

BY FAX

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH  
KRISHI BHAVAN NEW DELHI**

F. No. 1-1/2016-Acctts.II

Dated 21 April, 2016

To

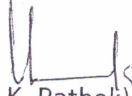
The Directors/Project Directors of all research Institutes/Directorates/  
Bureaus/NRC's/ZPD's/NAIP/NFEBSFARA/DKMA/ASRB/  
EDUCATION DIVISION

Subject:- Clarification reg. rate of depreciation as per SAP.

Sir,

In continuation of council's letter no 1-1/2016-Actts.II dated 30.03.2016, it is hereby stated that references have been received from various ICAR units over telephone regarding clarification over the rate of depreciation to be charged for "Farm & Field Equipments and other farm implementations etc". In this context it is clarified that as per the existing SAP, "Farm & Field Equipments and others farm implementations" are categorised under "Plant & Machinery" head only. Accordingly the revised rate of depreciation charged for "Plant & Machinery" may also be charged for "Farm & Field Equipment and other farm implementations etc., i.e. 6% per annum.

Yours faithfully,

  
(S.K. Pathak)

Dy. Director (Finance)