

महाराष्ट्र दूरसंचार परिमंडल,
भा.सं.नि.लि. प्रशासनिक भवन, निगम लेखा अनुभाग,
6 ठी मंजिल, सी विंग, जुहू तारा रोड,
सांताक्रुज (पश्चिम), मुंबई-400054

Maharashtra Telecom Circle,
BSNL Administrative Building, Corporate
Accounts Section, 6th Flr, 'C' Wing, Juhu Tara
Road, Santacruz (W), Mumbai-54



बीएसएनएल
भारत को जोड़े
तनी बे

भारत संचार निगम लि.

(भारत सरकार का उपक्रम)

BHARAT SANCHAR
NIGAM LTD.
(A Govt. Of India Enterprise)

No. F/BSNL/CA/FY 2020-21/10

Dated 19th March, 2021

To,
The IFA's of all BA's,
Maharashtra Telecom Circle.

Sub: - Review and proper Accounting for assets write off -reg.

In view of smooth closure of accounts for the F.Y.2020-21, and as reported by statutory auditors regarding assets has been written off directly from books without decommissioned, during audit for the F.Y.2019-20, the extract of audit report are as under:-

It has been observed assets have been directly written off from the books without decommissioning the said assets. As per the guidelines provided by Corporate Office, the assets are to be decommissioned and then written off. Such instances have been observed in Nashik SSA and Circle office. Assets of Rs. 167.57 lakhs in Nashik SSA and Rs. 536.51 in Circle Office lakhs have been directly written off.

As per CO circular No CA-391, dt 18/05/2018, When an item of PPE is retired from active use and the circle has estimated that such item is available for immediate sale, i.e. then such item of PPE shall be derecognised and shall be classified as decommissioned assets which is held for the purpose sale in accordance with Ind AS 105

In view of above It is requested to all BAs ensure that Assets has been written off properly from books after derecognized and from classified as decommissioned assets and no assets has been written off directly without decommissioned upto 31st March 21.

It may be ensue that such type Audit para will not be repeated in current FY 2020-21

Dy. General Manager (CA-ERP/CSC)
O/o CGMT, MH Circle Office,
Mumbai-400054.