

Speed Post

No.CGDA/GASAB/A/C/2015-16
Office of the CGDA,
Ulan Batar Road, Palam,
Delhi Cantt. 10
Tel: 25665581/25665583
Dated:30.03.2016

To

All Concerned (As per list)

Sub: Comments of the draft Advisory on Assets in Government -reg.

Ref : In continuation of this HQrs office letter of even No. dated 23.03.2015

Advisory on Assets in Government is under preparation by Government Accounting Standards Advisory Board (GASAB) Secretariat. Preliminary comments/suggestions for the same have been received from all stake holders of the Internal Working Group (IWG) constituted in this regard. Based on these comments, a draft Assets Register has been prepared by GASAB office is enclosed as Annexure-I.

Your office is requested to offer comments/observations on the same by 5th April, 2016 positively. In case, no comments/observations be received by this date it will be presumed that you are in agreement with the enclosed draft Assets Register.

The matter may be treated as MOST URGENT.

Encl: As above (six pages)



(V.K. Vijay)
Jt. CGDA (A & B)

List of PCsDA/CsDA

S.No.	Name of PCsDA/CsDA
01	PCDA(NC) Jammu
02	PCDA (WC) Chandigarh
03	PCDA New Delhi
04	PCDA SC Pune
05	PCDA (AF) Dehradun
06	PCDA (R&D) New Delhi
07	PCDA (BR) New Delhi
08	PCDA (SWC) Jaipur
09	PCDA Bangalore
10	PCDA (Navy) Mumbai
11	PCDA (CC) Lucknow
12	CDA (AF) New Delhi
13	CDA (Army) Meerut Cantt.
14	CDA Secunderabad
15	CDA (CSD) Mumbai
16	CDA Patna
17	CDA (IDS) New Delhi
18	CDA (R&D) Bangalore
19	CDA Chennai
20	CDA (R&D) Hyderabad
21	PCA(Fys) Kolkata
22	CDA Jabalpur
23	CDA Guwahati

Proforma on Draft Assets Register

I-General Purpose Classification of Assets-Categorization of Assets

Particulars of asset including index	Date of acquisition	Cost of acquisition	Age/life of Asset	Depreciation including rate & method [may not be applicable in case of land and infrastructure]	Remaining life of asset	Additional capital cost incurred, if any	Nature of acquisition [Owned/Leased/Granted]	Revaluation, if any	Location & Holder of Asset	Lease		Remarks(e.g., whether Capital Work-in-Progress, as applicable)
										Given on lease	Taken on Lease	
A. Physical/Non Current / Non-Financial Assets: long term assets												
1. Land												
	a. Land for own use											
	b. Land for commercial purpose											
	c. Land for social purpose (e.g., poor people housing scheme,											
	d. Land for open and public use											
	e. Land encroached											
	f. Waste land /abandoned											
	g. Any Other											

Particulars of asset including index	Date of acquisition	Cost of acquisition	Age/life of Asset	Depreciation including rate & method [may not be applicable in case of land and infrastructure]	Remaining life of asset	Additional capital cost incurred, if any	Nature of acquisition [Owned/Leased/Granted]	Revaluation, if any	Location & Holder of Asset	Lease		Remarks(e.g., whether Capital Work-in-Progress, as applicable)
										Given on lease	Taken on Lease	
2. Property, Plant & Equipments [PPE]												
	a. Office Building (other than investment property) I. Administrative II. Operative a) Workshops b) Factories, c) etc.											
	b. Residential Building (other than investment property)											
	c. Service Building I. Hospitals II. Clubs											
	d. Others											
	e. Investment Property (e.g., leased or rented property)											

Particulars of asset including Index	Date of acquisition	Cost of acquisition	Age/life of Asset	Depreciation including rate & method [may not be applicable in case of land and infrastructure]	Remaining life of asset	Additional capital cost incurred, if any	Nature of acquisition [Owned/Leased/Granted]	Revaluation, if any	Location & Holder of Asset	Lease		Remarks(e.g., whether Capital Work-in-Progress, as applicable)
										Given on lease	Taken on Lease	
	f. Plant, Machinery & Equipments											
	g. Furniture and Fitting											
	h. Vehicles											
	i. Assets Retired and held for disposal I. Administrative II. Operative											
	j. IT Resources (Hardware and software to be depicted separately)											

3. Infrastructure Assets												
	a. Roadways											
	b. Railways											
	c. Bridges/ Tunnels											
	d. Irrigation and water resources project and network including Dams											
	e. Water supply & Sewerage network											
	f. Power projects and networks											
	g. Telecommunications and Telegraph network											
	h. Ports and Waterways											
	i. Fuel and Gas supply networks											
	j. Other infrastructure projects											
4. Bearer biological Assets												

Particulars of asset including index	Date of acquisition	Cost of acquisition	Age/life of Asset	Depreciation including rate & method [may not be applicable in case of land and infrastructure]	Remaining life of asset	Additional capital cost incurred, if any	Nature of acquisition [Owned/Leased/ Granted]	Revaluation, if any	Location & Holder of Asset	Lease		Remarks(e.g., whether Capital Work-in-Progress, as applicable)
										Given on lease	Taken on Lease	

B. Current / Non-Financial Assets

1. Inventories												
a. Office Stationary and consumables												
b. Maintenance materials												
c. Consumable												
d. Others												
e. Ammunitions (Police and Defence)												
f. Un-issued currency/stamps												
g. Work-In-Progress												
h. Others												

Particulars of asset including index	Date of acquisition	Cost of acquisition	Age/life of Asset	Depreciation including rate & method [may not be applicable in case of land and infrastructure]	Remaining life of asset	Additional capital cost incurred, if any	Nature of acquisition [Owned/Leased/ Granted]	Revaluation, if any	Location & Holder of Asset	Lease		Remarks(e.g., whether Capital Work-in-Progress, as applicable)
										Given on lease	Taken on Lease	

2. Consumable Biological Assets												

Particulars of asset including index	Date of acquisition	Cost of acquisition	Age/life of Asset	Depreciation including rate & method [may not be applicable in case of land and infrastructure]	Remaining life of asset	Additional capital cost incurred, if any	Nature of acquisition [Owned/Leased/ Granted]	Revaluation, if any	Location & Holder of Asset	Lease		Remarks(e.g., whether Capital Work-in-Progress, as applicable)
										Given on lease	Taken on Lease	
C. Idle Assets												
Sports/ Stadium/Sports Building etc.												

Particulars of asset including index	Date of acquisition	Cost of acquisition	Age/life of Asset	Depreciation including rate & method [may not be applicable in case of land and infrastructure]	Remaining life of asset	Additional capital cost incurred, if any	Nature of acquisition [Owned/Leased/ Granted]	Revaluation, if any	Location & Holder of Asset	Lease		Remarks(e.g., whether Capital Work-in-Progress, as applicable)
										Given on lease	Taken on Lease	
D. Heritage Assets												

Particulars of asset including index	Date of acquisition	Cost of acquisition	Age/life of Asset	Depreciation including rate & method [may not be applicable in case of land and infrastructure]	Remaining life of asset	Additional capital cost incurred, if any	Nature of acquisition [Owned/Leased/ Granted]	Revaluation, if any	Location & Holder of Asset	Lease		Remarks(e.g., whether Capital Work-in-Progress, as applicable)
										Given on lease	Taken on Lease	
E. Intangible Assets												

Category of Asset & Details	Particulars (purpose for which loan given such as HBA, MCA, Computer or body in which investment made)	Date of dispersal/investment	Amount of loan/investment (also Face Value of Share)	Period of loan	Rate of interest	Any condition attached	Rescheduling/write off	Repayment of principal with details and date	Dividend declared	Dividend received with details and date	Balance	Remarks If any
F. Financial Assets												
1. Long term Financial Assets												
Loans & Advances to employees												
Loans & Advances to governments												
Loans & Advances to companies and corporations												
Loans & Advances to authorities and bodies												
Equity investments												
Other financial investment & instruments												
Any other fin. asset												

Category of financial asset	Source	Date from which due	Value (amount)	Conditionality, if any	Liquidation, if any with amount, details & date	Penal interest, if any	Balance	Whether under litigation	Remarks
2. Current Financial assets									
Cash and cash equivalents									
Others									

Category of financial asset	Source	Date from which due	Value (amount)	Conditionality, if any	Liquidation, if any with amount, details & date	Penal interest, if any	Balance	Whether under litigation	Remarks
3. Current Financial assets [As per Rule 6 (1) (ii) & (iii) and Form D-2 of FRBM Rules, 2004]									
Revenue receivables from Tax									
Revenues receivables from Non Tax									
Revenues receivables from any other source									