

GOVERNMENT OF PUDUCHERRY  
DIRECTORATE OF ACCOUNTS AND TREASURIES

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No.28318/DAT/SIW/Fixed Asset/18

Puducherry, dated 04-04-2018

CIRCULAR

Sub: DAT –SIW – Maintenance of fixed asset register – Instructions – Issued  
Reg.

As per Rule 211(ii)(a) of GFR 2017, a separate account shall be kept for fixed assets like plant, machinery, equipment, furniture , fixture, etc in 'Register for Fixed Assets (Form GFR 22).' But the stores inspection wing of this Directorate has observed that many of these fixed asset items are recorded in consumable/miscellaneous stock registers. Since the fixed asset are valuable and covered by rules/guidelines on their purchase, maintenance and disposal, their details need to be recorded only in 'Register for Fixed Assets.'

The G.O.Ms.No.41/90/F.5 dated 11.5.90 of Finance Department has fixed life period for a list of fixed assets which are to be considered by the Department on their replacement.

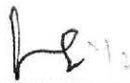
As per Rule 213 (1) of GFR 2017, the inventory of fixed assets is to be physically verified once in a year and the outcome of the results is to be recorded in the corresponding register, promptly investigating the discrepancies, if any.

Moreover, the details of fixed assets are to be filled in Form GFR10 while preparing the 'Report of Surplus, Obsolete and Unserviceable Stores for Disposal' which is available in the Fixed Assets Register.

All the HODs/HOOs are requested to ensure that the fixed asset items recorded in the consumable/miscellaneous stock register are transferred to the 'Register of Fixed Assets' along with the items entered in the 'Dead Stock Registers.'

The Department of Stationery and Printing , Puducherry may be contacted for the supply of 'Register of Fixed Assets.'

The receipt of this circular may be acknowledged.

  
(P. RAMANI)  
DIRECTOR

To  
All Heads of Departments, Puducherry/Karaikal/Mahe/Yanam  
The Programmer, EDP, DAT, Puducherry with a request to publish this circular in the portal. Copy  
Communicated to: The Private Secretary to Secretary(Finance), Chief Secretariat, Puducherry.