



सत्यमेव जयते

कर्मचारी भविष्य निधि संगठन

Employees Provident Fund Organisation

(श्रम एवं रोजगार मंत्रालय, भारत सरकार)

(MINISTRY OF LABOUR & EMPLOYMENT, GOVERNMENT OF INDIA)

मुख्य कार्यालय/Head Office

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सं. बीएससी-1(1)2025-26/मुख्य_फाइल /13/344

दिनांक: 16 अप्रैल 2026

सेवा में,

आंचलिक कार्यालय के अपर कैं.भ.नि.आ. मुख्यालय/ अपर कैं.भ.नि.आ./
निदेशक पीडीनास /
क्षेत्रीय भविष्य निधि आयुक्त-I/ क्षेत्रीय भविष्य निधि आयुक्त-II
क्षेत्रीय कार्यालय/ पीडीनास केम्पस के प्रभारी /
अपर कैं.भ.नि.आ.(प्र.से.प्र), मुख्यालय ।

विषय: अचल संपत्तियों की अनुसूची, संपत्तियों का वर्गीकरण और मूल्यहास की दरों के संबंध में निदेश ।

महोदया/महोदय,

दिनांक 24.06.2016 के परिपत्र संख्या बीएससी-12(3)2014-15 और दिनांक 10.10.2022 के बीएससी-6(1)2020- 21/सहायक उप सीएजी/11279, जिसके द्वारा अचल संपत्तियों की अनुसूची क्षेत्रीय कार्यालयों से सूचना प्राप्त करने के लिए निदेशों के साथ प्रदान की गई थी, की विस्तृत समीक्षा की गई है।

चूंकि वित्त वर्ष 2025-26 में अचल संपत्तियों की अनुसूची के उप-शीर्षों को मुख्यालय के दिनांक 14.11.2024 के परिपत्र संख्या बजट/आरई_2024-25 और बीई_2025-26/ई-885482/5637 के अनुसार संरेखित किया गया है, इसलिए मूल्यहास की दरों को भी तदनुसार पुनः संरेखित किया गया है।

दिनांक 8 सितंबर 2017 के परिपत्र संख्या बजट/45/2016-17/2017-18/मुख्य/12073 के अतिकर्मण में, संशोधित व्याख्यात्मक नोट और मूल्यहास दर चार्ट संलग्न हैं। सभी कार्यालयों से अनुरोध है कि वे संलग्न अनुदेशों का संदर्भ लेते हुए, इस पत्र के साथ संलग्न अनुलग्नक । में दी गई अनुसूची में अचल संपत्तियों का विवरण संकलित करें।

(सक्षम प्राधिकारी के अनुमोदन से जारी)

भवदीय,

(जी. आर. सुचिंद्रनाथ)

अपर केंद्रीय भविष्य निधि आयुक्त (वित्त एवं लेखा)

[A] Explanatory Notes: For compilation of Schedule of Fixed assets

1. Up to 2015–16, Land and Buildings were presented together. In the revised format (from 2015–16 onwards), Land is shown separately and classified as **Freehold Land** and **Leasehold Land**.
2. Expenditure on items costing more than ₹5,000 and having a useful life of more than one year shall be capitalised as assets. Depreciation on such assets shall be treated as expenditure for the year.
3. Expenditure on assets costing less than ₹5,000 shall be treated as revenue expenditure.
4. All fixed assets (except Land and Buildings) acquired prior to 01.04.2015 are valued at a nominal value of ₹1 per item. Accordingly, for such assets, the number of items under each head as on 01.04.2015 shall be considered as their opening value for the year.

For Calculation of Depreciation:

1. Depreciation on fixed assets shall be provided using the **Straight-Line Method** as per the provisions of the Companies Act, 2013 (as amended).
2. Full depreciation shall be charged on assets used for more than 180 days during the year, and half depreciation shall be charged where the asset is used for 180 days or less. Accordingly, the date of purchase and period of use during the financial year must be considered.
3. No depreciation shall be charged on Freehold Land.
4. Leasehold Land: The lump sum lease premium shall be amortised proportionately over the lease period. If the asset is used for more than 180 days in the year of acquisition, full amortisation shall be charged; otherwise, half the rate shall apply.
5. Freehold Buildings: Depreciation shall be provided as per the normal prescribed rates.
6. Leasehold Buildings: In case of buildings acquired on lease (e.g., from government agencies) against lump sum payment for a specified lease period, depreciation shall be provided on a Straight-Line Method over the lease period, similar to leasehold land.
7. Gross Block:
 - The opening balance represents the cost/valuation of assets at the beginning of the year.
 - Additions during the year shall include the cost of assets acquired under respective heads.
 - Depreciation shall be applied on such additions as per the prescribed rates.
8. Upon expiry of its useful life, the asset shall be depreciated to a residual value of ₹1 and shall continue to be carried in the books at ₹1 until it is disposed of or scrapped.
9. Transfer of Fixed Assets:
 - In case of transfer of assets between Regions, the transferring office must provide complete details, including date of purchase, cost, accumulated depreciation, and book value.
 - For assets received from other Regions:
 - The original cost shall be recorded under “**Additions during the year**” in the Gross Block.
 - The accumulated depreciation shall be recorded under “**Depreciation of Fixed Assets Transferred from Other Regions.**”

[B] Detailing of Heads of Schedule of fixed Assets:

For the heads mentioned below, separate account heads shall be maintained in the ledgers and reconciled with the Fixed Assets Registers:

1. FURNITURE and FIXTURES: This sub-head shall include items such as:
 - (a) Cabinets/Almirahs/Filing Racks
 - (b) Air-conditioners/Air Conditioning Plants
 - (c) Air Coolers
 - (d) Water Coolers
 - (e) Tables/Chairs/Sofas/Carpets
 - (f) Wooden partitions/temporary structures
 - (g) Voltage Stabilizers and UPS systems
 - (h) Other similar items

2. MACHINERY & EQUIPMENT (OFFICE EQUIPMENT AND INSTALLATIONS): This sub-head shall comprise the following minor-heads:
 - i. OFFICE EQUIPMENT: Items such as Typewriters, Photocopiers/Duplicators, Fax Machines, Telephones, etc.
 - ii. ELECTRIC INSTALLATIONS: Items such as Electrical machinery, Electric lights/fans, Switchgear instruments, Transformers, Electrical wiring and fittings, and Power backup systems.

3. COMPUTERS HARDWARE: This sub head shall comprise following two minor heads:
 - i. Servers and networks
 - ii. End user devices, such as, desktops, Laptops, printers and other peripherals, etc.

4. INFRASTRUCTURAL ASSETS: This sub-head shall include infrastructural projects such as rainwater harvesting systems, solar systems, tube wells, water supply systems, etc.

5. LIBRARY BOOKS: In cases where the volume of library books is significant or a formal library exists, such books may be disclosed as a separate category of assets. This shall include books, journals, and information stored in digital formats such as CD-ROMs.

6. CAPITAL WORK-IN-PROGRESS: Fixed assets under construction shall be shown under this head until they are ready for their intended use.

Note:

- Advances paid to agencies/contractors for capital works shall be recorded under the head "**Advance to Agencies/Contractors (Capital Work)**" in the Receipts & Payments Account (R&P A/c-2).
- Upon certification by the agency/contractor that a portion of the work has been completed, the corresponding amount shall be transferred and recorded under the head "**Advance to Agencies/Contractors (Capital Work) transferred to Capital Work-in-Progress during the year**" in the Annexure.
- On completion of the entire project, upon taking possession and completion of registration/signing of lease of the building/structure, the asset shall be capitalised by

recording the total cost under the head "**Amount of Capital Work-in-Progress capitalised during the year**" in the Annexure.

Disclosure of information under the above sub-heads is encouraged, for material amounts.

[C] Depreciation Rate Chart as per Part" C" of Schedule II of the companies Act 2013- Extract

Nature of Assets	Useful Life	Rate (SLM)
Building		
(a) Building (other than factory building) RCC Frame Structure.	60 Years	1.58%
(b) Building (other than factory building) other than RCC Frame Structure.	30 Years	3.17%
(c) Other (including temporary structure, etc.)	3 Years	31.67%
Furniture and Fixtures		
(a) General furniture and fittings	10 Years	9.50%
Motor Vehicles		
(a) Motor cars and motor taxies	8 Years	11.88%
(b) Electrically operated vehicles including battery powered or fuel cell powered vehicles.	8 Years	11.88%
* Machinery & Equipment (office equipment and installations)		
(a) Office Equipment	5 Years	19.00%
(b) Electrical Installations	10 Years	9.50%
Computer Hardware		
(a) Servers and Networks	6 Years	15.83%
(b) End User devices	3 Years	31.67%
# Infrastructural Assets	5 Years	19.00%
Library Books	2.5 Years	40.00%
Computer Software	2.5 Years	40.00%

Note: * The earlier heads of *Plant & Machinery*, *Office Equipment*, and *Electrical Installations* have been consolidated under the head “**Machinery & Equipment (Office Equipment and Installations)**” with effect from the financial year 2025–26, in accordance with Head Office Circular No. BUDGET/RE_2024-25 & BE_2025-26/E-885482/5637 dated 14.11.2024.

Further, as depreciation rates were not defined for the *Plant & Machinery* head, assets previously classified under this category are required to be reclassified under the sub-heads *Office Equipment* or *Electrical Installations*, as the case may be.

While preparing the Details of Fixed Assets, all such assets (i.e., Office Equipment and Electrical Installations) should be recorded under the major head “**Machinery & Equipment**”

(Office Equipment and Installations)". However, the applicable depreciation rates shall be applied as per their respective sub-head classifications.

Note: # The earlier head of Tube Wells and Water Supply has been renamed as **Infrastructural Assets** with effect from the Financial Year 2025-26, in accordance with Head Office Circular No. BUDGET/RE_2024-25 & BE_2025-26/E-885482/5637 dated 14.11.2024.