

- a) Licensee (TSSPDCL) has followed the Depreciation rates notified by the Ministry of Power, Government of India vide Notification No. S.O.266 (E) dated 29th March, 1994 instead of CERC notified rates.
- b) Depreciation on Plant, Property and Equipment is provided under the 'Straight Line Method' up to 90% of the original cost of assets.
- c) Depreciation is calculated from the date of capitalization or procurement of the asset.
- d) The asset wise depreciation is being computed in SAP as the no. of assets are large.
- e) The year wise depreciation as per CERC notified rates from the FY 2019-20 to 2023-24 is arrived for the purpose of True-ups and enclosed hereunder.
- f) It is very difficult to furnish the asset wise computation of Depreciation as per CERC notified rates in Excel file as the computations were done through software as the volume of data is very high.
- g) The depreciation rates as per MoP are different from rates prescribed under Schedule II of Companies Act, 2013.
- h) The management opined that Schedule II to the Companies Act, 2013 is not mandatorily applicable to the Company.
- d) Management has not carried out an assessment of effective rates as per Schedule-II to the Companies Act, 2013.

DEPRECIATION AS PER CERC RATES					
(Rs..)					
CLASS	F.Y. 2019-20	F.Y. 2020-21	F.Y. 2021-22	F.Y. 2022-23	F.Y. 2023-24
10200	100079619.85	99697035.75	99642006.58	99482711.48	99337945.46
10300	55284671.49	59291571.10	59291571.10	59291571.10	59291571.10
10600	60939.97	60940.01	60939.96	60939.96	60939.96
10700	4479124.61	4450600.73	4130036.92	3948385.46	3820828.34
10750	16167994.52	16093134.49	15574675.66	15256347.29	14111567.72
10800	141096743.79	121989509.90	103510986.35	72583821.55	65343899.55
10850	804620.37	736255.63	516314.66	498667.93	485145.96
10900	30026446.31	12626402.67	11922987.28	6923690.65	6923690.65
10950	401546.57	0.00	0.00	0.00	0.00
10400	3177929317.34	3186945723.12	3107647223.31	2999881676.57	2919580159.30
10500	2684619832.88	2780475072.08	2712114869.30	2661372713.58	2628933840.90
10550	472603045.42	470754853.59	459224636.96	446714261.39	424892194.95
TOTAL	6683553903.12	6753121099.06	6573636243.08	6366014786.95	6222781783.89

KaPita
General Manager (SAP)

Statement showing the Travelling Expenses and Vehicle Hire Charges				
SL.No.	Year	Travelling Expenses	Vehicle Hire charges	Remarks
1	2009-10	17.10	12.37	
2	2010-11	21.47	16.15	
3	2011-12	23.26	20.96	
4	2012-13	26.14	25.72	
5	2013-14	24.56	25.41	
6	2014-15	19.34	21.11	
7	2015-16	18.51	26.97	
8	2016-17	22.96	29.94	
9	2017-18	19.09	34.23	
10	2018-19	22.48	38.17	
11	2019-20	20.12	38.13	
12	2020-21	17.65	39.56	

Statement showing the Repairs & Maintenance Expenses for the financials years

SL.No.	Year	Repairs & Maintenance	Remarks
1	2009-10	151.34	
2	2010-11	141.47	
3	2011-12	162.07	
4	2012-13	220.44	
5	2013-14	268.05	
6	2014-15	258.81	
7	2015-16	278.11	
8	2016-17	138.84	
9	2017-18	108.66	
10	2018-19	126.65	
11	2019-20	114.89	
12	2020-21	147.37	