

**Government of West Bengal
Finance Department
Audit Branch**

No. 4363-F

Kolkata, the 13th June, 2006.

Memorandum

In modification of existing rule 107 of West Bengal Financial Rules, Vol.-1 and in line with Rule 190 of General Financial Rules, 2005 of the Government of India, the Governor is please to adopt a format of Asset Register i.e. Register of Fixed Assets and Register of Assets of historical/ artistic value (Annexed herewith) and direct all Administrative Department to maintain Register of Fixed Assets and Register of Assets of historical/ artistic value with immediate effect in respect of all such assets held by them including the Directorate offices and regional offices under those Departments.

Amendment of West Bengal Financial Rules, Vol. I will be made in due Course.

Sd/- P. K. Guha Roy

O.S.D. & E. O Special Secretary to
Government of West Bengal
Finance Department

ANNEXURE-I

Register of Fixed Assets Name and descriptions of the Fixed Assets

Date	Particular of Asset	Particulars of Supplier		Cost of the Asset	Location of the Asset	Remarks
		Name and Address	Bill No. & Date			
(1)	(2)	(3)	(4)	(5)	(6)	(7)

The terms of similar nature but having significant distinctive features (e.g. study table, office table, computer table, etc.) should be accounted for separately in stock.

ANNEXURE – II

REGISTER OF ASSETS OF HISTORICAL/ARTISTIC VALUE

Date of acquisition	Source of acquisition	Cost Price if any	Particulars which make it an asset of historic/ artistic value	Particulars of the custodian of the asset	Location of the Asset	Remarks

Note: The custodian shall take appropriate measures for preservation of the assets.

Note 2: The Present value of the asset should be ascertained by obtained appropriate valuation form an expert agency and the same is indicated in column 3, every five years.