



# भारतीय राष्ट्रीय राजमार्ग प्राधिकरण

(सड़क परिवहन और राजमार्ग मंत्रालय)

## National Highways Authority of India

(Ministry of Road Transport and Highways)

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No.11041/217/2007-Admn

4<sup>th</sup> May, 2012

### **POLICY MATTERS-ADMN & FINANCE (78/2012)**

(Decision taken on File No. NHAI/F&A/C&AG Audit-2011-12)

**Subject: - Change in policy for charging depreciation on the capitalized fixed assets of Authority**

With reference to above it is informed that Authority is following the Written Down Value (WDV) method of depreciation for the assets which are presently capitalized in its books of accounts. Present rate of depreciation on these assets is as under-

Item of Fixed Asset on which depreciation is presently being charged	Rate of Depreciation (%) per annum
Building	5
Computers	60
Furniture & Fixtures and Electrical Fittings & Installations	10
Motor Vehicles	20
Air Conditioners & Heaters	25
Office Equipments	25
Laboratory and Survey Equipments	25

2. In consultation with our statutory auditor (C&AG) Competent Authority has approved following policy for charging depreciation on capitalized fixed assets of the Authority-

- Full year depreciation at the rate shown above if the asset is available for/put to use for 180 days or more in the given financial year.
- Depreciation @ 50% of the rate shown above if an asset is available for/put to use for less than 180 days in a given financial year.

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3. This Policy takes effect from 1<sup>st</sup> April 2012 and will be included in the Accounting Policy for FY 2012-13.

4. It is also clarified that in case of retention/disposal/sale of assets depreciation is to be charged on the date of event as per the scheme stated above vide 'A' & 'B', however, under normal circumstances and in case of inter unit transfer of assets, depreciation is to be charged at the year end.

5. This issue with the approval of competent Authority.



(V.K.Sharma)  
Chief General Manager (Coord./LA)

To,

All officers and employees of HQ/ZO/ROs/PIUs/CMUs/Site Offices