

O/o Sr. GM (CIT)
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भारत संचार निगम लिमिटेड
(भारत सरकार का उपक्रम)
BHARAT SANCHAR NIGAM LIMITED
(A Govt. of India Enterprise)

NO.: BSNLCO-CIT/11(12)/1/2020-CIT-BSNL-CO-Part(3)

Dated: 25.04.2025

To,
The Chief General Managers,
All BSNL Circles/Units

Sub: - Rate of depreciation of Laptop in BSNL.

Ref: - This office letters no.:

1. 6-6/2008-Corp.IT dated 22.02.2012
2. BSNLCO-CIT/11(12)/1/2020-CIT-BSNL-CO-Part (3) dated 23.12.2021
3. BSNLCO-CIT/11(12)/1/2020-CIT-BSNL-CO-Part (3) dated 07.10.2022

In reference to this office letters under reference, the competent authority has approved that the new rate of depreciation in case of Laptop shall be as below:

"The rate of depreciation of the Laptop shall be kept 25% per year (pro-rata basis), on straight line method"

in line with O.M. No. 03(20)/2022-E.II(A) dated 21st July 2023 from the Government of India, Ministry of Finance, Department of Expenditure. The sample calculation sheet is enclosed.

This is issued with the approval of the competent authority.

Enclosure:-As above

AGM (CIT)
BSNLCO, New Delhi

Copy to:-

1. All the Directors of BSNL Board for kind information please.
2. CVO, BSNL for kind information please.
3. Intranet Portal

Example

An eligible officer is issued a device (including standard software) costing Rs. 1,00,000/- plus applicable taxes and levies. Calculation of Depreciation, book value of the device (including software) is as below:

Formula:

Percentage of depreciation = $(100/48) \times$ No. of months elapsed or completed from the date of purchase of the device.

Illustration:

Date of purchase of device	Date of retirement/leaving the service	Completed months	Depreciation	Book value of the device/amount to be recovered from the employee
20.04.2023	30.04.2024	12 months	25%	75% of the original amount*
20.04.2023	20.10.2024	18 months	$(100/48) \times 18 = 37.5\%$	62.5% of the original amount
20.04.2023	30.04.2025	24 months	50%	50% of the original amount
20.04.2023	19.03.2026	34 months	$(100/48) \times 34 = 70.83\%$	29.17% of the original amount

*Original amount in this case is 1,00,000/- plus applicable taxes and levies.