

F. No. J-11060/7/2016-RE-III  
Government of India  
Ministry of Rural Development  
Department of Rural Development  
(Mahatma Gandhi NREGA Division)

Krishi Bhavan, New Delhi  
Dated: 9<sup>th</sup> May, 2016

To

The Special CS/Principal Secretary/Secretary in-charge MGNREGA  
Department of Rural Development  
All States/UTs

**Subject: Introduction of 'Fixed Asset Register' under MGNREGA.**

Madam/Sir,

Creation of durable assets and strengthening the livelihood resource base of the rural poor is an important objective of the MGNREGA Scheme. The importance of fixed asset register, for registering the durable assets created under any scheme/ programme cannot be overemphasized. We simply tend to lose sight of valuable assets created, in a scenario where there is no well organised register for assets.

2. The list of benefits that can be derived by creating a full fledged asset register are endless, one significant benefit being that one has insights for future planning. Secondly, a good internal control require that we have physical control over our resources. Now, how does one go about implementing control measures if there is no record of what is owned? Lastly, an up-to-date fixed asset register would serve as audit evidence that any inspecting authority may require, to express their opinion on the credibility of any Mahatma Gandhi NREGA works.

3. To achieve this goal, Ministry has revised and simplified the Asset Register in supersession to its earlier Asset Register prescribed under Mahatma Gandhi NREGA guidelines. The new asset register, also known as a **Fixed Asset Register (FAR)**, is simply a physical form of record that clearly identifies all the assets that have been created under the Mahatma Gandhi NREGA, by undertaking various permissible works listed under Schedule- 1 of Act or through convergence. The register will be able to quickly retrieve information on an asset, including its description, date, location, convergence scheme, and works performed. This new register will also give the capability to track changes of an asset throughout its life-cycle from the moment it is entered into the register, and then tracking it through its various stages of development.

4. There are two Parts of the FAR.

Part A: Details of the Asset and,

Part B: Work Details of the Asset. (enclosed)

The detailed guidelines for filling up the register is also enclosed and it is important to follow instructions minutely. In the new new format, an asset can have

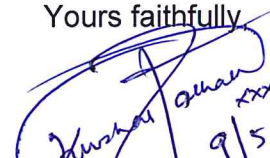
multiple works associated with it. It is imperative to explain the differentiation between works and assets, to the field functionaries, who would perform key function in filling up the FAR. The register will be maintained at Gram Panchayat level and for any queries kindly write to [kushal@nic.in](mailto:kushal@nic.in)

5. It has been decided that during the first phase, the register should be filled for all assets created for works completed on or after 1st April 2016 onwards. Compliance for this will need to be entered into the NREGASoft MIS. The deadline for creation of asset register with up-to-date information in all Gram Panchayats is **15th June 2016**.

6. The states/UTs are requested to issue suitable instructions to all concerned and regularly monitor the creation of asset register. This is an important initiative of the MoRD and will be reviewed frequently.

This issues with the approval of Secretary, Rural Development.

Yours faithfully,

  
9/5/16.  
(Dr. Kushal Pathak)  
Director(MGNREGA)  
Tel. 23384541  
[kushal@nic.in](mailto:kushal@nic.in)

Copy to:

1. Sr. PPS to Secretary(RD).
2. PS to AS(RD)
3. PSO to AS & FA
4. PS to CEA
5. PPS to JS(RE/SAGY)
6. All Joint Secretaries, Department of Rural Development
7. All officers of the level of Under Secretary & above in MGNREGA Division.
8. Sh. Satish Ranjan Sinha, Consultant (MGNREGA) who will be the nodal person for resolution of any queries and effective implementation in a time bound manner.
9. All Consultants in MGNREGA Division.
10. NIC for uploading on the website

Asset Register Serial No. : \_\_\_\_\_

# **FIXED ASSET REGISTER**

## **MGNREGA WORKS**

**(COVER PAGE)**

|                                   |  |
|-----------------------------------|--|
| <b>Name of the Gram Panchayat</b> |  |
| <b>Name of the Block</b>          |  |
| <b>Name of the District</b>       |  |
| <b>Name of the State</b>          |  |

|                           |                        |
|---------------------------|------------------------|
| <b>Previous reference</b> | <b>Later reference</b> |
|                           |                        |



## Part - A: Details of the Asset

Name of the Village:

Address:

|   |   |                      |
|---|---|----------------------|
| 1. Asset ID                                     | [Enter the Unique ID of Asset obtained from NREGASoft]  |                      |
| 2. Name of the Asset                            |   |                      |
| 3. Class of the Asset                           |   |                      |
| 4. Description of Asset                         |   |                      |
| 5. Date of Completion of Primary Asset          | [Date]  | [Year of Completion] |
| 6. Individual Beneficiary (if applicable)       | Name:   | J C Number:          |
| 7. Name of the Scheme(s) used under Convergence | [if taken up under Convergence with Central/ State Schemes, Line departments, 14 <sup>th</sup> Finance Commission etc.] |                      |

(Signature)

Name & Date.....



# Procedure for filling up the Asset Register

1. The Asset Register has 2 parts.
  - 1.1. Part –A Details of the Asset: having details relating to the Asset.
  - 1.2. Part – B Work details of Asset: having names and cost details of all works tagged under this asset.
2. There is a difference between Works completed under MGNREGA and Assets being created. Not all work completion will lead to creation of new asset. There may be cases where the work is performed on the existing asset created earlier under Mahatma Gandhi NREGA.
3. The work finished under MGNREGA will either create a new asset or will link up to an existing asset. When the work is finished for the first time under Mahatma Gandhi NREGA, it will invariably create a new asset that will be called as the 'Primary Work'. Any work done under the existing asset will be considered as 'Subsequent Works'. Thus, it should be remembered that, under this nomenclature each work which is completed may or may not result in creation of new asset.
4. This one asset register will be maintained at gram panchayat level. This will be a permanent register and will not be maintained year wise. New register will be opened only when all the pages of existing register are filled. All such registers will be numbered sequentially and maintained together.

## Detailed Procedure

### 5. Part – A: Details of the Asset

- 5.1. **Identifiers:** Enter the Serial Number of the Asset as per the serial of the register, enter the Page Number and the name of the village (it may be revenue village or easily identifiable hamlet name). Also enter the Address. The Address should be complete to easily reach the location as far as possible.



- 5.2. **Row-1: Asset ID** – This Asset ID should be taken from NREGASoft.
- 5.3. **Row-2: Name of Asset** – Give the Name of the Asset. (which may be similar to the primary Work Name or unique name to identify the Asset. The asset name need to be assigned only on the completion of primary work, and subsequent works on the same asset will be entered in Part – B.)
- 5.4. **Row-3: Class of the Asset** – Enter the Type of work as per works nomenclature under schedule -1 of MGNREGA Act. It will be same as type of work category it has been entered in NREGASoft. Remember that Class of the Asset need to be entered for the primary work only and only once.
- 5.5. **Row-4: Description of Asset** – Enter the description of the asset like dimensions, purpose, outcomes, etc..
- 5.6. **Row-5: Date of Completion of Primary Asset** – Enter the date and year of completion in a separate column as indicated.
- 5.7. **Row-6: Individual Beneficiary** – Information is to be filled only in case of Individual Works, otherwise ‘Not-Applicable (N.A)’ should be written. The name of the head of the household and the job card number of the household will be entered in such cases.
- 5.8. **Row-7: Name of the Schemes used under Convergence** – Enter the name of the Scheme(s) if the work is taken up under Convergence with Central /State Schemes, Line departments & agencies, 14<sup>th</sup> Finance Commission etc..
- 5.9. **Signature:** The Part A should be signed by the user who is filling up the form and who is authorised along with the name and date of entry.

## 6. Part – B: Work details of Asset

- 6.1. This information need to be filled during creation of asset (completion of primary work) and after completion of subsequent work(s) on the same asset. All the works done under the asset need to be entered as and when it happens. In Row-1, the details of the primary work are to be entered and in subsequent rows, the details of subsequent works are to be entered sequentially.
- 6.2. **Column-2: Work ID** – The Work ID of the primary work and subsequent works will be taken from NREGASoft and entered here.
- 6.3. **Column-3: Date of completion of work** – The date of completion of work (i.e., the date on which the project completion report is entered in NREGASoft) is to be entered here.
- 6.4. **Column-4: Work Name** – The name of the work against the Work ID is to be entered here.

- 6.5. **Column-5: Person Days** - The number of person days (Unskilled) generated against the Work ID on completion of work is to be entered here.
- 6.6. **Column-6: Unskilled Labour** - The total expenditure incurred on completion of work against unskilled labour component (wage component) is to be entered here.
- 6.7. **Column-7: Material including Semi/Skilled Labour** - The total expenditure incurred on completion of work against material component is to be entered here. Material component includes cost of materials used as well as expenditure incurred in payment of semi-skilled and skilled labour.
- 6.8. **Column-8: Other Funds** - This column is to be filled only in the case where the work has been carried out under convergence of funds between MGNREGA and other programme /agencies. In this column, the total expenditure that has been met from allocations from schemes other than MGNREGA.
- 6.9. **Column-9: Name & Signature** - In this column, the name and signature of the person authorized to make entry is to be entered.