



F. No. 36001/02/2023-GA

भारत सरकार/Government of India

कृषि एवं किसान कल्याण मंत्रालय/Ministry of Agriculture & Farmers Welfare

कृषि एवं किसान कल्याण विभाग/Department of Agriculture & Farmers Welfare)

वनस्पति संरक्षण, संगरोध एवं संग्रह निदेशालय / DIRECTORATE OF PLANT PROTECTION, QUARANTINE AND STORAGE

एन. एच; चार, फरीदाबाद-121001 (हरियाणा)/N.H. IV, FARIDABAD-121001 (Haryana)

Dated: 29<sup>th</sup> November., 2023

### OFFICE MEMORANDUM

Subject : Preparation of ASSET REGISTER for the Directorate – regarding.

DA&FW vide OM No. 4-4/2022-Budget dated 10<sup>th</sup> May, 2023 directed that an Asset Register is required to be maintained in prescribed format in connection with Physical as well as Financial Assets under the Fiscal Responsibility and Budget Management (FRBM) Rules, 2004 for appropriate disclosure in the Union Budget of Govt. of India.

2. In this regard, all attached/sub-ordinate offices have to prepare the updated statement on Asset Register for FY 2022-23 keeping in view the detailed instructions / guidelines issued by Controller General of Accounts, DoE, MoF vide OM No. 3(2)/3-Asset Register/ARC/2017-18/994 dated the 20<sup>th</sup> September, 2017.

3. The above DoE OM dated 20.09.2017 inter-alia suggests that :

- (a) Requirement of the recording of Physical and Financial Assets in the Register of Fixed Assets and maintained by Officer-in-Charges of Stores (Form GFR-22).
- (b) Each Head of Office will maintain an Asset Register at the field office level ( Format A) summarised from detailed Register for each asset class in Format A1 for Land, A2-Building, A3- Machinery & Others. At the close of financial year, the assets listed in the field office registers (in the Format A) will be physically verified and closed by the Head of Office and thereafter a consolidated report in Format-B based on the physically verified Assets Register will be submitted to their Head of Departments.
- (c) The Head of Department will submit the consolidated Asset Register in Format-B, duly tallied with the expenditure shown in the Finance Account figure, to the Ministry.

4. It is further to submit that 02 Asset Registers are to be made :

**(A) Asset Register (Prospective Effect) :**

- (i) Any item of fixed asset acquired or purchased or constructed on or after 1<sup>st</sup> April, 2018. For this purpose, an item of asset above the threshold value of Rs.5000/- and having a life more than 12 months from the date of acquisition shall be recognised as fixed asset.
- (ii) All Land, Building and Structures of permanent nature will be recognised as assets irrespective of their value and life.

- (iii) Assets owned by the Government or acquired on long term lease three years or more will be recognised for recording and accounting purpose.

**(B) Asset Register (Retrospective Effect) :**

The fixed assets that are acquired **prior to 1<sup>st</sup> April, 2018** and that are expected to have future economic benefits or service potential should be identified through physical verification. These items qualified for recognition should be valued at its "Historical Cost". All assets having life of twelve months or more including a plot of land in respect of which original documents are not available should be valued at Re. 1/-.

5. Taking consideration of the above issues it is necessary to prepare Asset Register for the Directorate. For the above purpose the guidelines illustrated above are being communicated to all concerned i.e. Scheme-in-Charges / Regional In-Charges / all sub-offices of the Directorate for strict compliance, **on or before 15.12.2023**, with the direction to complete the following tasks ( i.e. preparation of Asset Register ) in a time bound manner :

- i. Asset Register for the year 2022-23 may be prepared first (in the prescribed proforma)
- ii. Asset Register for the year 2023-24 may also be prepared (up to 31.10.2023) (in the prescribed proforma)
- iii. Asset Register for Prospective effect i.e. on or after 01.04.2018.
- iv. Asset Register for Retrospective effect i.e. on or before 01.04.2018.

6. It is further informed that these **guidelines are only illustrative not exhaustive**. All must go through the detailed instructions / guidelines issued by Controller General of Accounts, DoE, MoF vide OM No. 3(2)/3-Asset Register/ARC/2017-18/994 dated the 20<sup>th</sup> September, 2017, available on the internet alongwith all formats.

7. It is further directed that the matter be given top priority ensuring through periodical review of the progress involving each CO/HOO of Hqrs/ field units **AND** scheme-wise compiled information be furnished to this Division (within time ).

*Prof*  
*29/11/2023*

( Kusum Goel )

Chief Administrative Officer

To,

All Scheme-in-Charges,  
All Regional in-Charges,  
All Heads of Sub-Offices  
IT Cell for immediate uploading the above OM.