8ed/replaced/relinquished/dismantled shall also to be forwarded to AO (Works) in the prescribed proforma (Annexure-II) by the Dy.CAO/AO of the Head office, Zones & Regions duly consolidating information from all the Accounting centres under their control. If there is no withdrawal of fixed assets in any month, a nil statement has to be submitted. At the end of the every financial year, Accounting centre wise fixed asset register has to be forwarded to AO (works) in the prescribed proforma given in Accounts Circular12/2013 by the Dy.CAOs /AOs of the Zones & regions.

Details of fixed assets (other than vehicles) DS8ed/replaced/relinquished/dismantled from April 2013 to July 2013 are to be forwarded to AO (works) immediately.

**Financial Advisor & Chief Accounts Officer.**

Copy to: All officers of the Corporation for information and necessary action.  
Resident Audit Officer-AG Audit for information.