

Depreciation

The chart is showing sub-head wise detail of assets along with accumulated depreciation for the FY 2014-15 (Final). It is also clarified that the adjustments relating to misclassification pertaining to the period prior to 16.04.2010 has been shown separately under column no. 6 & 9. A separate sheet is also being attached regarding additions of fixed assets relating to 400 KV during the year by showing date of commissioning of each asset. As per this sheet full depreciation (proportionately) is allowable on each asset of 400 KV which has been shown in the sheet, from the date of commissioning, not as per formula adopted by PSERC in earlier years i.e. regarding 50% depreciation on all addition made during the year.

A detail of assets transferred from GH 10.541 & GH 10.561 to Assets not in use account along with accumulated depreciation under GH 16.511 & GH 16.521 respectively, which is also allowable on the basis of earlier allowed under GH 10.541 & GH 10.561.

A part from the above, The chart showing sub-head wise detail of assets along with accumulated depreciation for the FY 2015-16 will be supplied after receipt of Statutory audit report.