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12/3/19
13/3/19

Government of India
Ministry of Finance
Department of Expenditure
Controller General of Accounts
Maha Lekha Niyantrak Bhawan,
E Block, INA, New Delhi-110023

CGA
M/o Home
Dy. No. 81
Date.... 13/3/19

File No. 3(2)/e-Asset Register/ARC/2017-18/810

Date: 11/03/2019

To

The Pr. CCA, MoRTH, MHRD & MHA
The CCA, MoUD, RD, I & B, S & Tech., Finance
CA, DoPT
New Delhi

Subject: -   **Development of e-Asset Register.**

Madam/ Sir,

This office had constituted a Committee to access whether e-Asset Register is to be developed de-novo in PFMS or the existing NAD platform of Ministry of Panchayati Raj. The proposal for development of e-Asset Register was deliberated by the committee and recommended on the development of e-Asset Register de-novo in PFMS. The committee's report is attached for your reference.

The process flow of the system for the development of e-Asset Register has been provided by the Committee and you are requested to provide your inputs to firm up the process proposed by the committee and incorporate suggestion for moving forward further. The comments may be provided at the earliest so that the process may be completed in a stipulated time frame.

This issues with the approval of Competent Authority.

Yours faithfully,

(Nalin Kumar Srivastava)
Dy. Controller General of Accounts

Copy to: - PS to JT. CGA (HKS) – for information.

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Chapter 1: Introduction

This Business Requirements Document (BRD) outlines the requirements for the creation, updation and maintenance of Asset Register in the Ministries and Departments of Central Government and introduction of E-Asset Register application as per the OM dated 20.9.2017 issued by O/o CGA to all Ministries/Departments. An e-Asset Register for all Heads of Offices is to enable the upload centrally of Basic Asset Registers. The Asset Register may be maintained concurrently and closed at the end of the financial year.

GASAB in the Office of C&AG of India has drawn up the guidance note on "Accounting for Fixed Assets". The guidance note would facilitate the availability of information on Capital Expenditure under Primary Units of Appropriation(PUA) as well as information on the fixed assets that have been acquired or inherited over the years in standardised disclosures. It also proposed to insert a separate annual statement on Capital Expenditure for acquisition of Fixed Assets in the Finance Accounts. The information will flow from accounts and would be prepared by aggregating the information at the level of PUA. It depicts annual additions to the capital expenditure and the resultant cumulative total.

The guidance note is applicable not only to accounting units, but also applicable to all field level administrative offices of Union Government for capturing and maintenance of information on fixed assets for better accountability and informed decision making. Ministry of Finance (Budget Division) vide their OM dated 19.7.2018 sought comments from Ministries/Departments before the guidance note is considered for being codified as part of GFR, 2017.

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Chapter 2: Functionality Requirement and process

2.1 Project Scope

1) The E-Asset Register will be designed to record every asset (threshold value of **Rs. 5,000/-** and having a life of more than twelve months from the date of acquisition shall be recognized as fixed asset) available in an Office in which the User/Custodian may be declared by the competent authority.

2) Any item of asset which qualifies for recognition should be valued at its "Historical Cost". If the full value has not been paid and the asset is ready for intended use, fixed asset is recognised at the amount paid only, and the pending amount should be disclosed in the relevant column.

3) In case of fixed assets, including land, are acquired as gift, donation or sequestration etc. the same will be recorded at nominal value of Re.1/-.

4) Any item of fixed asset acquired or purchased or constructed by Government of India on or after date of implementation of e-asset register should be recognized and recorded in the Asset Register.

5) Each bill for payment shall be passed by the PAO only when a certificate of entry in the concerned detailed Asset Register duly indicating page number and item number of entry by the Head of Office of the Asset Register is recorded on the bill by the DDO.

6) The Asset Register shall be prepared at different levels and submitted to authorities in the following manner: -

(a) At the field level, the item wise Asset Register shall be maintained by each Head of Office as per Format-A summarised from detailed Registers for each asset class (Format A1 for Land, A2- Building, A3- Machinery and similar formats for other asset classes) and shall be

submitted to the Head of Department on an annual basis for reporting and monitoring purposes;

(b) Thereafter, a Consolidated register of assets in Format-B duly tallied with the expenditure shown in the Finance Account figures shall be compiled at the Head of Department level, which will be submitted to the respective Department at the end of the financial year, as applicable and in turn to the Ministry;

(c) At Department/Ministry level, in Format B, for onward submission to the Budget Division if also required.

7) While consolidating the assets at Ministry/ Department level, the assets with threshold value of **Rupees two lakhs and above** should be depicted separately. While summarising, the remaining assets should be clubbed together under a single line item "Others" under each category of asset. The total amount for each class should match with the corresponding amount in the accounts of that field unit under corresponding object classes by effecting the progressive expenditure/ balances as per extant orders.

8) **Capital-Works-in-Progress** (CWIP) may be defined as works/projects/acquisitions where the capital expenditure is being incurred on the projects in stages and where the work is in progress and completion may take time. In the accounts, the expenditure on such projects will be booked under the relevant object head of the asset. Such expenditure in stages in respect of Works in Progress will be depicted in a separate column meant for it. As soon as the project is completed or commissioned, the total expenditure of that project in the 'CWIP' column will be closed and transferred to the 'Acquisition Cost' column of the relevant fixed asset. The transfer will take place in the Asset Register on the basis of a Certificate issued by the Competent Authority, after physical verification of such CWIP projects annually at the close of the financial year. No entry in accounts will be carried out for this transfer.

9) Costs incurred subsequent to initial recognition for enhancing t[...] of an existing fixed asset are to be included in the cost of the r[...] fixed asset in case they meet the recognition criteria.

10) Any Fixed Asset shall be reduced/ removed from the Asset Register [...] an entry showing the manner of the disposal after sanction if it is, inte[...] alia:

- Sold out;
- Donated or transferred to any other entity;
- Dismantled/destructed or declared as obsolete or abandoned when no future economic benefits or service potential is expected from its use;
- Lost or damaged in natural calamity or accident like cyclone, tsunami, fire, public riots, theft etc.

11) The classes of fixed assets which will be recorded in the Asset Register are given below for easy verification:-

	Asset	Definition
	List of Assets	
1	Motor Vehicles	It will include procurement of motor vehicles irrespective of its usage.
2	Machinery & Equipment	It will include procurement of Heavy duty Machinery (say over Rs. 10 lakhs to be finalised in consultation with Ministries /Departments) and also include procurement of tools and plants for production as well as equipment for functional use.
4	ICT	It will include procurement of information, Computer, Computer Software, telecommunication equipments.
5	Land	
6	Buildings	It will include Office Buildings, Residential Buildings, Other Buildings, Structures other than Buildings
7	Infrastructural	It will include procurement of infrastructural assets such as Roads, Bridges, Tunnels, Irrigation Projects,

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List of Assets		
	Asset	**Definition**
	Assets	Power Projects, Sports Infrastructure, Water and Sewage Projects, Railway assets, Ships, Ports, Satellites, Satellite Launch Vehicles, Airports, Aircrafts, Other Infrastructural Projects (include cable lines, sewage systems, rain water harvesting, solar systems, telecom towers, Transmission lines and electricity towers etc).
8	Furniture & Fixtures	Includes the furniture and fixture for office use and functional use as per threshold limit prescribed from time to time.
9	Arms and Ammunitions	It will include procurement of arms and ammunitions of capital nature.
	Upgradation /procurement of Heritage Assets and n.e.c	It will include heritage assets and upgradation "not elsewhere classified". It will also include expenditure on procurement of items of Fine Art and of Cultural Archaeological importance.
10	Other Fixed Assets	It will include procurement of other fixed assets like Library Books and Publications, non-motor vehicles like bicycle, rickshaw, cart, trolleys, boat etc.
11	Intangible Assets	It will include expenditure on copyright, patents, goodwill, Intellectual Property etc.

12) In respect of the assets acquired prior to the date of implementation of e-asset register, an exercise of listing of such assets will be carried out in the following manner:

a) The fixed assets that are expected to have future economic benefits or service potential should be identified through physical verification.

b) These should be identified and listed under the given class as per details given below.

c) The value should be assigned as per paras above.

d) The items presently procured under revenue expenditure li[ke] car (motor vehicles), furniture and fixtures, office equip[ment], computers, data processing units and peripherals and electri[c] installations and Equipment above the threshold limit, should b[e] listed after verification.

e) The fixed assets so identified as per para(d) above and listed should be recorder in a separate Asset Register.

f) 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/-.

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2.2 Definitions, Acronym and Abbreviations

ABBREVIATION	DEFINITION
AAO	Assistant Accounts Officer
CGA	Controller General of Accounts
DA	Dealing Assistant
DB	Database
DDO	Drawing and Disbursing Officer
FIXED ASSETS	Assets which are purchased for long-term use and are not likely to be converted quickly into cash, such as land, buildings, and equipment.
GeM	Government e-Marketplace
HISTORICAL COST	A historical cost is a measure of value used in accounting in which the price of an asset on the balance sheet is based on its nominal or original cost when acquired by the company
HOD	Head of Department
HOO	Head of Office
NIC	National Informatics Centre
PAO	Pay and Accounts Officer
PFMS	Public Financial Management System
User	Any person logged on the system.
CWIP	CAPITAL-WORKING-IN- PROGRESS

2.3 References

1) FRBM Act, 2003 FRBM Rules,2004 prescribe the format for the preparation of Asset Register for Government of India.

2) Rule 211 on Lists and Accounts in "Chapter 7-Inventory Management" of GFR,2017 prescribes the format in which the Register of fixed Assets shall be maintained by the Officer-in charge of stores in all Ministry/Department (Form GFR-22).

3) In case of fixed assets, including land, are acquired as gift, donation or sequestration etc. the same will be recorded at nominal value of Re.1/-. In case of land, the circle rates should be recorded and updated regularly but taken into account mainly at the time of disposal/restructuring.

4) **Rule 213 (1)** of GFR, 2017 stipulates the physical verification of fixed assets annually. At the end of every year, the Head of Office should conduct a physical verification of fixed assets to ensure the availability of the same on site and enter the status of the asset as verified in the said Asset Register, as regard CWIP projects, the Executive Authority should also conduct an annual review of all CWIP projects to assess their readiness for use and transfer from CWIP to the completed fixed asset.

5) CGA Office OM No.3(2)/e-asset Register/ARC/2017-18/004 dated 20.09.2017 regarding guidelines for creation, updation and maintenance of Asset Register.

6) Guidance Note on Accounting for "Fixed Assets" as finalised by GASAB and circulated by Budget Division vide their OM No.1(2)-B(AC)/2017 dated 19.7.2018 to all Ministries/Departments.

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Chapter 3: Process flow of the system

3.1 Scope of Work

The E-Asset Register is to record every asset available in an Office in which the User/Custodian may be declared by the competent authority. E-Asset Register will have capabilities for recording, tracking and managing all Assets with detailed information.

1) Module1:

➢ Stakeholder Creation for the system

    a) Ministry Department Master Creation and linkage

    All details are taken from Cabinet Secretariat Site and linkage is done by ITD Admin.

    b) Office Master creation and HOO code generation

       i. At the home page, DDO first Logs In and is navigated to the Head of Office creation screen. Here, DDO select the Department from the dropdown and fill in the HOF details.

       ii. When DDO hits the submit button, HOF code is generated and login details will be sent to HOF via email and DDO can edit the details until HOF verify.

    c) HOF Mapping and Verification

       i. HOO receives HOO code and login Id/Password via email.

       ii. At the home page, HOO will first Log In with the login Id and password mailed to him, HOF will be navigated to Head of Office Verification screen where he Verify its details.

       iii. HOO can also initiate self-deactivation and the HOD deactivation from this screen.

       iv. HOO will be logout automatically and will be navigated to login page if it initiate self-deactivation. Also, HOD will not be able to login if HOO initiates that HOD deactivation.

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d) HOD creation and code generation

    i. At the home page, HOO first Logs In with the login Id and password mailed to him, HOO is navigated to Head of Office details page.

    ii. HOO selects HOD master from header menu and is navigated to HOD Master Creation screen. HOO select the Department from the dropdown then fill in the HOD details.

    iii. When HOF hits the submit button, HOD code is generated and login details are sent to HOD via email and HOF can edit the details until HOD verify.

e) HOD Mapping and Verification

    i. HOD receives HOD code and login Id/Password via email.

    ii. At the home page, HOD will first Log In with the login Id and password mailed to him, HOD will be navigated to HOD Verification screen where it Verify details.

    iii. HOD can also initiate self-deactivation and the HOF deactivation from this screen.

f) Deactivation of HOF and HOD

    i. HOF can initiate deactivation from Head of Office Verification screen for following roles:

      ❖ Self

      ❖ HOD

    HOF will be logout automatically and will be navigated to login page if it initiate self-deactivation. Also, HOD will not be able to login if HOF initiates that HOD deactivation.

   ii. HOD can initiate deactivation from HOD Verification screen for following roles:

      ❖ Self

❖ HOF

HOD will be logout automatically and will be redirected to login page
it initiate self-deactivation. Also, HOF will not be able to login if HO
initiates that HOF deactivation.

Data flow of E-Asset(HOF and HOD creation)
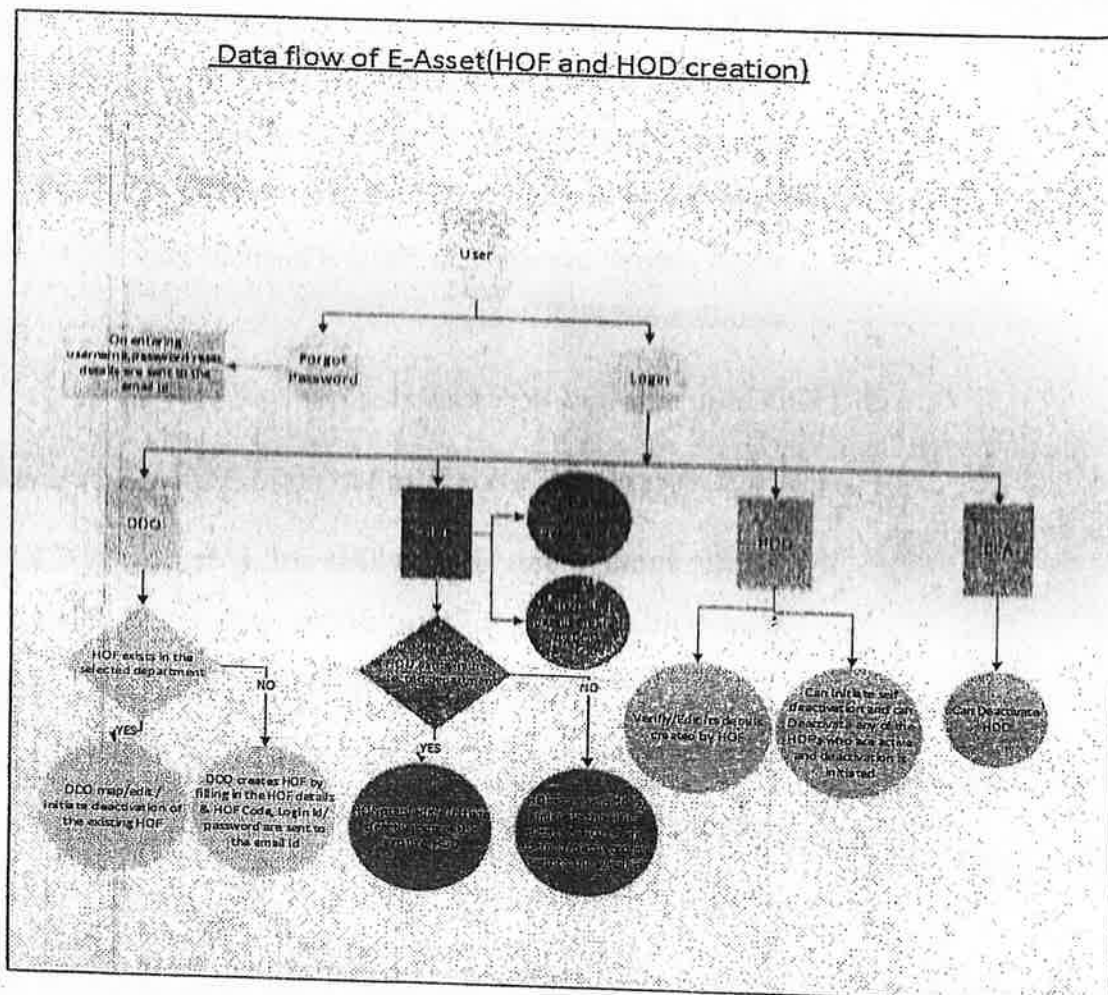
2) Module2:

  ➢ Asset Master Creation

  a) Asset Master Creation
  b) Asset Mapping with Object Head
  c) Sub-Category Creation
  d) Asset Sub-Category Mapping

3) Module3:

  ➢ UI Design

  a) Capturing Asset Details
  b) Transfer of Assets
  c) Physical Verification of Assets
  d) Disposal and de-recognition of Assets
  ➢ Unit Testing
  ➢ Integration with PFMS and GeM

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> ➢ Integration Testing
> ➢ Report Format Designs

3.2 Proposed Process

Below mentioned is the process flow for the E-Asset:

- Ministry/ Department will be linked with PAO/ Controller according to the organization structure.

- Entry of Ministry/ Department will be done by Root User and HOD and HOO will be codified where PAO will be the acceptance Authority.

- HOO (Head of Office) and HOD (Head of Department) roles will be developed in PFMS.

- PD's codification will be developed and will be mapped to HOO and HOD.

- Difference between the PD and HOO is that PD is the sanctioning Authority and there can be multiple PD's under the HOO (Power of HOO can be delegated to different PD's).

- For E-Asset, Login Authentication can be done through PFMS for HOO Checker and HOO Maker. It will be two level authentication.

- DDO Signature will be approved by HOO which is currently being done by PAO.

- If motor Vehicle is taken as an Asset, the details like Category and Object Head will be captured only.

- Asset Entry will be done before sanction generation and there will be Payment sanction linkage for payment release.

- At the field level, item-wise Asset Register shall be maintained by HOO as per **Format A**. All the columns of the formats of **A1(land), A1 (Buildings), and A1 (Machinery & Others)** etc. as given in OM dated 20.9.2017 shall be entered by HOO. Apart from this, after payment by PAO, PFMS shall capture the details of Bill No.(DDO) & date, Amount

paid, Amount paid(CWIP) & Date of Payment and shown aga[inst]
Unique number of Asset in the E-Asset Register (Formats A1).
Asset Register system should give Opening Balance, Closing Ba[lance]
and Unpaid Amount which is the difference between the amo[unt]
entered by HOO and the amount paid by PAO. The additional colum[ns]
are proposed in line with Guidance Note issued by GASAB. A sample
Asset Register for Machinery & Others is given in **Para 3.5** to this
document.

- A consolidated Asset Register for the year (Format A: Consolidated)
shall be generated by the system.

- Consolidated Register of assets in Format B (office-wise) shall be
prepared at HOD level. At Department/Ministry level,

- Capital Assets and Object Head will be taken before sanction generation.

3.3 Payment Process:

a) According to O.M. dated 20.9.2017, any procurement will be treated
as an Asset, if it fulfils both the conditions i.e. Cost is more than Rs.
5000 and Life is more than 1 year.

b) Hence, if the Sanction Amount is more than Rs. 5000, PFMS will treat
it as an Asset and Asset entry will be mandatory to pass the said
sanction.

c) To fulfil the second condition, a Check Box to the user at PD Level
will be provided on Sanction page asking that "the said Asset have
life less than one year" and then Asset entry will not be mandatory if
user feels that the life of the Asset is less than 1 year and tick mark the
checkbox.

d) If Sanction Amount > Rs 5000 and Life is > 1 year, User will be
redirected to E-Asset Register to see the details of the Assets under
the Object.

3.4 Process Flow:

Flowchart of Payment Process id displayed below:
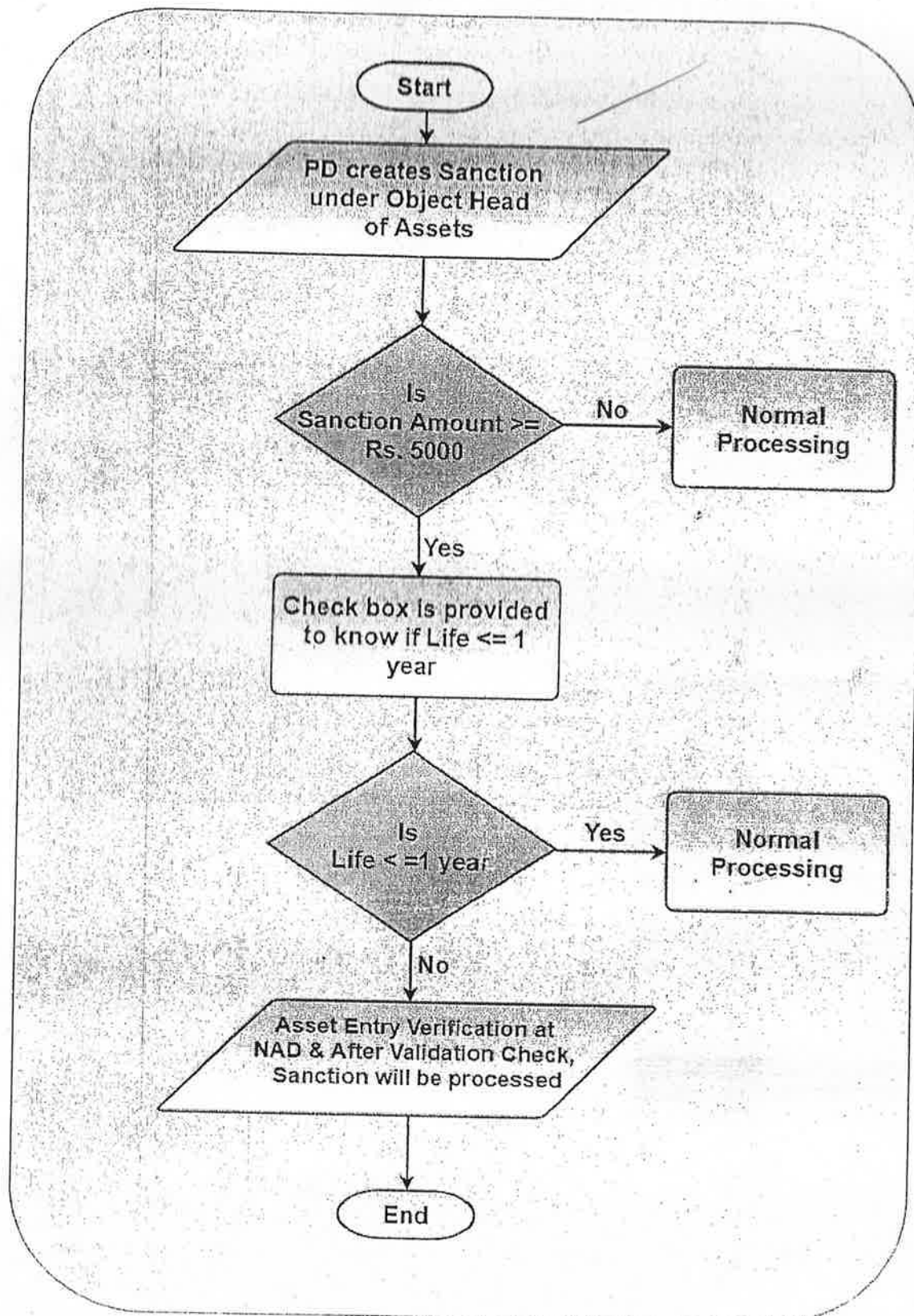
1　Asset selection is mandatory for Land and Buildings irrespectiv[e] and Amount.

2　There will be provision for certification from all the authorities to check sanctions if it is not created by the system.

3　Hyperlink should be given to see all the entries of an Asset Register in detail to all the users viz. PD, DH, AAO, PAO.

4　Provision of Permanent Cancellation and Misclassification:

> There should be provision of modification if there is wrong entry. When wrong Object Head entry is done, HOO will send request to PFMS with Reference number and then TE will be made related to Asset. Hence, with that TE Reference number, E-Asset Register will be updated.

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Asset Register For Machinery & Others

Group	Sr. No. & Description	Col No.	Sub
HOO — On Acquisition	Sr. No.(INUQUE) FROM PFMS	1	
HOO — On Acquisition	Invoice Bill No. and date	2	
HOO — On Acquisition	Name and address of Seller / Donor	3	
HOO — On Acquisition	Description Including Model No	4	
HOO — On Acquisition	Physical Location (Full Address)	5	
HOO — On Acquisition	No of Units	6	
HOO — On Acquisition	Acquisition Date	7	
HOO — On Acquisition	Acquisition Cost (Rs.)	8	
HOO — On Acquisition	Usefull Life	9	
HOO — On Acquisition	Custodian name address and contact	10	
HOO — On Acquisition	Amount Under CWIP	11	
From (PFMS) — Opening Balance 1.4	Payment	8	OB
From (PFMS) — Opening Balance 1.4	Payment (CWIP)	11	OB
From (PFMS) — After payment (ADDITION DURING THE YEAR)	Bill No: (DDO) and date	2	A
From (PFMS) — After payment (ADDITION DURING THE YEAR)	Date of Payment	7	A
From (PFMS) — After payment (ADDITION DURING THE YEAR)	Amount paid	8	A
From (PFMS) — After payment (ADDITION DURING THE YEAR)	Amount paid (CWIP)	11	A
HOO — On Physical verification	Year	12	
HOO — On Physical verification	Status any change to be cited	13	
HOO — On Physical verification	Sanction no. of Disposal/Change in transfer	14	
HOO — On Physical verification	Date of change in Status	15	
HOO — On Physical verification	Corresponding Derecognition (Rs)	16	
HOO — On Physical verification	Value after Derecognition	17	
PFMS — CB 31.3	Payment (8OB+8A-17CB)	8	CB
PFMS — CB 31.3	Payment (CWIP) (11OB+11A)	11	CB
PFMS — Common To Each Folio	Unpaid amount as on 31.3	8+11- 8CB-11CB	
PFMS — Common To Each Folio	Remarks.	18	

Gap Analysis

Requirement as per CGA Office OM dated 20/.9.2017 *viz-a-viz* with software

Limitations and benefits of National Asset Directory (NAD) Software running Panchayati Raj wrt. CGA office OM 3(2)/e-Asset register/ARC/2017-18/994 dated 20.10.2017.

Limitations :

1. Concept of opening balance of asset is not there in NAD whereas opening balance of e-Asset register is to be captured in e-Asset Register as per said O.M.

2. In NAD, stock entry is not linked with payment whereas as per said O.M. the stock entry should be before payment.

3. In NAD upgradation, maintenance and repair of assets are considered whereas as per said O.M. the upgradation of asset will only be considered in E-Asset Register. Maintenance and repair of assets will not be considered.

4. As per said O.M. an item of asset above the threshold value of Rs.5000/- and having a life of more than twelve months from the date of acquisition shall be recognized as fixed asset whereas no business rule in this regard is there in NAD and each and every entry is treated as asset.

5. No concept of office master as per central Government Office is in NAD.

6. There is no concept of multiple stage payments at the time of asset creation as per said O.M.

7. In NAD heritage assets (fixed asset) like historical buildings, monuments, archaeological sites, conservation areas, sculptures/paintings are not included.

8. There is no concept of CWIP (capital work in progress) in NAD as per said O.M.

9. Parameters captured in asset disposal of NAD doesn't show method of disposal like sold out/Donated/transferred/Dismantled/

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destructed/abandoned/ lost or damaged in natural calamity as per said O.M.it only categorized as transferred and disposed.

10. Physical assets (others capital project) and Financial assets like Equity Investment (shares, Bonus shares), Loans and Advances (Loans to state & UT Govts, Loans to Foreign Govts, Loans to companies, Loans to others, others financial Investments) are not included in NAD.

11. Fixed Assets like Infrastructural assets, Arms and Ammunitions, upgradation of Heritage assets and N.E.C., others non-Financial Assets are not in NAD.

12. No data captured for details of physical verification of assets.

13. Apart from this, NAD is not integrated with GeM while PFMS is integrated with GeM.

14. Data/Parameters captured in NAD are not as per requirement of said O.M. (Highlighted in Red Color)

15. Reports available in the NAD are not as per the requirement of said O.M. (annexures)

Benefits:

1. NAD has provision of Geographic tag to identify the item at physical location.

2. NAD captures all types of assets controlled by RLB (Rural Local Body)/ ULB (Urban Local Body)/ Line Department.

3. NAD captures Asset transfer details including transfer order details, Date of transfer, Name of RLB/ ULB/ Line Department.

4. NAD captures Asset disposal details including reason for disposal, agency that purchase the asset.

******End of the document******

Consolidated asset register for the year _____

Sr.No.	Class of Fixed Asset	Opening Balance as On				Additions during The Year				Derecognition during the year			Closing Balance as on			
		No. of Units	Measurement unit where applicable	Total Acquisition cost	Remarks including cumulative receipts generated If Any	No. of Units	Measurement unit where applicable	Total Acquisition cost	Amount under CWIP	No. of Units	Measurement unit where applicable	Total Acquisition cost	No. of Units	Measurement where applicable	Total Acquisition cost	Remarks Including Cumulative receipts generated If Any
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1.	Motor Vehicles															
2.	Machinery															
3.	Equipment															
4.	Land															
5.	Buildings															
6.	Infrastructural Assets															
7.	Furniture & Fixtures															
8.	Arms & Ammunitions															
9.	Upgradation of Heritage Assets & N.E.C															
10.	Other Non-Financial Assets															
	Total															

Asset Register for Land

	On Acquisition											Status of Physical verification as on / Var Each Year		On Disposal/Transfer etc. leading to derecognition					Common To Each Folio
Sr. No.	Bill No and date	Name and address of Seller / Donor	Physical Location (Full Address)	Area (Sq Ft)	Clear Title details	Custodian) name, address and contact number	Acquisition Date	Acquisition Cost (Rs.)	Current Circle Rate	Year	Clear Title Confirmation) Give details of any encroachment etc.	Current Circle Rate (On the last date of financial year)	Remarks including receipts generated if any	Sanction no. of Disposal/ transfer with details of transfer of title	Effective disposal date	Acquisition Cost /	Estimated receipt and derecognition	Area (sq/rd) retained	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

1. No data captured for Bill No and Date ,Name and Address of seller or Done , Clear Title details, Custodian name and address and Contact no, Acquisition date, current circle rate at the time of acquisition.

2. No data captured for area disposed (in sq ft.), estimated receipt and derecognition, area retained at the time of disposal/transfer.

Asset Register for Buildings (Residential)

Sr. No.	Description	On Acquisition											Status of Physical Verification						On Disposal						Comm on to each Folio
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
		Bill No and date	Name and address of Seller / Donor	Physical Location (Full Address)	Area (Sq Ft) stating no. of floors	Clear Title details	Custodian name address and contact details	Amount Under CWIP if not Commissioned	Acquisition Cost (Rs.)	Acquisition Date	Year Of Commisioning	Current Circle Rate	Clear Title Conformation after Physical verification (Give details of any encroachment if	Amount under CWIP,If Any	Acquisition Cost (Rs.)	Acquisition Date	Year Of Commisioning	Current Circle Rate	Method of Disposal(Transfer/Sale/Loss etc)	Sanction no. of Disposal/ transfer	Amount received at Disposal	Disposal date	Sq Ft Disposed	Sq Ft Retained	Remarks

3. No data captured for Bill No and Date ,Name and Address of seller or Doner, Area(sq Ft)stating no of Floors, Clear Title details, Custodian name and address and Contact no, Amount under CWIP, Acquisition date, Year of commissioning ,current circle rate at the time of acquisition.

4. No data captured for area disposed (in sq ft.), area retained at the time of disposal/transfer.