

**GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(RULES DIVISION)**

No. F. 1(3)FD(Rules)/1997

Jaipur, dated : **20 MAR 2014**

CLARIFICATION

Sub: Retention of Laptop by the officers of All India Services, officers of State Government and Judicial Officers at the time of their retirement or on leaving the service.

Ref: Finance Department order of even number dated 4-3-2014.

Vide Finance Department's order referred above, officers of All India Services, Officers of State Government and Judicial Officers, including District Judge level Officers, were allowed to retain the laptops at the time of their retirement or on leaving the service with certain conditions.

It is clarified that rate of depreciation mention in the above order is as per the straight line depreciation method. Accordingly, the residual value of the laptop over the service life period shall be as under :

Depreciated, i.e. residual value after the end of year(s)					Residual value at any point of time beyond end of 5th year	Reference for calculating residual value
Year 1	Year 2	Year 3	Year 4	Year 5		
70%	45%	25%	10%	5%	5%	percentage of purchase price

For the purpose of calculating the depreciated value, the price of the Laptop, including licensed OS will be taken into account only. The depreciation formula does not include any packaged utility software bought along with the machine as separate item.

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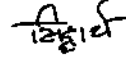
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(2)

For calculating depreciation for a part of the year, proportionate depreciation prescribed for that year can be divided by 12 for arriving at a value for a particular month within that year. This shall be proportionally added to the cumulative depreciation prior to that year, to arrive at the final depreciation. By way of illustration, the residual value where a part year is involved, say, at the end of 15 months from the date of purchase will be as under :

- i) Assumed Original purchase cost = Rs. 50,000/-
- ii) Depreciation after 1st year = 30%
- iii) Depreciation after 15 months = Depreciation for the first year (@30% of purchase price in first year) + depreciation for 3 months of second year (@25% of purchase price for second year) = 30% + (25% * 3/12) = 36.25% of purchase price.
- iv) Residual value after 15 months = Original Cost — Depreciation after 15 months = Rs. 50,000 — (36.25/ 100 * Rs. 50000) = Rs. 31875/-

By order of the Governor,




(Siddharth Mahajan)
Special Secretary Finance (Budget)

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2. Secretary to Hon'ble Chief Minister.
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(Sandhya Sharma)
Joint Secretary-II

R.C.S (R.P) Rules 2008 - 02/2014