TRUE UP PETITION OF ELECTRICITY DEPARTMENT, GOVERNMENT OF PUDUCHERRY ON TARIFF ORDER OF JERC FOR FY 2010-11

SUBMITTED TO

JOINT ELECTRICITY REGULATORY COMMISSION

GURGAON

ELECTRICITY DEPARTMENT, GOVERNMENT OF PUDUCHERRY

January 7, 2013

BEFORE THE JOINT ELECTRICITY REGULATORY COMMISSION FOR THE STATE OF GOA AND UNION TERRITORIES

FILE NO:

Petition No. of 2011

IN THE MATTER OF:

Filing of the TRUE UP PETITION ON TARIFF ORDER FOR FY 2010-11

AND

IN THE MATTER OF:

Electricity Department, Puducherry - APPLICANT

AFFIDAVIT

I, **K. Mathivanan,** Son of **A. Kanniah** aged about 56 years, residing at No 48, 3rd Cross, Kurinji Nagar, Puducherry 605 008, the deponent named above do hereby solemnly affirm and state on oath as under:-

1. That the deponent is the Superintending Engineer-I/Head of the Department, Electricity Department, Government of Puducherry duly authorised by the Government of Puducherry to make this affidavit on its behalf and the deponent is acquainted with the facts deposed below.

2. I, the deponent named above do hereby verify that the contents of the affidavit and those of the accompanying petition are true to my personal knowledge and verify that no part of this affidavit is false and nothing material has been concealed.

(Deponent)

Enclosure:

1. Six copies of True-up Petitions for 2010-11
2. Six copies of Audit Report for 2010-11
3. Six copies of Soft Copy of Fixed & Depreciation Registers

I, **S.Srinivasaperumal** Advocate Puducherry, do hereby declare that the person making this affidavit is known to me through the perusal of records and I am satisfied that he is the same person alleging to be deponent himself.

Advocate

Solemnly affirmed before me on this 07th day of January 2013 by the deponent who has been identified by the aforesaid Advocate.

I have satisfied myself by examining the deponent that he understood the contents of the affidavit which has been read over and explained to him. He has also been explained about section 193 of Indian Penal Code that whoever intentionally gives false evidence in any of the proceedings of the Commission or fabricates evidence for purpose of being used in any of the proceedings shall be liable for punishment as per law.

BEFORE THE HONOURABLE JOINT ELECTRICITY REGULATORY COMMISSION FOR GOA AND UNION TERRITORIES

FILING NO
CASE NO

IN THE MATTER OF:	TRUE UP PETITION OF ELECTRICITY DEPARTMENT, GOVERNMENT OF PUDUCHERRY ON TARIFF ORDER OF JERC FOR FY 2010-11

AND

IN THE MATTER OF:	ELECTRICITY DEPARTMENT, Puducherry

APPLICANT

THE APPLICANT ABOVE NAMED RESPECTFULLY SUBMITS

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BEFORE THE JOINT ELECTRICITY REGULATORY COMMISSION

In the matter of	:	Truing up of Cost and Revenue of the Puducherry Electricity Department for the Financial Year 2010-11
Petitioner	:	Puducherry Electricity Department (PED)

THE PETITIONER HUMBLY STATES THAT:

1. Introduction

1.1 Puducherry Electricity Department (PED) had not filed a separate petition for ARR for the FY 2010-11. However in the petition for approval of ARR for FY 2011-12 and Review of ARR for FY 2009-10 filed before the Commission on 29th September 2011, the petitioner had prayed to the Honourable Commission to provisionally approve the consolidated gap up to the end of FY 2010-11 on the basis of unaudited accounts for FY 2010-11.

1.2 The Honourable Joint Electricity Regulatory Commission had taken note of the petitioner's plea and after undertaking a thorough analysis, had approved the ARR for FY 2010-11 along with the Review of ARR for FY 2009-10; ARR for FY 2011-12 and ARR of FY 2012-13 on 12th June 2012.

1.3 The summary of the charges for FY 2010-11 as claimed by the petitioner on the basis of unaudited accounts and as approved by the Honourable Commission in its Order dated 12th June 2012 is tabulated below:

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Table 1: Summary of ARR for FY 2010-11 as claimed by the petitioner and as approved by the Commission

Particulars (Rs. Cr)	Claimed by Petitioner (Unaudited Accounts)	Approved by Commission
Cost of Power Purchase	727.30	716.96
Employee Costs	49.88	49.88
A&G Expenses	3.53	3.53
R&M Expenses	7.95	7.95
Depreciation	22.13	3.03
Advance Against Depreciation	-	-
Interest & Finance Charges	1.87	1.87
Interest on Working Capital	7.70	-
Provision for Bad Debts	-	-
Return @ 3 % of NFA	10.99	0.93
Amortization of Regulatory Asset proposed for previous years	-	-
Total	**831.35**	**784.15**
Less: Non-Tariff Income	96.72	96.72
Aggregate Revenue Requirement	**734.63**	**687.43**

1.4 The tariff order for 2009-10 required EDP to get its accounts audited. Accordingly, EDP has taken steps for appointment of an auditor and conduct of audit. Further, the Honourable Commission has been appraised about the progress of the appointment of the auditor during the petitions filed for the years 2011-12 and 2012-13. The Puducherry Electricity Department has got their accounts for FY 2010-11 audited and the audited account report was signed on **14th December 2012**. On the basis of the audited account figures for FY 2010-11, the petitioner humbly submits the Truing Up petition for FY 2010-11 before the Honourable Joint Electricity Regulatory Commission for approval.

1.5 The summary of the charges claimed by the petitioner on the basis of unaudited accounts for FY 2010-11, as approved by the Honourable Commission in its Order dated 12th June 2012 for FY

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2010-11 and as per the audited accounts for FY 2010-11 included in the Truing up is tabulated below:

Table 2: Summary of ARR for FY 2010-11 in the petitioner's claim, Commission's Order and True Up

Particulars (Rs. Cr)	Claimed by Petitioner (Unaudited Accounts)	Provisionally Approved by Commission	Claimed by Petitioner in Truing Up petition
Cost of Power Purchase	727.30	716.96	728.08
Employee Cost	49.88	49.88	55.44
A&G Expenses	3.53	3.53	3.71
R&M Expenses	7.95	7.95	10.74
Depreciation	22.13	3.03	19.23
Advance Against Depreciation	-	-	-
Interest & Finance Charges	1.87	1.87	1.79
Interest on Working Capital	7.70	-	7.81
Provision for Bad Debts	-	-	-
Return @ 3 % of NFA	10.99	0.93	8.85
Amortization of Regulatory Asset proposed for previous years	-	-	-
Total	**831.35**	**784.15**	**835.64**
Less: Non-Tariff Income	96.72	96.72	93.66
Aggregate Revenue Requirement	**734.63**	**687.43**	**741.97**

The details for each of these charges along with the detailed reasons for variations (if any) have been provided in subsequent sections of this Truing Up petition.

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2. Detailed Break-up of Costs

2.1 Cost of Power Purchase

The Cost of Power Purchase comes to Rs. 728.08 crore as per the audited accounts of FY 2010-11. The summary of Cost of Power Purchase for the petitioner as per the unaudited accounts of FY 2010-11, the Commission approved Cost of Power Purchase in its Order dated 12th June 2012 for FY 2010-11 and as per the audited accounts of FY 2010-11 included in the Truing Up petition is tabulated below:

Table 3: Cost of Power Purchase for FY 2010-11 in the petitioner's claim, Commission's Order and True Up

Particulars (Rs. Cr)	Claimed by Petitioner (Unaudited Accounts)	Provisionally Approved by Commission	Claimed by Petitioner in Truing Up petition
Cost of Power Purchase	727.30	716.96	728.08

There is a difference of Rs. 11.12 crore in the Cost of Power Purchase from the figure approved by the Honourable Commission in its Order dated 12th June 2012 for FY 2010-11. This is because the Honourable Commission had disallowed from the petitioner's claims the Cost of Power Purchase to the extent of Rs. 11.12 crore. However, the Cost of Power Purchase has remained unaltered in both the audited and unaudited accounts for FY 2010-11 and the audited figures are based on actual bills raised by the generating companies and paid by PED.

In view of above, the Honourable Commission is requested to kindly allow the above Cost of Power Purchase.

2.2 Employee Cost

The Employee Cost approved by the Honourable Commission in its Order dated 12th June 2012 was Rs. 49.88 crore. The Employee Cost as per the audited accounts for FY 2010-11 comes to Rs. 55.44 crore and this has been included in the Truing Up petition. The summary of Employee Cost as claimed by the petitioner; as approved by the Commission in its Order dated 12th June 2012 for

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FY 2010-11 and as per the audited accounts for FY 2010-11 included in the Truing up is tabulated below:

Table 4: Employee Cost for FY 2010-11 in the petitioner's claim, Commission's Order and True Up

Particulars (Rs. Cr)	Claimed by Petitioner (Unaudited Accounts)	Provisionally Approved by Commission	Claimed by Petitioner in Truing Up petition
Employee Cost	49.88	49.88	55.44

There is an increase of Rs. 5.56 crore in Employee Cost in the Truing Up petition from the Commission approved Employee Cost.

On the basis of its unaudited accounts, the petitioner had claimed an amount of Rs. 49.88 crore as Employee Cost, which was net of capitalisation. The Honourable Commission approved the same in the ARR for FY 2010-11.

The Employee Cost in the unaudited and audited accounts for FY 2010-11 is tabulated below:

Table 5: Break-up of Employee Cost in unaudited and audited accounts for FY 2010-11

Particulars (Rs. Cr)	Unaudited Figures for FY 2010-11	Audited Figures for FY 2010-11
Salary	67.38	67.38
Wages	0.85	0.85
Stipend	0.22	0.22
Overtime Payment	0.76	0.76
Subtotal	69.21	69.21
Less: Departmental Charges	1.89	1.89
Less: Salary Costs Capitalised	17.44	11.88
Total	49.88	**55.44**

Therefore, the increase in Employee Cost in the Truing Up for FY 2010-11 by Rs. 5.56 crore is due to the reduced capitalisation of Salary Costs in the audited accounts by Rs. 5.56 crore; all other

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figures remain unaltered. The increase has been due to adjustments made during audit for difference in treatment of certain employee cost between capital expenditure and O&M expenditure.

In view of above, the Honourable Commission is requested to kindly allow the above Employee Cost.

2.3 Administrative and General Expenses

The Administrative and General Expenses approved by the Honourable Commission in its Order dated 12th June 2012 was Rs. 3.53 crore. The Administrative and General Expenses as per the audited accounts of FY 2010-11 is Rs. 3.71 crore. The summary of Administrative and General Expenses as claimed by the petitioner, as approved by the Commission in its Order dated 12th June 2012 for FY 2010-11 and as per the audited accounts of FY 2010-11 included in the Truing Up, is tabulated below:

Table 6: A&G Expenses for FY 2010-11 in the petitioner's claim, Commission's Order and True Up

Particulars (Rs. Cr)	Claimed by Petitioner (Unaudited Accounts)	Provisionally Approved by Commission	Claimed by Petitioner in Truing Up petition
A&G Expenses	3.53	3.53	3.71

There is a slight increase in the Administrative and General Expenses as per the audited accounts of FY 2010-11 over the figure approved by the Honourable Commission.

The Break-up of the Administrative and General Expenses as per the audited accounts for FY 2010-11 is tabulated below:

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Table 7: Break-up of A&G Expenses in the audited accounts for FY 2010-11

Particulars (Rs. Cr)	Claimed by petitioner in the Truing Up petition
Office Expenses	1.69
Other Miscellaneous Expenses	2.02
Total	**3.71**

In view of the above, the Honourable Commission is requested to kindly allow the above Administrative and General Expenses.

2.4 Repair and Maintenance Expenses

The Repair and Maintenance Expenses approved by the Honourable Commission in its Order dated 12th June 2012 was Rs. 7.95 crore. The Repair and Maintenance Expenses as per the audited accounts of FY 2010-11, which has been included in the Truing Up petition is Rs. 10.74 crore. The summary of Repair and Maintenance Expenses as claimed by the petitioner, as approved by the Commission in its Order dated 12th June 2012 for FY 2010-11 and as per the audited accounts for FY 2010-11 included in the Truing Up, is tabulated below:

Table 8: R&M Expenses for FY 2010-11 in the petitioner's claim, Commission's Order and True Up

Particulars (Rs. Cr)	Claimed by Petitioner (Unaudited Accounts)	Provisionally Approved by Commission	Claimed by Petitioner in Truing Up petition
R&M Expenses	7.95	7.95	10.74

There is an increase of Rs. 2.79 crore in Repair and Maintenance Expenses in the audited accounts for FY 2010-11 over the figure approved by the Commission in the ARR for FY 2010-11. The increase has been due to reversal of some of the expenditure earlier classified as capital expenditure now re-classified as O&M expenditure.

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In view of the above, the Honourable Commission is requested to kindly allow the above Repair and Maintenance Expenses.

2.5 Depreciation

The Depreciation approved by the Honourable Commission in its Order dated 12th June 2012 was Rs. 3.03 crore. The Depreciation as per the audited accounts of FY 2010-11, which has been included in the Truing Up petition is Rs. 19.23 crore. The summary of Depreciation as claimed by the petitioner, as approved by the Commission in its Order dated 12th June 2012 for FY 2010-11 and as per audited accounts of FY 2010-11 included in the Truing Up petition, is tabulated below:

Table 9: Depreciation for FY 2010-11 in the petitioner's claim, Commission's Order and True Up

Particulars (Rs. Cr)	Claimed by Petitioner (Unaudited Accounts)	Provisionally Approved by Commission	Claimed by Petitioner in Truing Up petition
Depreciation	22.13	3.03	19.23

There is a significant difference in the Depreciation as per the audited accounts of FY 2010-11 as included in the Truing Up petition over the Depreciation approved by the Commission. The difference arises because the Commission had disallowed the GFA at the beginning of FY 2009-10 claimed by the petitioner in Review petition for FY 2009-10. Further to this, the approved capitalization for FY 2009-10 allowed by the Honourable Commission in the Review of ARR for FY 2009-10 was taken as the Opening GFA for FY 2010-11 for purpose of determination of ARR for FY 2010-11. The analysis presented by the Commission for fixing the GFA, Capitalisation and Depreciation in the ARR for FY 2010-11, is reproduced below:

<u>GFA and Capitalisation</u>

The petitioner has not furnished fixed asset and depreciation registers as per the directions of the Commission in the tariff order for FY 2009-10. As also discussed in the Chapter on 'Review of ARR for FY 2009-10', the Commission is of view that the opening value of the fixed asset register is driven by assumptions and it has accordingly disallowed the opening the GFA for FY 2009-10. The proposed capitalization for the respective years, however, has been allowed by the Commission.

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Continuing the same treatment, the proposed capitalization for the FY 2010-11 is considered reasonable and the same is provisionally allowed by the Commission. The additional capitalization of Rs. 50.86 crore is allowed on the closing GFA of Rs. 31.88 crore for FY 2009-10, resulting in the closing GFA for FY 2010-11 at Rs. 82.74 crore.

Depreciation

Depreciation has been ascertained as per JERC Tariff Regulations – Regulation 26 which states that 'depreciation for the assets shall be calculated annually at the rates specified by the CERC from time to time'. These rates have been applied on the average value of each of the asset categories in place, resulting in total depreciation for the year at Rs. 3.03 crore.

However, the Puducherry Electricity Department humbly states that the Asset and Depreciation registers for FY 2010-11 have now been prepared and audited. The Asset and Depreciation registers have been prepared after following a very comprehensive methodology. A softcopy of the register is provided along with this petition for the Commission's reference.

The summary of the Fixed Assets Register is provided in Annexure _1_of this Petition. ***A soft copy having more than 2600 pages of the Fixed Assets & Depreciation Registers for FY 2009-10 & 2010-11 are enclosed***

The Gross Fixed Assets, Accumulated Depreciation and Net Fixed Assets are tabulated below:

Table 10: Net Fixed Asset for FY 2009-10 and FY 2010-11

Particulars (Rs. Cr)	FY 2009-10	FY 2010-11
Gross Fixed Assets	423.49	458.34
Less: Accumulated Depreciation	192.20	211.42
Net Fixed Assets	231.29	246.91

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The rates of depreciation for various assets as used in preparation of the audited accounts for FY 2010-11 are tabulated below:

Table 11: Rate of Depreciation applicable for various assets in FY 2010-11

Description of Assets	Rate of Depreciation
Land and Land Rights	--
Building	3.34%
Plant and Machinery	5.28%
Lines and Cables	5.28%
Office Equipment	6.33%
IT Equipment	15.00%
Vehicles	9.50%
Furniture and Fixtures	6.33%

The Depreciation on various assets for the FY 2010-11, which has been used in the audited accounts for FY 2010-11 and included in the Truing Up petition, are tabulated below:

Table 12: Break-up of Fixed Asset and Depreciation for FY 2010-11

Description of Assets	Depreciation for the year
Land and land rights	
Sub Stations	
Other	
Buildings	
Sub Stations	0.29
Other	0.16
Plant and machinery	
Sub Stations	6.32
Transformers	4.52
Lines and cable network	

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Description of Assets	Depreciation for the year
Sub Station and Others	6.23
Vehicles	
Sub Station and Others	0.1
Furniture and fixtures	
Sub Station and Others	0.01
Office equipment (Office equipment, telephones & Telephone lines, Radio and high frequency carrier system (VHF))	
Sub Station and Others	0.04
IT equipment (Computers etc.)	
Sub Station and Others	0.11
Testing & Measuring Equipment	
Sub Station and Others	0.15
SCADA Centre	
Sub Station and Others	1.39
Total	**19.23**

In view of the fact that the Hon'ble Commission's directives regarding the Fixed Asset and Depreciation Registers has been complied with and duly audited accounts have been prepared, the Honourable Commission is requested to kindly allow the above Depreciation.

2.6 Advance against Depreciation

Advance against Depreciation has not been considered in the Truing Up petition. It was also not considered in the statements for FY 2010-11 based on unaudited accounts. The summary of Advance Against Depreciation as claimed by the petitioner; as approved by the Commission in its

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Order dated 12th June 2012 for FY 2010-11 and as per audited accounts of FY 2010-11 included in the Truing Up, is tabulated below:

Table 13: Advance against Depreciation for FY 2010-11 in the petitioner's claim, Commission's Order and True Up

Particulars (Rs. Cr)	Claimed by Petitioner (Unaudited Accounts)	Provisionally Approved by Commission	Claimed by Petitioner in Truing Up petition
Advance Against Depreciation	-	-	-

In view of above, the Honourable Commission is requested to kindly allow the above Advance against Depreciation as Nil for FY 2010-11.

2.7 Interest and Finance Charges

The Interest and Finance Charges approved by the Honourable Commission in its Order dated 12th June 2012 for FY 2010-11 was Rs. 1.87 crore. The Interest and Finance Charges as per the audited accounts for FY 2010-11 is Rs. 1.79 crore. The summary of Interest and Finance Charges as claimed by the petitioner; as approved by the Commission in its Order dated 12th June 2012 for FY 2010-11 and as per the audited accounts of FY 2010-11 included in the Truing Up, is tabulated below:

Table 14: Interest & Finance Charges for FY 2010-11 in the petitioner's claim, Commission's Order and True Up

Particulars (Rs. Cr)	Claimed by Petitioner (Unaudited Accounts)	Provisionally Approved by Commission	Claimed by Petitioner in Truing Up petition
Interest & Finance Charges	1.87	1.87	1.79

There has been a slight change in the Interest and Finance Charges in the audited accounts for FY 2010-11 from the figures quoted in the unaudited accounts.

In view of above, the Honourable Commission is requested to kindly allow the above Interest and Finance Charges.

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2.8 Interest on Working Capital

Regulation No. 29 of the JERC Tariff Regulations stipulates the procedure for calculation of Working Capital and Interest on Working Capital as applicable to Puducherry Electricity Department. This is as shown below:

(1) For generation and transmission business, the working capital shall be as per CERC norms.

(2) Subject to prudence check, the working capital for distribution business shall be the sum of one month requirement for meeting:

(a) Power purchase cost.

(b) Employees cost.

(c) Administration & general expenses and

(d) Repair & Maintenance expenses.

(3) Subject to prudence check, the working capital for integrated utility shall be the sum of one month requirement for meeting :

(a) Power purchase cost

(b) Employees cost

(c) Administration & general expenses

(d) Repair & Maintenance expenses.

(e) Sum of two month requirement for meeting Fuel cost.

(4) The rate of interest on working capital shall be equal to the short term Prime Lending Rate of State Bank of India on the 1st April of the relevant financial year. The interest on working capital shall be payable on normative basis notwithstanding that the generating company / licensee has not taken working capital loan from any outside agency or has exceeded the working capital loan amount worked out on the normative figures.

The Interest on Working Capital approved by the Honourable Commission in its Order dated 12th June 2012 for FY 2010-11 was Nil. On the basis of the audited accounts for FY 2010-11, the working capital requirement comes to Rs. 66.50 crore. The summary of the Working Capital as

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claimed by the petitioner for FY 2010-11, as approved by the Commission in its Order dated 12th June 2012 for FY 2010-11 and as calculated from the audited accounts for FY 2010-11 included in the Truing Up, is tabulated below:

Table 15: Working Capital for FY 2010-11 in the petitioner's claim, Commission's Order and True Up

Particulars (Rs. Cr)	Claimed by Petitioner (Unaudited Accounts)	Provisionally Approved by Commission	Claimed by Petitioner in Truing Up petition
Working Capital	65.72	-28.22	66.50

The Interest on Working Capital has been calculated in line with Regulation 29 of the JERC Tariff Regulations. The SBI PLR on 1st April 2010 was 11.75 %. The Interest on Working Capital calculated on the basis of the audited accounts of FY 2010-11 using 11.75 % interest rate which is included in the Truing Up petition is Rs. 7.81 crore. The summary of the Interest on Working Capital as claimed by the petitioner for FY 2010-11, as approved by the Commission in its Order dated 12th June 2012 for FY 2010-11 and as calculated as per the audited accounts for FY 2010-11 included in the Truing up, is tabulated below:

Table 16: Interest on Working Capital for FY 2010-11 in the petitioner's claim, Commission's Order and True Up

Particulars (Rs. Cr)	Claimed by Petitioner (Unaudited Accounts)	Provisionally Approved by Commission	Claimed by Petitioner in Truing Up petition
Interest on Working Capital	7.70	-	7.81

The reason for the deviation from the figure approved by the Honourable Commission is given below:

While evaluating the ARR for FY 2010-11, the Honourable Commission had calculated the Working Capital on the basis of unaudited accounts for FY 2010-11 as Rs. -28.22 crore. Therefore, the Interest on Working Capital was Nil. The calculation carried out by the Honourable Commission is tabulated below:

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Table 17: Calculation of IOWC for FY 2010-11 in the Commission's Order

Particulars (Rs. Cr)	Approved by Commission in Review Order
Power Purchase Cost for One Month	59.75
Employee Cost for One Month	4.16
A&G Expenses for One Month	0.29
R&M Expenses for One Month	0.66
Total Working Capital for One Month	**64.86**
Consumer Security Deposit amount with EDP	93.08
Total Working Capital considered for One Month	**(28.22)**
SBI PLR Rate	**11.75 %**
Interest on Working Capital	**NIL**

The reasoning underlying the above calculation is encapsulated in the analysis provided by the Honourable Commission in the ARR for FY 2010-11, which is reproduced below:

The Commission has considered the calculation of different components of the interest on working capital as per JERC Tariff Regulations.

Further, the Commission has considered that the amount against the consumers' security deposit is available with the Petitioner to meet the working capital required for FY 2010-11.

Since the utility has not furnished the quantum of security deposit available with it, the Commission has considered the receivables equivalent to two months billing in line with the Commission's regulations as security deposit available with the Petitioner as a source to meet working capital and has deducted this amount from the working capital requirement considered for calculation of interest on working capital.

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The calculation for the Working Capital and Interest on Working Capital included in the Truing Up petition on the basis of the audited accounts of FY 2010-11 and as per the Regulation 29 of JERC Tariff Regulations is tabulated below:

Table 18: Calculation of IOWC for FY 2010-11 in the True Up

Particulars (Rs. Cr)	Claimed by petitioner in the Truing Up petition
Power Purchase Cost for One Month	60.68
Employee Cost for One Month	4.62
A&G Expenses for One Month	0.31
R&M Expenses for One Month	0.89
Total Working Capital for One Month	**66.50**
SBI PLR Rate	**11.75 %**
Interest on Working Capital	**7.81**

In addition, the Puducherry Electricity Department humbly reiterates that the Security Deposit collected from the consumers has been deposited under a non-interest bearing head with the Government and hence, interest is not available to the Puducherry Electricity Department. Thus the Interest on Working Capital borne by the petitioner may be recovered from the consumers as per the JERC Tariff Regulations.

In view of above, the Honourable Commission is requested to kindly allow the above Interest on Working Capital.

2.9 Provision for Bad Debt

Provision for Bad Debt has not been considered in the Truing Up petition as no such provisions have been made in the audited accounts for FY 2010-11. It was also not considered by the petitioner in the determination of ARR of FY 2010-11 based on unaudited accounts. The summary of Provision as claimed by the petitioner for FY 2010-11, as approved by the Commission in the its

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Order dated 12th June 2012 for FY 2010-11 and as per audited accounts of FY 2010-11 included in the Truing Up petition, is tabulated below:

Table 19: Provision for Bad Debt for FY 2010-11 in the petitioner's claim, Commission's Order and True Up

Particulars (Rs. Cr)	Claimed by Petitioner (Unaudited Accounts)	Provisionally Approved by Commission	Claimed by Petitioner in Truing Up petition
Provision for Bad Debt	-	-	-

In view of above, the Honourable Commission is requested to kindly allow the above Provision for Bad Debt as Nil for FY 2010-11.

2.10 Return on Capital Base

The Return on Net Fixed Assets approved by the Honourable Commission in its Order dated 12th June 2012 for FY 2010-11 was Rs. 0.93 crore. The Return on Net Fixed Assets calculated on the basis of audited accounts for FY 2010-11 is Rs. 8.85 crore. The summary of the Return on Net Fixed Assets as claimed by the petitioner for FY 2010-11, as approved by the Commission in its Order dated 12th June 2012 for FY 2010-11 and as calculated on the basis of audited accounts for FY 2010-11 included in this Truing Up petition, is tabulated below:

Table 20: Return on NFA for FY 2010-11 in the petitioner's claim, Commission's Order and True Up

Particulars (Rs. Cr)	Claimed by Petitioner (Unaudited Accounts)	Provisionally Approved by Commission	Claimed by Petitioner in Truing Up petition
Return @ 3 % of NFA	10.99	0.93	8.85

There is a significant deviation in the Return on Net Fixed Assets as claimed by the petitioner in this Truing Up petition from the figure approved by the Honourable Commission its Order dated 12th June 2012 for FY 2010-11. This is because in the Review of ARR for FY 2009-10, the Honourable Commission had disallowed the Opening GFA as it was felt that in absence of Asset and Depreciation Registers, the figure was driven by assumptions. However, the capitalization for

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FY 2009-10 of Rs. 31.88 crore as claimed by the petitioner in the Review petition along with depreciation thereon of Rs. 0.84 was approved by the Commission in the Review of ARR for FY 2009-10. Therefore, Rs. 31.04 crore (approved capitalization for FY 2009-10 net of depreciation) was taken as the opening value of Net Fixed Asset for FY 2010-11. A return at 3 % of Net Fixed Asset amounting to Rs. 0.93 crore was calculated on Rs. 31.04 crore and included in the ARR for FY 2010-11.

However, the Puducherry Electricity Department has got the accounts audited for FY 2010-11 and has also prepared both Fixed Asset and Depreciation registers and got them audited. The Audited Accounts and the Asset & Depreciation Registers (in soft copy) have been provided to the Commission as a part of this petition. (Please also refer to Section 2.5 on Depreciation)

The Net Fixed Asset at the beginning of FY 2010-11 and the Return @ 3 % of the Net Fixed Asset as per the audited accounts of FY 2010-11 are tabulated below:

Table 21: Calculation of Return on NFA for FY 2010-11 in the True Up

Particulars (Rs. Cr)	Claimed by petitioner in the Truing Up petition
Gross block at the beginning of the year	423.49
Opening CWIP	80.35
LESS Accumulated Depreciation	192.19
LESS Accumulated Consumer Contribution	1.87
LESS Opening Debt	14.67
Net Fixed Asset at beginning of year	295.09
Return @ 3 % of NFA	**8.85**

In view of above, the Honourable Commission is requested to kindly allow the above Return on Net Fixed Assets.

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2.11 Amortization of Regulatory Assets

While there is an existence of revenue gap from the years 2009-10 onwards, the Honourable Commission has determined that regulatory asset of INR 320.56 crore would be amortized starting from the year 2013-14 only. Therefore it can be seen that no Regulatory Asset had been proposed in the previous years for Puducherry Electricity Department. Therefore, no Amortization of Regulatory Asset was charged and loaded for FY 2010-11 and this was approved by the Honourable Commission. However, with the change in the revenue gap that is determined for FY 2010-2011 as per the subsequent sections, the amortization figure is subject to change. The Commission is requested to consider this in its evaluation. In the Truing Up petition prepared on the basis of audited accounts for FY 2010-11, there is no Amortization of Regulatory Asset. The summary of the Amortization of Regulatory Asset as claimed by the petitioner for FY 2010-11, as approved by the Commission in its Order dated 12th June 2012 for FY 2010-11 and as per the audited accounts for FY 2010-11 included in the Truing Up, is tabulated below:

Table 22: Amortization of Regulatory Asset for FY 2010-11 in the petitioner's claim, Commission's Order and True Up

Particulars (Rs. Cr)	Claimed by Petitioner (Unaudited Accounts)	Provisionally Approved by Commission	Claimed by Petitioner in Truing Up petition
Amortization of Regulatory Asset proposed for previous years	-	-	-

In view of above, the Honourable Commission is requested to kindly allow the above Amortization of Regulatory Asset as Nil for 2010-11.

2.12 Revenue from Outside Sales / UI Sales

The Revenue from Outside Sales / UI Sales approved by the Honourable Commission in the Review of ARR for FY 2010-11 was Rs. 90.11 crore. The Revenue from Outside Sales / UI Sales as per audited accounts for FY 2010-11 is Rs. 87.05 crore. The summary of Revenue from Outside Sales / UI Sales as claimed by the petitioner for FY 2010-11, as approved by the Commission in its Order

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dated 12th June 2012 for FY 2010-11 and as per audited accounts for FY 2010-11 included in the Truing Up, is tabulated below:

Table 23: Revenue from Outside Sales/UI Sales for FY 2010-11 in the petitioner's claim, Commission's Order and True Up

Particulars (Rs. Cr)	Claimed by Petitioner (Unaudited Accounts)	Provisionally Approved by Commission	Claimed by Petitioner in Truing Up petition
Revenue from Outside Sales/ UI Sales	90.11	90.11	87.05

There has been a reduction of Rs. 3.06 crore in the Revenue from Outside Sales / UI Sales figures in the audited accounts for FY 2010-11 from the figures approved by the Commission in its Order dated 12th June 2012.In view of above, the Honourable Commission is requested to kindly allow the above Revenue from Outside Sales/ UI Sales.

2.13 Non-Tariff Income

The Non-Tariff Income comprises metering, late payment charges, interest on staff loans, income from trading, reconnection fee and miscellaneous income among others.

The Non-Tariff Income approved by the Honourable Commission in its Order dated 12th June 2012 for FY 2010-11 was Rs. 6.61 crore. The Non-Tariff Income as per audited accounts for FY 2010-11, which has been included in the Truing Up petition is Rs. 6.61 crore. The summary of Non-Tariff Income as claimed by the petitioner for FY 2010-11, as approved by the Commission in its Order dated 12th June 2012 for FY 2010-11 and as per audited accounts of FY 2010-11 included in the Truing up, is tabulated below:

Table 24: Non-Tariff Income for FY 2010-11 in the petitioner's claim, Commission's Order and True Up

Particulars (Rs. Cr)	Claimed by Petitioner (Unaudited Accounts)	Provisionally Approved by Commission	Claimed by Petitioner in Truing Up petition
Non-Tariff Income	6.61	6.61	6.61

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There is no deviation in Non-Tariff Income as per the audited accounts for FY 2010-11 from the figures approved by the Honourable Commission in the ARR for FY 2010-11.

The Non-Tariff Income under this head is clubbed with Revenue from Outside Sales / UI Sales under the broad head of Non-Tariff Income. The summary of total Non-Tariff Income is tabulated below:

Table 25: Total Non-Tariff Income for FY 2010-11 in the petitioner's claim, Commission's Order and True Up

Particulars (Rs. Cr)	Claimed by Petitioner (Unaudited Accounts)	Provisionally Approved by Commission	Claimed by Petitioner in Truing Up petition
Revenue from Outside Sales/ UI Sales	90.11	90.11	87.05
Non-Tariff Income	6.61	6.61	6.61
Total (Non-Tariff Income)	**96.72**	**96.72**	**93.66**

In view of above, the Honourable Commission is requested to kindly allow the above Non-Tariff Income.

2.14 Aggregate Revenue Requirement for FY 2010-11

The Aggregate Revenue Requirement for FY 2010-11 approved by the Honourable Commission in its Order dated 12th June 2012 for FY 2010-11 was Rs. 687.43 crore. The calculation for Aggregate Revenue Requirement on the basis of audited accounts for FY 2010-11 is shown below:

Table 26: Calculation of ARR for FY 2010-11 in the True Up

Particulars (Rs. Cr)	Claimed by Petitioner in Truing Up petition
Cost of Power Purchase	728.08
Employee Cost	55.44
A&G Expenses	3.71
R&M Expenses	10.74

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Particulars (Rs. Cr)	Claimed by Petitioner in Truing Up petition
Depreciation	19.23
Advance Against Depreciation	-
Interest & Finance Charges	1.79
Interest on Working Capital	7.81
Provision for Bad Debts	-
Return @ 3 % of NFA	8.85
Amortization of Regulatory Asset proposed for previous years	-
Total	**835.64**
Less: Non-Tariff Income	93.66
Aggregate Revenue Requirement	**741.97**

The summary of Aggregate Revenue Requirement for FY 2010-11 as claimed by the petitioner , as approved the Commission in its Order dated 12th June 2012 for FY 2010-11 and as per the audited accounts for FY 2010-11 included in the Truing Up, is tabulated below:

Table 27: ARR for FY 2010-11 in the petitioner's claim, Commission's Order and True Up

Particulars (Rs. Cr)	Claimed by Petitioner (Unaudited Accounts)	Provisionally Approved by Commission	Claimed by Petitioner in Truing Up petition
Aggregate Revenue Requirement	**734.63**	**687.43**	**741.97**

In view of above, the Honourable Commission is requested to kindly allow the above Aggregate Revenue Requirement for FY 2010-11.

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2.15 Revenue from Tariff for FY 2010-11

The Revenue from Tariff for FY 2010-11 approved by the Honourable Commission in its Order dated 12th June 2012 for FY 2010-11 was Rs. 630.80 crore. The Revenue from Tariff for FY 2010-11 as per audited accounts for FY 2010-11 comes to Rs. 639.08 crore and this has been included in the Truing Up for FY 2010-11. The summary of Revenue from Tariff as claimed by the petitioner for FY 2010-11, as approved by the Commission in its Order dated 12th June 2012 for FY 2010-11 and as per audited accounts for FY 2010-11 included in the Truing Up, is tabulated below:

Table 28: Revenue from Tariff for 2010-11 in the petitioner's claim, Commission's Order and True Up

Particulars (Rs. Cr)	Claimed by Petitioner (Unaudited Accounts)	Provisionally Approved by Commission	Claimed by Petitioner in Truing Up petition
Revenue from Tariff	**630.80**	**630.80**	**639.08**

There is an increase of Rs. 8.28 crore in the Revenue from Tariff as per the audited accounts for FY 2010-11 included in the Truing Up from the figures approved by the Commission in the ARR for FY 2010-11. In the audited accounts for FY 2010-11, the Revenue from Tariff figure has been revised (increased) by Rs. 8.28 crore on the basis of actual available bill data.

In view of above, the Honourable Commission is requested to kindly allow the above Revenue from Tariff for FY 2010-11.

2.16 Revenue Gap for FY 2010-11

The Revenue Gap approved by the Honourable Commission in its Order dated 12th June 2012 for FY 2010-11 was Rs. 56.63 crore. The Revenue Gap calculated on the basis of audited accounts for FY 2010-11 works out to Rs. 102.89 crore and this has been included in the Truing Up for FY 2010-11.

The Revenue Gap as claimed by the petitioner for FY 2010-11, as approved by the Commission in its Order dated 12th June 2012 for FY 2010-11 and as calculated on the basis of audited accounts for FY 2010-11 included in the Truing Up, is shown in the table below:

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Table 29: Revenue Gap for FY 2010-11 in the petitioner's claim, Commission's Order and True Up

Particulars (Rs. Cr)	Claimed by Petitioner (Unaudited Accounts)	Provisionally Approved by Commission	Claimed by Petitioner in Truing Up petition
Aggregate Revenue Requirement	734.63	687.43	741.97
Revenue from Tariff	630.80	630.80	639.08
Revenue Gap/ (Surplus)	**103.83**	**56.63**	**102.89**

The Revenue Gap based on audited accounts for FY 2010-11 included in the Truing Up is significantly higher than the figure approved by the Commission in the ARR for FY 2010-11 and slightly lower than the Revenue Gap for FY 2010-11 presented earlier by the petitioner.

In view of above, the Honourable Commission is requested to kindly allow the above Revenue Gap for FY 2010-11 included in the Truing Up petition.

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3. PRAYER:

3.1 The Puducherry Electricity Department respectfully prays to the Honourable Commission to:

i. Admit this True Up petition for FY 2010-11 prepared on the basis of audited accounts of FY 2010-11.

ii. Approve the ARR and Revenue Gap for FY 2010-11 claimed by the petitioner.

iii. Approve the revised regulatory asset base to be amortized from FY 2013-14 based on the change in the revenue gap

iv. Pass any other Order as the Honourable Commission may deem fit and appropriate under the circumstances of the case and in the interest of justice

3.2 The petitioner declares that the subject matter of the petition has not been raised by the petitioner before any other competent forum, and that no other competent forum is currently seized of the matter or has passed any order in relation thereto.

Place: Puducherry

Date: 07 January 2013

(Signature of the Petitioner)

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4. Annexure I – Summary of Fixed Asset Register for FY 2010-11

Asset Class	Gross Block 01.04.2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
Distribution (O&M's)								
Transformers	9,148.71	3,498.21	5,650.50	1,112.74	451.77	10,261.45	3,949.98	6,311.47
Lines & Cables	11,591.40	5,818.81	5,772.59	385.49	429.79	11,976.90	6,248.61	5,728.29
Vehicles	25.08	12.29	12.79	-	1.91	25.08	14.19	10.89
Furnitures & Fixtures	0.98	0.71	0.28	0.11	0.03	1.09	0.74	0.35
Office Equipment	0.99	0.87	0.13	-	0.01	0.99	0.88	0.12
IT Equipment	-	-	-	-	-	-	-	-
Testing & Measuring Equipment	5.85	2.06	3.79	-	0.3	5.85	2.36	3.49
Total	**20,773.03**	**9,332.95**	**11,440.08**	**1,498.34**	**883.82**	**22,271.36**	**10,216.76**	**12,054.60**
Transmission-(Sub -station & EHV Lines)								
Land & Land Rights	421.16	-	421.16	-	-	421.16	-	421.16
Buildings	913.3	300.74	612.56	13.48	30.95	926.78	331.69	595.09
Plant & Machinery	15,991.78	7,368.07	8,623.70	844.49	761.64	16,836.27	8,129.71	8,706.55
Lines	3,076.98	1,631.18	1,445.80	1108.72	193.34	4,185.70	1,824.51	2,361.19
Vehicles	34.55	24.37	10.18	-	2.07	34.55	26.43	8.12
Furnitures & Fixtures	4.48	2.59	1.9	0.11	0.25	4.59	2.84	1.75
Office Equipment	2.39	0.63	1.76	-	0.15	2.39	0.78	1.61
IT Equipment	7.1	6.39	0.71	-	-	7.1	6.39	0.71
Testing & Measuring Equipment	179.25	109.91	69.34	-	9.46	179.25	119.38	59.87
	20,630.99	**9,443.88**	**11,187.11**	**1966.8**	**997.86**	**22,597.79**	**10,441.74**	**12,156.05**

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(Rs.in lakhs)

Asset Class	Gross Block 01.04.2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
Administrative Offices of PED (Others)								
Vehicles	122.81	91.77	31.03	-	6.11	122.81	97.89	24.92
Furnitures & Fixtures	4.22	2.48	1.73	0.91	0.23	5.13	2.71	2.41
Office Equipment	80.41	46.27	34.14	-	4.25	80.41	50.52	29.89
IT Equipment	154.63	112.28	42.35	5.27	10.79	159.89	123.07	36.82
Testing & Measuring Equipment	117.78	49.3	68.48	1.38	5.33	119.16	54.63	64.53
Total	**479.83**	**302.1**	**177.73**	**7.56**	**26.72**	**487.39**	**328.82**	**158.57**
Administrative Land & Buildings (others)								
Land & Land Rights	29.14	-	29.14	4.64	-	33.77	-	33.77
Buildings	436.19	140.8	295.4	7.24	14.25	443.43	155.04	288.39
Total	**465.33**	**140.8**	**324.54**	**11.87**	**14.25**	**477.21**	**155.04**	**322.16**

Asset Class	Gross Block 01.04.2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
Distribution (O&M's)								
Total	20,773.03	9,332.95	11,440.08	1,498.34	883.82	22,271.36	10,216.76	12,054.60
Transmission-(Sub -station & EHV Lines)								
Total	20,630.99	9,443.88	11187.11	1966.8	997.86	22597.79	10441.74	12156.05
Administrative Offices of PED (Others)								
Total	479.83	302.1	177.73	7.56	26.72	487.39	328.82	158.57
Administrative Land & Buildings (others)								
Total	465.33	140.8	324.54	11.87	14.25	477.21	155.04	322.16
Grand Total	**42,349.18**	**19,219.73**	**23,129.46**	**3,484.57**	**1,922.65**	**45,833.75**	**21,142.36**	**24,691.38**

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O&M SUMMARY 2010-11

Division	O&M	Asset Class	Gross Block 01.04.2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
I	Town South									
		Transformers	156.94	27.71	129.22	-	8.29	156.94	36.00	120.94
		HT Lines & Cables	162.71	124.95	37.76	-	5.24	162.71	130.19	32.52
		LT Lines & Cables	548.80	112.88	435.92	-	28.98	548.80	141.86	406.94
		Vehicles	7.03	4.56	2.48	-	0.67	7.03	5.22	1.81
		Furnitures & Fixtures	-	-	-	-	-	-	-	-
		Office Equipment	-	-	-	-	-	-	-	-
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	-	-	-	-	-	-	-	-
I	Town North									
		Transformers	145.49	34.68	110.81	11.83	8.15	157.32	42.83	114.49
		HT Lines & Cables	173.98	117.56	56.42	-	5.16	173.98	122.72	51.26
		LT Lines & Cables	452.29	138.10	314.19	16.68	23.89	468.97	161.99	306.98
		Vehicles	-	-	-	-	-	-	-	-
		Furnitures & Fixtures	-	-	-	-	-	-	-	-
		Office Equipment	-	-	-	-	-	-	-	-
		IT Equipment	-	-	-	-	-	-	-	-

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Division	O&M	Asset Class	Gross Block 01.04.2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
		Testing & Measuring Equipment	-	-	-	-	-	-	-	-
I	Town Central									
		Transformers	204.53	82.41	122.12	-	10.50	204.53	92.91	111.62
		HT Lines & Cables	263.29	83.99	179.31	-	12.62	263.29	96.60	166.69
		LT Lines & Cables	587.25	231.88	355.37	-	30.45	587.25	262.33	324.92
		Vehicles	-	-	-	-	-	-	-	-
		Furnitures & Fixtures	-	-	-	-	-	-	-	-
		Office Equipment	0.10	0.09	0.01	-	-	0.10	0.09	0.01
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	-	-	-	-	-	-	-	-
I	Town South Central									
		Transformers	164.82	34.34	130.48	11.93	9.20	176.75	43.54	133.20
		HT Lines & Cables	262.13	163.63	98.50	-	6.24	262.13	169.87	92.26
		LT Lines & Cables	345.16	86.26	258.90	5.78	17.72	350.94	103.98	246.96
		Vehicles	-	-	-	-	-	-	-	-
		Furnitures & Fixtures	-	-	-	-	-	-	-	-
		Office Equipment	-	-	-	-	-	-	-	-
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	-	-	-	-	-	-	-	-

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Division	O&M	Asset Class	Gross Block 01.04.2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
I	Muthiyalpet									
		Transformers	159.66	53.15	106.51	11.95	7.78	171.61	60.93	110.68
		HT Lines & Cables	87.11	78.40	8.71	-	-	87.11	78.40	8.71
		LT Lines & Cables	449.94	182.32	267.62	11.48	18.58	461.43	200.90	260.52
		Vehicles	0.36	0.10	0.26	-	0.03	0.36	0.14	0.22
		Furnitures & Fixtures	-	-	-	-	-	-	-	-
		Office Equipment	-	-	-	-	-	-	-	-
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	-	-	-	-	-	-	-	-
I	Vengatta Nagar									
		Transformers	130.79	65.10	65.69	23.98	6.11	154.78	71.22	83.56
		HT Lines & Cables	224.56	145.34	79.22	-	3.86	224.56	149.20	75.36
		LT Lines & Cables	218.31	124.70	93.61	18.03	7.89	236.34	132.59	103.75
		Vehicles	-	-	-	-	-	-	-	-
		Furnitures & Fixtures	-	-	-	-	-	-	-	-
		Office Equipment	-	-	-	-	-	-	-	-
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	0.12	0.07	0.06	-	0.01	0.12	0.07	0.05
I	Saram									
		Transformers	250.80	78.97	171.84	24.20	12.92	275.00	91.89	183.11

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Division	O&M	Asset Class	Gross Block 01.04.2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
		HT Lines & Cables	72.33	54.40	17.93	-	0.73	72.33	55.12	17.21
		LT Lines & Cables	248.11	104.96	143.15	7.14	10.55	255.24	115.51	139.74
		Vehicles	3.05	2.74	0.30	-	-	3.05	2.74	0.30
		Furnitures & Fixtures	-	-	-	-	-	-	-	-
		Office Equipment	0.10	0.09	0.01	-	-	0.10	0.09	0.01
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	0.07	0.03	0.04	-	0.00	0.07	0.03	0.04
I	Mudaliarpet									
		Transformers	146.88	49.33	97.54	11.90	6.74	158.78	56.07	102.71
		HT Lines & Cables	54.17	35.81	18.36	-	0.83	54.17	36.64	17.53
		LT Lines & Cables	146.97	60.54	86.43	1.13	5.47	148.10	66.01	82.09
		Vehicles	0.36	0.10	0.26	-	0.03	0.36	0.14	0.22
		Furnitures & Fixtures	-	-	-	-	-	-	-	-
		Office Equipment	0.10	0.09	0.01	-	-	0.10	0.09	0.01
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	0.40	0.10	0.29	-	0.02	0.40	0.13	0.27
I	Murungapakkam									
		Transformers	104.98	37.36	67.62	23.78	5.73	128.76	43.09	85.67
		HT Lines & Cables	33.51	30.16	3.35	-	-	33.51	30.16	3.35
		LT Lines & Cables	142.70	65.02	77.67	19.12	6.29	161.81	71.32	90.50

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Division	O&M	Asset Class	Gross Block 01.04.2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
		Vehicles	-	-	-	-	-	-	-	-
		Furnitures & Fixtures	0.12	0.11	0.01	-	-	0.12	0.11	0.01
		Office Equipment	0.10	0.09	0.01	-	0.00	0.10	0.09	0.01
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	0.14	0.07	0.08	-	0.01	0.14	0.07	0.07
I	West									
		Transformers	173.80	63.03	110.77	35.93	9.81	209.73	72.83	136.90
		HT Lines & Cables	43.72	34.00	9.73	-	0.34	43.72	34.34	9.39
		LT Lines & Cables	189.14	94.14	95.00	16.99	8.52	206.14	102.66	103.47
		Vehicles	-	-	-	-	-	-	-	-
		Furnitures & Fixtures	-	-	-	-	-	-	-	-
		Office Equipment	-	-	-	-	-	-	-	-
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	-	-	-	-	-	-	-	-
IV	Boomianpet									
		Transformers	244.01	75.08	168.93	64.98	14.30	308.99	89.37	219.62
		HT Lines & Cables	47.82	42.63	5.19	-	0.04	47.82	42.67	5.15
		LT Lines & Cables	197.36	78.25	119.11	17.91	8.87	215.27	87.12	128.15
		Vehicles	0.29	0.26	0.03			0.29	0.26	0.03
		Furnitures & Fixtures	-	-	-	0.08	0.01	0.08	0.01	0.07

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

Division	O&M	Asset Class	Gross Block 01.04.2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
		Office Equipment	0.10	0.09	0.01	-	0.00	0.10	0.09	0.01
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	-	-	-	-	-	-	-	-
IV	Villianur									
		Transformers	243.21	144.55	98.65	23.13	10.23	266.34	154.79	111.55
		HT Lines & Cables	209.96	165.43	44.53	-	1.96	209.96	167.38	42.58
		LT Lines & Cables	219.47	154.95	64.52	11.85	6.17	231.32	161.12	70.20
		Vehicles	-	-	-	-	-	-	-	-
		Furnitures & Fixtures	0.08	0.07	0.01	-	-	0.08	0.07	0.01
		Office Equipment	0.10	0.09	0.01	-	-	0.10	0.09	0.01
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	0.08	0.06	0.02	-	0.00	0.08	0.06	0.02
IV	Lawspet									
		Transformers	214.13	66.69	147.44	23.89	11.42	238.02	78.11	159.91
		HT Lines & Cables	61.50	9.82	51.68	-	3.24	61.50	13.05	48.45
		LT Lines & Cables	121.60	48.49	73.10	7.93	5.88	129.53	54.38	75.15
		Vehicles	-	-	-	-	-	-	-	-
		Furnitures & Fixtures	-	-	-	-	-	-	-	-
		Office Equipment	-	-	-	-	-	-	-	-
		IT Equipment	-	-	-	-	-	-	-	-

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

Division	O&M	Asset Class	Gross Block 01.04.2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
		Testing & Measuring Equipment	-	-	-	-	-	-	-	-
IV	Ashok Nagar									
		Transformers	129.24	50.89	78.35	11.95	7.28	141.18	58.17	83.01
		HT Lines & Cables	26.43	18.15	8.28	-	1.40	26.43	19.55	6.88
		LT Lines & Cables	98.47	50.01	48.46	3.02	4.53	101.49	54.54	46.95
		Vehicles	0.36	0.07	0.30	-	0.03	0.36	0.10	0.26
		Furnitures & Fixtures	-	-	-	-	-	-	-	-
		Office Equipment	0.10	0.07	0.03	-	0.01	0.10	0.07	0.03
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	-	-	-	-	-	-	-	-
IV	Gorimedu									
		Transformers	311.50	120.48	191.03	58.98	15.82	370.49	136.30	234.19
		HT Lines & Cables	107.19	29.78	77.41	-	4.84	107.19	34.63	72.56
		LT Lines & Cables	185.15	70.68	114.47	15.56	7.86	200.71	78.54	122.17
		Vehicles	0.36	0.33	0.04	-	-	0.36	0.33	0.04
		Furnitures & Fixtures	-	-	-	-	-	-	-	-
		Office Equipment	-	-	-	-	-	-	-	-
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	-	-	-	-	-	-	-	-

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

Division	O&M	Asset Class	Gross Block 01.04.2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
IV	Muthirapalayam									
		Transformers	567.11	234.69	332.42	65.06	26.92	632.16	261.61	370.56
		HT Lines & Cables	67.23	51.08	16.15	-	0.86	67.23	51.94	15.29
		LT Lines & Cables	159.34	82.66	76.68	12.90	5.69	172.24	88.36	83.88
		Vehicles	-	-	-	-	-	-	-	-
		Furnitures & Fixtures	-	-	-	-	-	-	-	-
		Office Equipment	-	-	-	-	-	-	-	-
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	0.50	0.24	0.26	-	0.03	0.50	0.26	0.24
IV	Kalapet									
		Transformers	186.42	77.45	108.97		7.78	186.42	85.22	101.20
		HT Lines & Cables	106.68	96.01	10.67	-	-	106.68	96.01	10.67
		LT Lines & Cables	148.00	102.62	45.38	-	2.85	148.00	105.47	42.53
		Vehicles	0.36	0.24	0.12	-	0.03	0.36	0.28	0.09
		Furnitures & Fixtures	-	-	-	-	-	-	-	-
		Office Equipment	-	-	-	-	-	-	-	-
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	-	-	-	-	-	-	-	-
IV	Sedrapet									
		Transformers	259.62	155.10	104.52	11.06	11.46	270.68	166.56	104.12

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

Division	O&M	Asset Class	Gross Block 01.04.2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
		HT Lines & Cables	98.84	88.96	9.88	-	-	98.84	88.96	9.88
		LT Lines & Cables	78.67	48.00	30.67	0.31	2.91	78.98	50.91	28.07
		Vehicles	0.13	0.04	0.09	-	0.01	0.13	0.05	0.08
		Furnitures & Fixtures	-	-	-	-	-	-	-	-
		Office Equipment	-	-	-	-	-	-	-	-
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	-	-	-	-	-	-	-	-
IV	Ramanathapuram									
		Transformers	347.25	138.51	208.74	22.66	14.02	369.92	152.53	217.38
		HT Lines & Cables	48.02	43.22	4.80	-	-	48.02	43.22	4.80
		LT Lines & Cables	102.55	62.26	40.29	2.27	2.30	104.82	64.56	40.26
		Vehicles	-	-	-	-	-	-	-	-
		Furnitures & Fixtures	-	-	-	-	-	-	-	-
		Office Equipment	-	-	-	-	-	-	-	-
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	-	-	-	-	-	-	-	-
IV	Katterikuppam									
		Transformers	133.16	97.25	35.91	-	2.03	133.16	99.28	33.88
		HT Lines & Cables	57.05	31.28	25.77	-	3.01	57.05	34.29	22.76
		LT Lines & Cables	86.96	69.62	17.34	-	0.84	86.96	70.46	16.50

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

Division	O&M	Asset Class	Gross Block 01.04.2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
		Vehicles	0.13	0.12	0.01	-	-	0.13	0.12	0.01
		Furnitures & Fixtures	-	-	-	-	-	-	-	-
		Office Equipment	-	-	-	-	-	-	-	-
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	0.40	0.10	0.29	-	0.02	0.40	0.13	0.27
IV	Thirukkannur									
		Transformers	201.97	113.38	88.59	10.65	6.43	212.61	119.80	92.81
		HT Lines & Cables	86.43	52.03	34.39	-	4.56	86.43	56.60	29.83
		LT Lines & Cables	157.01	120.69	36.33	3.30	2.48	160.32	123.16	37.15
		Vehicles	-	-	-	-	-	-	-	-
		Furnitures & Fixtures	-	-	-	-	-	-	-	-
		Office Equipment	-	-	-	-	-	-	-	-
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	-	-	-	-	-	-	-	-
IX	Ariyankuppam									
		Transformers	169.95	46.99	122.96	65.45	11.60	235.40	58.59	176.81
		HT Lines & Cables	47.85	43.07	4.79	-	-	47.85	43.07	4.79
		LT Lines & Cables	145.68	48.11	97.57	31.68	8.39	177.36	56.50	120.86
		Vehicles	-	-	-	-	-	-	-	-
		Furnitures & Fixtures	-	-	-	-	-	-	-	-

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

Division	O&M	Asset Class	Gross Block 01.04.2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
		Office Equipment	0.10	0.09	0.01	-	-	0.10	0.09	0.01
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	-	-	-	-	-	-	-	-
IX	Karikalampakkam									
		Transformers	342.77	89.88	252.88	44.90	18.78	387.67	108.67	279.00
		HT Lines & Cables	120.76	23.23	97.52	-	6.38	120.76	29.61	91.15
		LT Lines & Cables	189.02	75.83	113.19	10.15	8.18	199.17	84.01	115.15
		Vehicles	-	-	-	-	-	-	-	-
		Furnitures & Fixtures	0.09	0.06	0.03	-	0.00	0.09	0.07	0.02
		Office Equipment	-	-	-	-	-	-	-	-
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	0.39	0.11	0.29	-	0.02	0.39	0.13	0.26
IX	Vadamangalam									
		Transformers	393.38	101.70	291.68	11.20	19.78	404.58	121.49	283.10
		HT Lines & Cables	113.96	22.90	91.06	-	6.02	113.96	28.92	85.04
		LT Lines & Cables	225.69	68.80	156.90	6.71	10.54	232.40	79.33	153.07
		Vehicles	0.13	0.12	0.01	-	-	0.13	0.12	0.01
		Furnitures & Fixtures	-	-	-	-	-	-	-	-
		Office Equipment	-	-	-	-	-	-	-	-
		IT Equipment	-	-	-	-	-	-	-	-

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

Division	O&M	Asset Class	Gross Block 01.04.2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
		Testing & Measuring Equipment	0.41	0.14	0.27	-	0.02	0.41	0.16	0.25
IX	Bahour									
		Transformers	259.75	117.91	141.83	34.21	11.59	293.96	129.51	164.45
		HT Lines & Cables	144.86	130.37	14.49	-	-	144.86	130.37	14.49
		LT Lines & Cables	241.38	140.33	101.05	9.09	7.26	250.47	147.59	102.89
		Vehicles	0.13	0.12	0.01	-	-	0.13	0.12	0.01
		Furnitures & Fixtures	0.04	0.04	0.00	-	0.00	0.04	0.04	0.00
		Office Equipment	-	-	-	-	-	-	-	-
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	-	-	-	-	-	-	-	-
IX	Thavalakuppam									
		Transformers	218.34	74.36	143.98	79.00	13.90	297.34	88.26	209.08
		HT Lines & Cables	47.69	15.11	32.57	-	2.52	47.69	17.63	30.05
		LT Lines & Cables	139.22	61.12	78.09	17.10	6.42	156.31	67.54	88.77
		Vehicles	0.36	0.07	0.29	-	0.03	0.36	0.10	0.26
		Furnitures & Fixtures	0.06	0.03	0.02	-	0.00	0.06	0.04	0.02
		Office Equipment	-	-	-	-	-	-	-	-
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	0.03	0.01	0.02	-	0.00	0.03	0.01	0.02

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

Division	O&M	Asset Class	Gross Block 01.04.2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
IX	Kirumampakkam									
		Transformers	340.27	152.04	188.23	21.28	13.28	361.55	165.32	196.23
		HT Lines & Cables	80.57	64.82	15.75	-	0.70	80.57	65.52	15.06
		LT Lines & Cables	134.31	77.48	56.84	4.51	3.57	138.82	81.05	57.78
		Vehicles	0.36	0.07	0.29	-	0.03	0.36	0.10	0.26
		Furnitures & Fixtures	-	-	-	-	-	-	-	-
		Office Equipment	-	-	-	-	-	-	-	-
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	-	-	-	-	-	-	-	-
IX	T.A. Koil									
		Transformers	483.58	219.20	264.39	68.75	21.66	552.33	240.86	311.47
		HT Lines & Cables	66.96	49.64	17.31	-	0.96	66.96	50.61	16.35
		LT Lines & Cables	150.60	96.45	54.15	7.84	3.78	158.45	100.24	58.21
		Vehicles	-	-	-	-	-	-	-	-
		Furnitures & Fixtures	-	-	-	-	-	-	-	-
		Office Equipment	-	-	-	-	-	-	-	-
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	0.55	0.26	0.29	-	0.03	0.55	0.29	0.26
IX	Vadanur									
		Transformers	359.81	106.17	253.64	45.16	19.78	404.97	125.95	279.01

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

Division	O&M	Asset Class	Gross Block 01.04.2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
		HT Lines & Cables	62.41	56.17	6.24	-	-	62.41	56.17	6.24
		LT Lines & Cables	125.96	45.41	80.55	10.04	6.36	136.00	51.77	84.23
		Vehicles	0.29	0.26	0.03	-	-	0.29	0.26	0.03
		Furnitures & Fixtures	-	-	-	-	-	-	-	-
		Office Equipment	-	-	-	-	-	-	-	-
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	0.07	0.03	0.04	-	0.00	0.07	0.03	0.04
IX	Kariyamanickam									
		Transformers	329.11	172.40	156.70	11.25	11.97	340.35	184.37	155.98
		HT Lines & Cables	176.37	118.97	57.40	-	9.31	176.37	128.28	48.09
		LT Lines & Cables	145.17	94.28	50.89	0.65	3.29	145.82	97.57	48.25
		Vehicles	-	-	-	-	-	-	-	-
		Furnitures & Fixtures	-	-	-	-	-	-	-	-
		Office Equipment	-	-	-	-	-	-	-	-
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	0.38	0.04	0.34	-	0.02	0.38	0.06	0.32
IX	Karaiyambuthur									
		Transformers	101.88	65.69	36.19	-	3.74	101.88	69.42	32.45
		HT Lines & Cables	31.86	22.61	9.24	-	1.68	31.86	24.30	7.56
		LT Lines & Cables	35.05	25.48	9.57	-	0.89	35.05	26.37	8.68

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

Division	O&M	Asset Class	Gross Block 01.04.2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
		Vehicles	0.13	0.12	0.01	-	-	0.13	0.12	0.01
		Furnitures & Fixtures	0.11	0.09	0.03	-	0.00	0.11	0.09	0.02
		Office Equipment	-	-	-	-	-	-	-	-
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	0.08	0.05	0.03	-	0.01	0.08	0.06	0.03
V	Town Kariakal									
		Transformers	128.16	13.10	115.07	35.37	8.53	163.53	21.63	141.90
		HT Lines & Cables	16.52	4.17	12.34	-	0.87	16.52	5.05	11.47
		LT Lines & Cables	59.49	7.88	51.61	11.65	3.64	71.14	11.52	59.62
		Vehicles	0.36	0.07	0.30	-	0.03	0.36	0.10	0.26
		Furnitures & Fixtures	-	-	-	-	-	-	-	-
		Office Equipment	-	-	-	-	-	-	-	-
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	-	-	-	-	-	-	-	-
V	Neravy									
		Transformers	133.16	41.93	91.23	28.81	7.53	161.98	49.46	112.52
		HT Lines & Cables	27.65	16.11	11.54	-	1.25	27.65	17.36	10.29
		LT Lines & Cables	78.89	37.89	41.00	8.85	3.15	87.74	41.04	46.70
		Vehicles	0.36	0.10	0.26	-	0.03	0.36	0.14	0.22
		Furnitures & Fixtures	-	-	-	-	-	-	-	-

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

Division	O&M	Asset Class	Gross Block 01.04.2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
		Office Equipment	-	-	-	-	-	-	-	-
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	-	-	-	-	-	-	-	-
V	TR Pattinam									
		Transformers	252.58	50.55	202.03	10.26	13.88	262.84	64.43	198.42
		HT Lines & Cables	20.40	10.78	9.62	-	1.08	20.40	11.85	8.54
		LT Lines & Cables	169.26	42.33	126.92	6.99	9.31	176.24	51.64	124.61
		Vehicles	-	-	-	-	-	-	-	-
		Furnitures & Fixtures	0.04	0.04	0.01	-	0.00	0.04	0.04	0.00
		Office Equipment	0.10	0.09	0.01	-	0.00	0.10	0.09	0.01
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	0.37	0.08	0.29	-	0.02	0.37	0.10	0.27
V	Town North Karaikal									
		Transformers	207.25	91.80	115.46	76.83	13.75	284.08	105.54	178.53
		HT Lines & Cables	73.43	18.56	54.87	-	3.88	73.43	22.44	51.00
		LT Lines & Cables	262.31	132.45	129.86	39.74	12.76	302.05	145.22	156.83
		Vehicles	0.13	0.12	0.01	-	-	0.13	0.12	0.01
		Furnitures & Fixtures	0.06	0.05	0.01	-	0.00	0.06	0.05	0.01
		Office Equipment	-	-	-	-	-	-	-	-
		IT Equipment	-	-	-	-	-	-	-	-

SUPERINTENDING ENGINEER-I
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PUDUCHERRY

Division	O&M	Asset Class	Gross Block 01.04.2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
		Testing & Measuring Equipment	0.49	0.14	0.35	-	0.03	0.49	0.16	0.33
V	Kottucherry									
		Transformers	154.17	64.38	89.79	9.71	7.09	163.88	71.48	92.40
		HT Lines & Cables	90.05	14.42	75.63	-	4.43	90.05	18.85	71.21
		LT Lines & Cables	210.49	102.14	108.34	3.40	8.20	213.89	110.34	103.54
		Vehicles	-	-	-	-	-	-	-	-
		Furnitures & Fixtures	0.15	0.01	0.14	0.03	0.01	0.17	0.02	0.15
		Office Equipment	-	-	-	-	-	-	-	-
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	-	-	-	-	-	-	-	-
V	Nedungadu									
		Transformers	109.45	31.15	78.30	50.10	8.03	159.55	39.17	120.38
		HT Lines & Cables	26.72	21.24	5.48	-	0.40	26.72	21.64	5.08
		LT Lines & Cables	46.41	18.92	27.49	18.96	2.97	65.37	21.89	43.48
		Vehicles	0.13	0.12	0.01	-	-	0.13	0.12	0.01
		Furnitures & Fixtures	0.07	0.06	0.01	-	0.00	0.07	0.06	0.01
		Office Equipment	0.10	0.09	0.01	-	0.00	0.10	0.09	0.01
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	0.37	0.10	0.27	-	0.02	0.37	0.12	0.25

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

Division	O&M	Asset Class	Gross Block 01.04.2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
V	Ambagarathur									
		Transformers	87.25	53.79	33.45	-	2.81	87.25	56.60	30.64
		HT Lines & Cables	47.12	12.25	34.87	-	2.31	47.12	14.56	32.56
		LT Lines & Cables	58.39	44.67	13.71	-	1.12	58.39	45.79	12.60
		Vehicles	0.13	0.12	0.01	-	-	0.13	0.12	0.01
		Furnitures & Fixtures	0.10	0.09	0.01	-	0.00	0.10	0.09	0.01
		Office Equipment	-	-	-	-	-	-	-	-
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	0.12	0.10	0.02	-	0.00	0.12	0.11	0.02
V	Thirunallar									
		Transformers	142.75	38.26	104.49	34.38	8.25	177.13	46.51	130.62
		HT Lines & Cables	46.45	38.90	7.56	-	0.24	46.45	39.14	7.32
		LT Lines & Cables	60.68	26.24	34.44	6.88	2.54	67.56	28.78	38.78
		Vehicles	-	-	-	-	-	-	-	-
		Furnitures & Fixtures	0.07	0.06	0.01	-	0.00	0.07	0.06	0.01
		Office Equipment	-	-	-	-	-	-	-	-
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	0.42	0.12	0.30	-	0.02	0.42	0.14	0.28
III	Mahe									
		Transformers	63.69	37.08	26.61	-	1.89	63.69	38.97	24.72

SUPERINTENDING ENGINEER-I
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PUDUCHERRY

Division	O&M	Asset Class	Gross Block 01.04.2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
		HT Lines & Cables	43.31	38.98	4.33	-	-	43.31	38.98	4.33
		LT Lines & Cables	88.66	63.17	25.50	-	1.70	88.66	64.86	23.80
		Vehicles	-	-	-	-	-	-	-	-
		Furnitures & Fixtures	-	-	-	-	-	-	-	-
		Office Equipment	-	-	-	-	-	-	-	-
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	-	-	-	-	-	-	-	-
III	Paloor									
		Transformers	107.02	60.24	46.78	-	3.88	107.02	64.12	42.90
		HT Lines & Cables	71.29	64.16	7.13	-	-	71.29	64.16	7.13
		LT Lines & Cables	264.99	183.43	81.56	-	7.15	264.99	190.58	74.41
		Vehicles	0.36	0.10	0.26	-	0.03	0.36	0.14	0.22
		Furnitures & Fixtures	-	-	-	-	-	-	-	-
		Office Equipment	-	-	-	-	-	-	-	-
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	-	-	-	-	-	-	-	-
II	Yanam									
		Transformers	288.11	69.46	218.65	38.19	17.10	326.30	86.56	239.73
		HT Lines & Cables	58.13	17.55	40.58	-	3.07	58.13	20.62	37.51
		LT Lines & Cables	167.47	36.68	130.78	19.85	9.86	187.32	46.54	140.78

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

Division	O&M	Asset Class	Gross Block 01.04.2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
		Vehicles	9.77	2.37	7.40	-	0.92	9.77	3.29	6.48
		Furnitures & Fixtures	-	-	-	-	-	-	-	-
		Office Equipment	-	-	-	-	-	-	-	-
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	0.46	0.22	0.24	-	0.02	0.46	0.24	0.22
	Total									
		Transformers	9,148.71	3,498.21	5,650.50	1,112.74	451.77	10,261.45	3,949.98	6,311.47
		Lines & Cables	11,591.40	5,818.81	5,772.59	385.49	429.79	11,976.90	6,248.61	5,728.29
		Vehicles	25.08	12.29	12.79	-	1.91	25.08	14.19	10.89
		Furnitures & Fixtures	0.98	0.71	0.28	0.11	0.03	1.09	0.74	0.35
		Office Equipment	0.99	0.87	0.13	-	0.01	0.99	0.88	0.12
		IT Equipment	-	-	-	-	-	-	-	-
		Testing & Measuring Equipment	5.85	2.06	3.79	-	0.30	5.85	2.36	3.49
		Total	20,773.03	9,332.95	11,440.08	1,498.34	883.82	22,271.36	10,216.76	12,054.60

SUBSTATION SUMMARY 2010-11

Location	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
Adovipolam									
	Land & Land Rights	-	-	-	-	-	-	-	-

SUPERINTENDING ENGINEER-I
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Location	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
	Buildings	55.69	2.27	53.42	-	1.86	55.69	4.13	51.56
	Plant & Machinery	631.40	40.74	590.66	4.72	33.59	636.12	74.32	561.79
	Vehicles	-	-	-	-	-	-	-	-
	Furnitures & Fixtures	-	-	-	-	-	-	-	-
	Office Equipment	-	-	-	-	-	-	-	-
	IT Equipment	-	-	-	-	-	-	-	-
	Testing & Measuring Equipment	-	-	-	-	-	-	-	-
Bahour 110									
	Land & Land Rights	5.56	-	5.56			5.56	-	5.56
	Buildings	-	-	-			-	-	-
	Plant & Machinery	609.06	353.10	255.96	813.65	64.88	1,422.71	417.98	1,004.73
	Vehicles	-	-	-			-	-	-
	Furnitures & Fixtures	-	-	-			-	-	-
	Office Equipment	-	-	-			-	-	-
	IT Equipment	-	-	-			-	-	-
	Testing & Measuring Equipment	-	-	-			-	-	-
Bahour 230									
	Land & Land Rights	193.85	-	193.85			193.85	-	193.85
	Buildings	72.00	23.73	48.27		2.40	72.00	26.14	45.86
	Plant & Machinery	1,020.76	531.52	489.24	-	53.90	1,020.76	585.42	435.35

SUPERINTENDING ENGINEER-I
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Location	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
	Vehicles	-	-	-			-	-	-
	Furnitures & Fixtures	0.45	0.23	0.22	-	0.03	0.45	0.26	0.19
	Office Equipment	1.75	0.35	1.41		0.11	1.75	0.46	1.29
	IT Equipment	-	-	-			-	-	-
	Testing & Measuring Equipment	0.09	0.04	0.06		0.00	0.09	0.04	0.05
Eripakkam									
	Land & Land Rights	67.39	-	67.39			67.39	-	67.39
	Buildings	103.24	42.54	60.70		3.45	103.24	45.99	57.26
	Plant & Machinery	1,101.59	695.42	406.16		58.16	1,101.59	753.59	348.00
	Vehicles	2.05	1.68	0.37		0.17	2.05	1.85	0.21
	Furnitures & Fixtures	0.57	0.44	0.13		0.01	0.57	0.46	0.11
	Office Equipment	0.10	0.08	0.01		0.00	0.10	0.09	0.01
	IT Equipment	-	-	-			-	-	-
	Testing & Measuring Equipment	0.17	0.09	0.08		0.01	0.17	0.09	0.08
Kalapet									
	Land & Land Rights	-	-	-			-	-	-
	Buildings	55.00	32.37	22.63		1.84	55.00	34.21	20.79
	Plant & Machinery	551.84	444.08	107.76		8.51	551.84	452.59	99.25
	Vehicles	2.05	1.85	0.21		-	2.05	1.85	0.21
	Furnitures & Fixtures	0.05	0.03	0.03		0.00	0.05	0.03	0.02

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

Location	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
	Office Equipment	-	-	-			-	-	-
	IT Equipment	-	-	-			-	-	-
	Testing & Measuring Equipment	-	-	-			-	-	-
Korkadu									
	Land & Land Rights	8.64	-	8.64			8.64	-	8.64
	Buildings	60.00	9.34	50.66		2.00	60.00	11.34	48.66
	Plant & Machinery	1,370.07	337.12	1,032.94		72.34	1,370.07	409.46	960.60
	Vehicles	-	-	-			-	-	-
	Furnitures & Fixtures	0.38	0.10	0.28	0.11	0.03	0.48	0.13	0.36
	Office Equipment	0.36	0.06	0.30		0.02	0.36	0.08	0.27
	IT Equipment	-	-	-			-	-	-
	Testing & Measuring Equipment	-	-	-			-	-	-
Kurumbapet									
	Land & Land Rights	1.50	-	1.50			1.50	-	1.50
	Buildings	23.21	2.61	20.61	13.48	1.23	36.69	3.83	32.86
	Plant & Machinery	1,246.83	381.61	865.23		56.65	1,246.83	438.26	808.57
	Vehicles	4.32	2.88	1.45		0.41	4.32	3.29	1.04
	Furnitures & Fixtures	-	-	-			-	-	-
	Office Equipment	-	-	-			-	-	-
	IT Equipment	-	-	-			-	-	-

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

Location	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
	Testing & Measuring Equipment	-	-	-			-	-	-
Mahe									
	Land & Land Rights	28.53	-	28.53			28.53	-	28.53
	Buildings	-	-	-			-	-	-
	Plant & Machinery	337.89	261.05	76.84	5.21	3.29	343.10	264.33	78.77
	Vehicles	-	-	-			-	-	-
	Furnitures & Fixtures	0.13	0.10	0.03		0.01	0.13	0.11	0.02
	Office Equipment	0.06	0.04	0.01		0.00	0.06	0.05	0.01
	IT Equipment	-	-	-			-	-	-
	Testing & Measuring Equipment	0.17	0.10	0.06		0.01	0.17	0.11	0.05
Marapalem									
	Land & Land Rights	4.92	-	4.92			4.92	-	4.92
	Buildings	7.38	0.69	6.69		0.25	7.38	0.93	6.44
	Plant & Machinery	938.44	455.54	482.90		41.44	938.44	496.98	441.46
	Vehicles	3.30	1.88	1.42		0.31	3.30	2.19	1.10
	Furnitures & Fixtures	0.17	0.15	0.02		0.00	0.17	0.15	0.02
	Office Equipment	-	-	-			-	-	-
	IT Equipment	-	-	-			-	-	-
	Testing & Measuring Equipment	0.09	0.01	0.08		0.00	0.09	0.02	0.08

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

Location	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
PT' Vasal									
	Land & Land Rights	26.58	-	26.58			26.58	-	26.58
	Buildings	219.25	39.93	179.32		7.32	219.25	47.25	172.00
	Plant & Machinery	1,153.23	331.98	821.25		60.89	1,153.23	392.87	760.36
	Vehicles	4.13	0.86	3.27		0.39	4.13	1.25	2.88
	Furnitures & Fixtures	-	-	-			-	-	-
	Office Equipment	-	-	-			-	-	-
	IT Equipment	-	-	-			-	-	-
	Testing & Measuring Equipment	-	-	-			-	-	-
Sedarapet									
	Land & Land Rights	21.36	-	21.36			21.36	-	21.36
	Buildings	18.50	7.72	10.78		0.62	18.50	8.34	10.16
	Plant & Machinery	470.15	289.25	180.90		12.41	470.15	301.66	168.49
	Vehicles	3.33	1.98	1.35		0.31	3.33	2.30	1.03
	Furnitures & Fixtures	0.16	0.13	0.03		0.00	0.16	0.14	0.02
	Office Equipment	0.12	0.09	0.03		0.01	0.12	0.10	0.02
	IT Equipment	-	-	-			-	-	-
	Testing & Measuring Equipment	0.33	0.21	0.12		0.02	0.33	0.23	0.10
Sorakudy									
	Land & Land Rights	5.25	-	5.25			5.25	-	5.25

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

Location	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
	Buildings	19.41	11.44	7.97		0.65	19.41	12.09	7.32
	Plant & Machinery	794.98	560.86	234.12		25.18	794.98	586.04	208.94
	Vehicles	3.20	2.88	0.32		-	3.20	2.88	0.32
	Furnitures & Fixtures	-	-	-			-	-	-
	Office Equipment	-	-	-			-	-	-
	IT Equipment	-	-	-			-	-	-
	Testing & Measuring Equipment	-	-	-			-	-	-
Thethambakkam									
	Land & Land Rights	21.45	-	21.45			21.45	-	21.45
	Buildings	70.00	26.66	43.34		2.34	70.00	29.00	41.00
	Plant & Machinery	133.04	65.87	67.17		7.02	133.04	72.90	60.15
	Vehicles	2.05	1.79	0.26		0.06	2.05	1.85	0.21
	Furnitures & Fixtures	0.60	0.31	0.29		0.04	0.60	0.34	0.25
	Office Equipment	-	-	-			-	-	-
	IT Equipment	-	-	-			-	-	-
	Testing & Measuring Equipment	-	-	-			-	-	-
Thirubhuvanai									
	Land & Land Rights	-	-	-			-	-	-
	Buildings	38.10	10.93	27.17		1.27	38.10	12.20	25.90
	Plant & Machinery	423.88	246.00	177.88		15.64	423.88	261.64	162.24

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT

Location	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
	Vehicles	4.32	3.36	0.96		0.41	4.32	3.77	0.55
	Furnitures & Fixtures	0.11	0.08	0.03		0.01	0.11	0.09	0.02
	Office Equipment	-	-	-			-	-	-
	IT Equipment	-	-	-			-	-	-
	Testing & Measuring Equipment	0.09	0.05	0.04		0.00	0.09	0.06	0.03
Villianur 110									
	Land & Land Rights	-	-	-			-	-	-
	Buildings	-	-	-			-	-	-
	Plant & Machinery	31.17	7.66	23.51		1.65	31.17	9.30	21.87
	Vehicles	-	-	-			-	-	-
	Furnitures & Fixtures	-	-	-			-	-	-
	Office Equipment	-	-	-			-	-	-
	IT Equipment	-	-	-			-	-	-
	Testing & Measuring Equipment	-	-	-			-	-	-
Villianur 230									
	Land & Land Rights	15.48	-	15.48			15.48	-	15.48
	Buildings	63.77	46.18	17.58		2.13	63.77	48.31	15.45
	Plant & Machinery	1,004.44	711.32	293.11		27.55	1,004.44	738.87	265.57
	Vehicles	3.74	3.36	0.37		-	3.74	3.36	0.37
	Furnitures & Fixtures	-	-	-			-	-	-

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

Location	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
	Office Equipment	-	-	-			-	-	-
	IT Equipment	-	-	-			-	-	-
	Testing & Measuring Equipment	-	-	-			-	-	-
Yanam									
	Land & Land Rights	20.65	-	20.65			20.65	-	20.65
	Buildings	50.45	21.81	28.64		1.69	50.45	23.49	26.96
	Plant & Machinery	1,512.08	600.27	911.81	5.07	80.11	1,517.15	680.37	836.77
	Vehicles	2.05	1.85	0.21		-	2.05	1.85	0.21
	Furnitures & Fixtures	0.41	0.28	0.13		0.03	0.41	0.30	0.11
	Office Equipment	-	-	-			-	-	-
	IT Equipment	-	-	-			-	-	-
	Testing & Measuring Equipment	0.29	0.18	0.12		0.02	0.29	0.19	0.10
SLDC									
	Land & Land Rights								
	Buildings	57.30	22.53	34.77		1.91	57.30	24.45	32.86
	Plant & Machinery	1,618.37	598.62	1,019.75		85.45	1,618.37	684.07	934.30
	Vehicles	-	-	-	-	-	-	-	-
	Furnitures & Fixtures	0.44	0.10	0.34		0.03	0.44	0.13	0.31
	Office Equipment	-	-	-			-	-	-
	IT Equipment								

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT

Location	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
	Testing & Measuring Equipment								
PLCC									
	Land & Land Rights								
	Buildings								
	Plant & Machinery	1,042.56	456.07	586.49	15.85	52.98	1,058.41	509.05	549.35
	Vehicles	-	-	-	-	-	-	-	-
	Furnitures & Fixtures	1.01	0.64	0.37		0.06	1.01	0.70	0.31
	Office Equipment	-	-	-			-	-	-
	IT Equipment	7.10	6.39	0.71			7.10	6.39	0.71
	Testing & Measuring Equipment	178.01	109.23	68.78		9.40	178.01	118.63	59.38
EHV Lines									
	Lines	3,076.98	1,631.18	1,445.80	1,108.72	193.34	4,185.70	1,824.51	2,361.19
Total									
	Land & Land Rights	421.16	-	421.16	-	-	421.16	-	421.16
	Buildings	913.30	300.74	612.56	13.48	30.95	926.78	331.69	595.09
	Plant & Machinery	15,991.78	7,368.07	8,623.70	844.49	761.64	16,836.27	8,129.71	8,706.55
	Lines	3,076.98	1,631.18	1,445.80	1,108.72	193.34	4,185.70	1,824.51	2,361.19
	Vehicles	34.55	24.37	10.18	-	2.07	34.55	26.43	8.12
	Furnitures & Fixtures	4.48	2.59	1.90	0.11	0.25	4.59	2.84	1.75

SUPERINTENDING ENGINEER-I
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Location	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
	Office Equipment	2.39	0.63	1.76	-	0.15	2.39	0.78	1.61
	IT Equipment	7.10	6.39	0.71	-	-	7.10	6.39	0.71
	Testing & Measuring Equipment	179.25	109.91	69.34	-	9.46	179.25	119.38	59.87
Total		20,630.99	9,443.88	11,187.11	1,966.80	997.86	22,597.79	10,441.74	12,156.05

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ELECTRICITY DEPARTMENT
PUDUCHERRY

OTHER SECTIONS 2010-11

Circle / Division	Section	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
C / I	AE - Tech I									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
C / II	AE - Tech II									
		Vehicles	6.58	5.06	1.52		0.25	6.58	5.31	1.27
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
C / III	AE - Tech III									
		Vehicles	5.95	5.20	0.75		0.16	5.95	5.35	0.59
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT

Circle / Division	Section	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
D / I	AE - Town II									
		Vehicles	4.32	3.29	1.04		0.41	4.32	3.70	0.62
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	0.02	0.01	0.01		0.00	0.02	0.01	0.01
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / I	AEE / Town I									
		Vehicles	4.32	3.29	1.04		0.41	4.32	3.70	0.62
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	37.02	23.43	13.58		2.34	37.02	25.78	11.24
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / I	Establishment Div I & JE/ Tech Div I									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	0.37	0.33	0.04		0.00	0.37	0.33	0.04
		Office Equipment	0.15	0.04	0.11		0.01	0.15	0.05	0.10
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / I	JAO / Revenue I									

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT

Circle / Division	Section	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	0.37	0.33	0.04		0.00	0.37	0.33	0.04
		Office Equipment	0.05	0.01	0.05		0.00	0.05	0.01	0.04
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / I	JE / Town Construction									
		Vehicles	4.64	3.09	1.55		0.44	4.64	3.53	1.11
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	0.10	0.09	0.01			0.10	0.09	0.01
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	0.12	0.05	0.07		0.01	0.12	0.06	0.07
D / II	Establishment									
		Vehicles	3.74	3.36	0.37			3.74	3.36	0.37
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	0.09	0.05	0.03		0.01	0.09	0.06	0.03
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / II	JE / CCT I									
		Vehicles	4.17	3.57	0.60		0.19	4.17	3.75	0.42

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT

Circle / Division	Section	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	0.03	0.01	0.02		0.00	0.03	0.01	0.02
D / II	JE / CCT II									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	0.01	0.01	0.00			0.01	0.01	0.00
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	0.02	0.01	0.01		0.00	0.02	0.01	0.01
D / II	JE / CCT III									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	0.00	0.00	0.00		0.00	0.00	0.00	0.00
D / II	JE / CCT IV									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	-	-	-			-	-	-

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

Circle / Division	Section	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / II	JE / CCT V									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	6.36	5.72	0.64			6.36	5.72	0.64
D / II	JE / RMS II									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	0.06	0.03	0.03		0.00	0.06	0.03	0.03
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / II	JE / Tech									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	0.04	0.02	0.01		0.00	0.04	0.03	0.01

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

Circle / Division	Section	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / II	JE / TTC									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	0.19	0.10	0.09		0.01	0.19	0.11	0.08
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / II	JE / Master Plan									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	0.03	0.02	0.01		0.00	0.03	0.02	0.01
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / II	JE / VHF									
		Vehicles	3.34	3.01	0.33			3.34	3.01	0.33
		Furnitures & Fixtures	0.35	0.30	0.05		0.01	0.35	0.31	0.03
		Office Equipment	18.73	8.77	9.96		0.88	18.73	9.65	9.08
		IT Equipment	-	-	-			-	-	-

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

Circle / Division	Section	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
		Testing & Measuring Equipment	1.56	1.08	0.48	1.38	0.12	2.94	1.20	1.74
D / III	AC & Refrigerator Supervisor									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	0.07	0.06	0.01		0.00	0.07	0.06	0.01
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	0.15	0.11	0.04		0.01	0.15	0.12	0.03
D / III	AE / Building Rural									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	0.09	0.08	0.01			0.09	0.08	0.01
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / III	AE / Building Town									
		Vehicles	3.25	2.93	0.33			3.25	2.93	0.33
		Furnitures & Fixtures	0.05	0.04	0.01		0.00	0.05	0.04	0.01
		Office Equipment	0.10	0.08	0.02		0.01	0.10	0.09	0.01
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

Circle / Division	Section	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
D / III	AE / Mahe									
		Vehicles	4.36	2.40	1.96		0.41	4.36	2.81	1.55
		Furnitures & Fixtures	0.23	0.18	0.05		0.01	0.23	0.19	0.04
		Office Equipment	0.03	0.01	0.01		0.00	0.03	0.02	0.01
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / III	JE / Special Maintenance									
		Vehicles	18.02	16.22	1.80		-	18.02	16.22	1.80
		Furnitures & Fixtures	0.20	0.18	0.02		-	0.20	0.18	0.02
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	8.22	7.37	0.85		0.02	8.22	7.38	0.83
D / III	Establishment & JE Tech									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	0.15	0.08	0.06		0.01	0.15	0.09	0.06
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / III	JE / Building Rural Construction									

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

Circle / Division	Section	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / III	JE / Building Rural Maintenance									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	0.10	0.08	0.01		0.00	0.10	0.09	0.01
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	0.34	0.24	0.10		0.02	0.34	0.25	0.08
D / III	JE / Building Town Construction									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	0.10	0.07	0.03		0.01	0.10	0.07	0.03
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	0.02	0.01	0.01		0.00	0.02	0.01	0.01
D / III	JE / Building Town Maintenance									
		Vehicles	-	-	-			-	-	-

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT

Circle / Division	Section	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	22.72	12.85	9.87		0.94	22.72	13.79	8.93
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	0.03	0.01	0.02		0.00	0.03	0.01	0.02
D / III	JE / Satutory									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / III	AE / Special Maintenance									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / III	JE / Workshop									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	0.28	0.25	0.03		-	0.28	0.25	0.03

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

Circle / Division	Section	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
		Office Equipment	0.38	0.34	0.04		-	0.38	0.34	0.04
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / IV	AE / Boomianpet									
		Vehicles	10.24	7.38	2.86		0.67	10.24	8.05	2.19
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / IV	AE / Lawspet									
		Vehicles	3.20	2.88	0.32			3.20	2.88	0.32
		Furnitures & Fixtures	0.10	0.08	0.02		0.01	0.10	0.08	0.02
		Office Equipment	0.02	0.00	0.02		0.00	0.02	0.00	0.02
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / IV	Establishment & JE Tech									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	0.39	0.29	0.10		0.02	0.39	0.32	0.07
		Office Equipment	-	-	-			-	-	-

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

Circle / Division	Section	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / IV	JAO Revenue II									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	1.12	0.16	0.96	0.63	0.11	1.75	0.27	1.48
		Office Equipment	0.10	0.01	0.09		0.01	0.10	0.02	0.08
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / IV	JE / Construction									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	0.06	0.05	0.01			0.06	0.05	0.01
		Office Equipment	0.15	0.08	0.07		0.01	0.15	0.09	0.06
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / V	AE / Rural									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

Circle / Division	Section	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
		Testing & Measuring Equipment	-	-	-			-	-	-
D / V	AE / Town I									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	-	-	-	0.09	0.01	0.09	0.01	0.09
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / V	AE / Town II									
		Vehicles	3.31	1.26	2.05		0.31	3.31	1.57	1.74
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / V	AEE / C & B									
		Vehicles	3.31	1.82	1.50		0.31	3.31	2.13	1.18
		Furnitures & Fixtures	-	-	-	0.03	0.00	0.03	0.00	0.03
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

Circle / Division	Section	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
D / V	Establishment									
		Vehicles	3.74	3.36	0.37			3.74	3.36	0.37
		Furnitures & Fixtures	-	-	-	0.09	0.01	0.09	0.01	0.09
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / V	JE / Cable Section									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / V	JE / Commercial & Construction									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	0.03	0.01	0.02		0.00	0.03	0.02	0.02
D / V	JE / Tech									

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

Circle / Division	Section	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
		Vehicles	-	-	-		-	-	-	-
		Furnitures & Fixtures	-	-	-	0.06	0.00	0.06	0.00	0.06
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / V	JE / Lab KKL									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / V	Sub - Store									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	-	-	-		-	-	-	-
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / VI	AE / EHV									
		Vehicles	3.67	1.74	1.92		0.35	3.67	2.09	1.58

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

Circle / Division	Section	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / VI	AE / FC & C									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / VI	AEE / EHV									
		Vehicles	4.32	3.36	0.96		0.41	4.32	3.77	0.55
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	0.02	0.01	0.01		0.00	0.02	0.01	0.01
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / VI	JE / Lines									
		Vehicles	3.67	1.74	1.92		0.35	3.67	2.09	1.58
		Furnitures & Fixtures	-	-	-			-	-	-

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

Circle / Division	Section	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / VI	AEE / PLCC & Lines									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / VI	JE / PLCC									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / VII	AE / LTM & Lab									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	-	-	-			-	-	-

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

Circle / Division	Section	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / VII	AE / Protection									
		Vehicles	4.81	2.39	2.43		0.46	4.81	2.85	1.97
		Furnitures & Fixtures	0.06	0.05	0.01			0.06	0.05	0.01
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	59.34	27.94	31.40		3.07	59.34	31.01	28.34
D / VII	Establishment & JE Tech									
		Vehicles	3.74	3.36	0.37			3.74	3.36	0.37
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / VII	JE / HTM									
		Vehicles	3.74	3.36	0.37			3.74	3.36	0.37
		Furnitures & Fixtures	0.11	0.08	0.03		0.01	0.11	0.09	0.03
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

Circle / Division	Section	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
		Testing & Measuring Equipment	39.71	6.43	33.28		1.99	39.71	8.43	31.29
D / VII	JE / Lab									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	1.84	0.29	1.55		0.10	1.84	0.39	1.45
D / VII	JE / LTM									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / VII	JE / Metering									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	0.26	0.06	0.20		0.02	0.26	0.07	0.18
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

Circle / Division	Section	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
D / VII	JE / MMC I									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / VII	JE / MMC II									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / IX	AE / Rural South									
		Vehicles	4.32	2.88	1.45		0.41	4.32	3.29	1.04
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / IX	AE / Thirubhuvanai									

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

Circle / Division	Section	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
		Vehicles	4.31	1.64	2.67		0.41	4.31	2.05	2.26
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / IX	JE / Establishment & Tech									
		Vehicles	3.74	3.20	0.54		0.17	3.74	3.36	0.37
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / IX	JE / Construction									
		Vehicles	-	-	-			-	-	-
		Furnitures & Fixtures	-	-	-			-	-	-
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / X	AE / APTS									
		Vehicles	-	-	-			-	-	-

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

Circle / Division	Section	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
		Furnitures & Fixtures	0.21	0.05	0.16		0.01	0.21	0.06	0.15
		Office Equipment	-	-	-			-	-	-
		IT Equipment	-	-	-			-	-	-
		Testing & Measuring Equipment	-	-	-			-	-	-
D / X	AE / Computer	IT Equipment	154.63	112.28	42.35	5.27	10.79	159.89	123.07	36.82
	Total									
		Vehicles	122.81	91.77	31.03	-	6.11	122.81	97.89	24.92
		Furnitures & Fixtures	4.22	2.48	1.73	0.91	0.23	5.13	2.71	2.41
		Office Equipment	80.41	46.27	34.14	-	4.25	80.41	50.52	29.89
		IT Equipment	154.63	112.28	42.35	5.27	10.79	159.89	123.07	36.82
		Testing & Measuring Equipment	117.78	49.30	68.48	1.38	5.33	119.16	54.63	64.53
		Total	479.83	302.10	177.73	7.56	26.72	487.39	328.82	158.57

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

OTHER LAND & BUILDING

O&M / Other Sections	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
Bahour									
	Land & Land Rights	-	-	-	-	-	-	-	-
	Buildings	-	-	-	-	-	-	-	-
Boomianpet									
	Land & Land Rights	-	-	-	-	-	-	-	-
	Buildings	18.95	1.27	17.68	-	0.63	18.95	1.90	17.05
Civil Section									
	Land & Land Rights	-	-	-	-	-	-	-	-
	Buildings	15.94	0.53	15.40	7.24	0.77	23.18	1.31	21.87
Coumputer Section									
	Land & Land Rights	-	-	-	-	-	-	-	-
	Buildings	-	-	-	-	-	-	-	-
Gorimedu									
	Land & Land Rights	-	-	-			-	-	-
	Buildings	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
Head Office									
	Land & Land Rights	17.06	-	17.06	-	-	17.06	-	17.06
	Buildings	132.54	74.59	57.95	-	3.86	132.54	78.46	54.08

SUPERINTENDING ENGINEER-I

O&M / Other Sections	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
Kariakal									
	Land & Land Rights	-	-	-	-	-	-	-	-
	Buildings	39.67	9.28	30.39	-	1.33	39.67	10.61	29.07
Karaimannickam									
	Land & Land Rights	-	-	-	-	-	-	-	-
	Buildings	14.67	4.41	10.26	-	0.49	14.67	4.90	9.77
Katterikuppam									
	Land & Land Rights	-	-	-	-	-	-	-	-
	Buildings	14.74	12.31	2.42	-	0.49	14.74	12.81	1.93
Lawspet									
	Land & Land Rights	-	-	-	-	-	-	-	-
	Buildings	12.41	2.07	10.33	-	0.41	12.41	2.49	9.92
Mudaliarpet									
	Land & Land Rights	-	-	-	-	-	-	-	-
	Buildings	-	-	-	-	-	-	-	-

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

O&M / Other Sections	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
Muthialpet									
	Land & Land Rights	1.42	-	1.42	-	-	1.42	-	1.42
	Buildings	-	-	-	-	-	-	-	-
Nedungadu									
	Land & Land Rights	-	-	-	-	-	-	-	-
	Buildings	-	-	-	-	-	-	-	-
Panruti									
	Land & Land Rights	-	-	-	-	-	-	-	-
	Buildings	2.10	0.56	1.54	-	0.07	2.10	0.63	1.47
RMS									
	Land & Land Rights	4.06	-	4.06	1.70		5.76	-	5.76
	Buildings	-	-	-			-	-	-
Sedrapet									
	Land & Land Rights	-	-	-	-	-	-	-	-
	Buildings	18.57	3.30	15.27	-	0.62	18.57	3.92	14.65
SPM									

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

O&M / Other Sections	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
	Land & Land Rights	-	-	-	-	-	-	-	-
	Buildings	71.15	10.80	60.35	-	2.38	71.15	13.17	57.98
T.A. Koil									
	Land & Land Rights	-	-	-			-	-	-
	Buildings	6.22	1.25	4.97	-	0.21	6.22	1.45	4.77
		-	-	-	-	-	-	-	-
Town Central									
	Land & Land Rights	2.10	-	2.10			2.10	-	2.10
	Buildings	-	-	-			-	-	-
Town North									
	Land & Land Rights	0.54	-	0.54	-	-	0.54	-	0.54
	Buildings	11.19	3.74	7.45	-	0.37	11.19	4.12	7.08
Town South									
	Land & Land Rights	-	-	-	-	-	-	-	-
	Buildings	61.10	7.17	53.94	-	2.04	61.10	9.21	51.90
Town South Central									
	Land & Land Rights	1.26	-	1.26	1.27		2.53	-	2.53

SUPERINTENDING ENGINEER-I
ELECTRICITY DEPARTMENT
PUDUCHERRY

O&M / Other Sections	Asset Class	Gross Block 2010	Accumulated Depreciation	WDV - 31.03.2010	Additions 2010-11	Depreciation for the year	Gross Block 2011	Accumulated Depreciation	WDV - 31.03.2011
	Buildings	-	-	-			-	-	-
TTC									
	Land & Land Rights	-	-	-	-	-	-	-	-
	Buildings	16.94	9.51	7.43	-	0.57	16.94	10.08	6.86
Vengatta Nagar									
	Land & Land Rights	2.70	-	2.70	1.67	-	4.37	-	4.37
	Buildings	-	-	-	-	-	-	-	-
Villianur									
	Land & Land Rights	-	-	-	-	-	-	-	-
	Buildings	-	-	-	-	-	-	-	-
Total									
	Land & Land Rights	29.14	-	29.14	4.64	-	33.77	-	33.77
	Buildings	436.19	140.80	295.40	7.24	14.25	443.43	155.04	288.39
	Total	465.33	140.80	324.54	11.87	14.25	477.21	155.04	322.16

SUPERINTENDING ENGINEER
ELECTRICITY DEPARTMENT
PUDUCHERRY

Annexure II – Audited Accounts for FY 2010-11

Audited Accounts
for
2010-2011

Electricity Department,
Government of Puducherry

Contents

AUDITORS' REPORT

To

The Electricity Department
Government of Puducherry,
137, Nethaji Subash Chandra Bose Road,
Puducherry – 605 001.

1. We have audited the attached Balance Sheet of **THE ELECTRICITY DEPARTMENT, PUDUCHERRY – 605 001** as at 31st March, 2011 and also the Profit & Loss Account for the year ended on that date annexed there to and the Cash Flow Statement for the year ended on that date. These financial statements are the responsibility of the Electricity Department, Puducherry. Our responsibility is to express an opinion on these financial statements based on our audit.

2. We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An Audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

No.38 (Old No.14), Second Main Road, C.I.T. Colony, Mylapore, Chennai - 600 004
Phone : 2499 0993, 2498 3311 Telefax : 2498 3311 E-mail : bnca@rediffmail.com

3. We report that:

i) *The Financial Statements of the Department have been prepared based on commercial principles i.e. on accrual basis from the Financial Year 2009-10. Prior to that the Department accounts have been prepared based on Government system of accounting i.e. on cash basis. The Revenue and Expenditure of the Department reported in the State Finance Accounts of the Comptroller and Auditor General of India (C & AG) is according to Government system of accounting. The Revenue recognized in the Financial Statements of the Department prepared on accrual basis for the year ended 31st March 2011 is in excess by Rs.70.03 Crores when compared with the audited figures of Sales and other receipts recorded in the C & AG State Finance Accounts for the year ended 31st March 2011. The total expenditure (that is Capital and Revenue Expenditure) recognized in the Financial Statements prepared on accrual basis is in excess by Rs.104.45 Crores (Rs.76.55 Crores upto 31.03.2010) when compared with the audited figures of C & AG for the period upto 31st March 2011.*

ii) *Fixed Assets: The Fixed Assets Register has been prepared based on physical verification of Fixed Assets carried out by the Department.*

iii) *In respect of cost of Land & Buildings capitalized amounting to Rs.18.25 Crores the basis for cost of acquisition and construction (G.O reference) is to be stated in the Asset Register. Further the procedure adopted for identifying ownership of land should also be stated.*

iv) *In respect of Transmission Asset Register, the cumulative commissioning cost of sub-station is shown instead of item wise cost.*

v) *The Depreciation rates adopted are less than the minimum rates prescribed under Schedule XIV to the Companies Act, 1956.*

vi) *The Capital Work-in (CWIP) Progress as on 31st March 2011 amounted to Rs.77.31 Crores. CWIP scheme wise pending works to be identified for Sub-stations and O&Ms and reported as part of Financial Statements.*

BASHA & NARASIMHAN CHENNAI 600 024 CHARTERED ACCOUNTANTS

vii) *Inventories: The inventories have not been physically verified by the Department periodically. Further the Department has not produced proper records of inventory held under various Schemes.*

viii) *Sundry Debtors: The Debtors as on 01-04-2009 amounted to Rs.195.30 Crores. The supported authenticated document / Account abstract for the revenue billed in respect of various categories of consumers during the periods are not produced for our verification to justify that the figure arrived is as per accrual basis. In view of that comparison could not be made with the Sundry Debtors as on 31-03-2011 amounting to Rs.330 Crores as stated in the Financial Statements.*

ix) *There is no system or procedure of obtaining confirmation of balances from customers and there is no proper system of review for identifying doubtful dues particularly arising out of dispute and long pending dues. In the absence of the above, we are not in a position to quantify the provision required for irrecoverable / doubtful dues and the consequential impact thereof on the financial Statements.*

x) *The Revenue document / account abstract / expenditure details furnished by the Department for the Financial Year 2010-11 is without any supported verification like Internal Audit taking into account the size and nature of the activity involved.*

xi) *The balance of Secured Loans, Sundry Debtors, Loans and Advances, Sundry Creditors, Deposits, Interest on Financial Lease and Other Liabilities stated in the Financial Statements for the Year ended 31st March 2011 are subject to confirmation and reconciliation.*

xii) *The Loss as per Financial Statements for the year ended 31st March 2011is Rs.86.29 Crores. The Revenue gap for the Financial Year 2010-11 as claimed by the Department in its petition and as stated in Page No.67 of the Tariff Order is Rs.103.83 Crores.*

xiii) *The Books of Accounts of the Department are maintained on Cash basis. For the purpose of filing the Tariff petition the accounts have been converted into accrual basis with related documentation.*

Subject to the above, we report that:

i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.

ii. In our opinion, proper books of accounts have been kept by the Department on ash basis so far as it appears from our examination of such books.

iii. The Balance Sheet and Profit & Loss Account dealt with by this report are in agreement with the Books of Account ***subject to our observations stated above.***

iv. In our opinion and to the best of our information and according to the explanations given to us the said accounts read together with Accounting Polices and Notes thereon and ***subject to our observations given above*** the cumulative impact of which, on the Balance Sheet and Profit and Loss Account are not quantifiable, give the information required in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India

a) In case of Balance Sheet of the state of affairs of the Department as at 31st March 2011.

b) In case of Profit & Loss Account of the deficit for the Year ended 31st March 2011.

c) In case of Cash Flow Statement, of the Cash Flow of the Department for the year ended 31st March 2011.

For BASHA & NARASIMHAN,
Chartered Accountants,
Firm Registration No.006031S

(Sk.Phyaji Basha Saheb)
Partner
Membership No: 23417

Place : Puducherry,
Date : 14-12-2012.

BASHA & NARASIMHAN CHENNAI 600 004. CHARTERED ACCOUNTANTS

Reply to auditor's observation for the year ended 31st March, 2011

Sr. No	Observation as per Auditor report	EDP Reply
1.	The Financial Statements of the Department have been prepared based on commercial principles i.e. on accrual basis from the Financial Year 2009-10. Prior to that the Department accounts have been prepared based on Government system of accounting i.e. on cash basis. The Revenue and Expenditure of the Department reported in the State Finance Accounts of the Comptroller and Auditor General of India (C & AG) is according to Government system of accounting. The Revenue recognized in the Financial Statements of the Department prepared on accrual basis for the year ended 31st March 2011 is in excess by Rs.70.03 Crores when compared with the audited figures of Sales and other receipts recorded in the C & AG State Finance Accounts for the year ended 31st March 2011. The total expenditure (that is Capital and Revenue Expenditure) recognized in the Financial Statements prepared on accrual basis is in excess by Rs.104.45 Crores (Rs. 76.55 Crores upto 31.03.2010) when compared with the audited figures of C & AG for the period upto 31st March 2011.	These differences in the revenue and expenditure reported in the Financial Statements are due to the inherent difference in the basis of accounting adopted. Whereas the revenue and expenditure of the Department reported in the State Finance Accounts are according to the Government system of accounting on cash basis, the Financial Statements of the Department have been prepared based on commercial accounting principles i.e. on accrual basis. The reconciliation between the two has been duly prepared by the Department.

Sr. No	Observation as per Auditor report	EDP Reply
2.	Fixed Assets: The Fixed Assets Register has been prepared based on physical verification of Fixed Assets carried out by the Department -	The Department did not have a Fixed Assets Register. The JERC had directed the Department to prepare a Fixed Assets and Depreciation Register, which has since been prepared based on detailed examination of records available with the Department and physical verification thereafter. The Fixed Asset Schedule as per the Financial Statements has been duly reconciled with the values as per the Fixed Asset Register.
3.	In respect of cost of Land & Buildings capitalized amounting to Rs.18.25 Crores the basis for cost of acquisition and construction (G.O reference) is to be stated in the Asset Register. Further the procedure adopted for identifying ownership of land should also be stated	Noted: The G.O Reference for each Land and Building shall be updated in the Fixed Asset register
4.	In respect of Transmission Asset Register, the cumulative commissioning cost of sub-station is shown instead of item wise cost.	Substations have been designed, built and commissioned on a turnkey basis and accordingly capitalised as substation as a whole. The fixed assets register has been updated substation wise.
5.	The Depreciation rates adopted are less than the minimum rates prescribed under Schedule XIV to the Companies Act, 1956	The Department is not a Company under the Companies Act, 1956 and therefore it is not required to adopt the depreciation rates prescribed under

Sr. No	Observation as per Auditor report	EDP Reply
		Schedule XIV to the Companies Act, 1956. The Department is a deemed distribution licensee under the Electricity Act, 2003 and has accordingly adopted the depreciation rates notified by the CERC. No change is required in the depreciation rates adopted by the Department.
6.	The Capital Work-in (CWIP) Progress as on 31st March 2011 amounted to Rs.77.31 Crores. CWIP scheme wise pending works to be identified for Sub-stations and O&Ms and reported as part of Financial Statements	Noted The scheme wise details are available in the department under computerized work order management system.
7.	Inventories: The inventories have not been physically verified by the Department periodically. Further the Department has not produced proper records of inventory held under various Schemes.	Noted: The Department shall introduce a system of periodic physical verification and improve upon the record keeping for inventory as may be required.

Sr. No	Observation as per Auditor report	EDP Reply
8.	Sundry Debtors: The Debtors as on 01-04-2009 amounted to Rs.195.30 Crores. The supported authenticated document / Account abstract for the revenue billed in respect of various categories of consumers during the periods are not produced for our verification to justify that the figure arrived is as per accrual basis. In view of that comparison could not be made with the Sundry Debtors as on 31-03-2011 amounting to Rs.330 Crores as stated in the Financial Statements.	Noted. The department is already in the process of reconciling the sundry debtors from the available billing data with that of factual position. Further the following initiatives to recover/reconcile the dues have already been taken and perused vigorously. 1.Special disconnection drives in respect of private services 2.contended effort to realize the arrears from Government department and public undertakings through Government intervention 3. Identification of old disconnected/ abandoned services to arrive at factual quantum of arrears.
9.	There is no system or procedure of obtaining confirmation of balances from customers and there is no proper system of review for identifying doubtful dues particularly arising out of dispute and long pending dues. In the absence of the above, we are not in a position to quantify the provision required for irrecoverable / doubtful dues and the consequential impact thereof on the financial Statements.	Noted: The Department shall institute a system of ascertaining the provision required for irrecoverable / doubtful debts.

Sr. No	Observation as per Auditor report	EDP Reply
10.	The Revenue document / account abstract / expenditure details furnished by the Department for the Financial Year 2010-11 is without any supported verification like Internal Audit taking into account the size and nature of the activity involved.	Noted. The department is to take up the matter with the appropriate authorities for forming fully functional internal audit system.
11.	The balance of Secured Loans, Sundry Debtors, Loans and Advances, Sundry Creditors, Deposits, Interest on Financial Lease and Other Liabilities stated in the Financial Statements for the Year ended 31st March 2011 are subject to confirmation and reconciliation.	The Department is part of the State Government and is subject to verification and controls as per the government systems.
12.	The Loss as per Financial Statements for the year ended 31st March 2011is Rs.86.29 Crores. The Revenue gap for the Financial Year 2010-11 as claimed by the Department in its petition and as stated in Page No.67 of the Tariff Order is Rs.103.83 Crores.	The difference is mainly on account of the notional interest on working capital and return on NFA @3%, considered in computing Aggregate Revenue Requirement (ARR) as per the Regulations and hence the revenue gap is marginally high in the tariff petition on comparing the loss in the accounts. Apart from the above, there have been some changes in some of the expenditure heads between the audited accounts (based on which the figure of Rs. 86.29 Crores has been worked out) and unaudited accounts based on which the revenue gap was worked out (Rs. 103.83 Crores as per page 67 of the Order).

Sr. No	Observation as per Auditor report	EDP Reply
13.	The Books of Accounts of the Department are maintained on Cash basis. For the purpose of filing the Tariff petition the accounts have been converted into accrual basis with related documentation.	Noted. The Department being a part of the State Government is maintaining the accounts on cash basis, since the Government accounts are also being maintained on cash basis.

For and on behalf of the Electricity Department ,Puducherry

S.Punidhavalli Financial Controller Electricity Department	D.Ravi Superintending Engineer-III Electricity Department	K.Mathivanan Superintending Engineer-I Electricity Department

Financial Statements

Financial statements for FY2010-11

Balance sheet as on 31.03.2011

PUDUCHERRY ELECTRICITY DEPARTMENT			
BALANCE SHEET AS AT 31st MARCH, 2011			
			(Rs.)
PARTICULARS	SCHEDULE No.	As at 31.03.2011	As at 31.03.2010
SOURCES OF FUNDS			
(1) Owner's Funds			
Government Fund		6,046,807,685	4,596,838,842
(2) Loan Funds			
Secured Loans	1	131,573,049	146,792,116
TOTAL		6,178,380,735	4,743,630,958
APPLICATION OF FUNDS			
(1) Fixed Assets			
(a) Gross Block	2	4,583,375,068	4,234,918,062
(b) Less : Acumulated Depreciation		2,114,236,608	1,921,972,445
(c) Net Block		2,469,138,460	2,312,945,617
(d) Capital Work in Progress		773,118,787	803,514,155
(2) Current Assets Loans & Advances			
(a) Inventories		171,526,679	131,789,255
(b) Sundry Debtors	3	3,300,080,378	2,641,203,098
(c) Cash and Bank Balances	4	58,722,305	53,146,325
(d) Loans and Advances	5	60,097,798	274,174,647
		3,590,427,161	3,100,313,324
Less: Current Liabilities and Provisions	6	2,096,648,008	2,052,533,095
NET CURRENT ASSETS		1,493,779,152	1,047,780,230
Profit & Loss Account		1,442,344,336	579,390,957
TOTAL		6,178,380,735	4,743,630,958
Significant Accounting Policies and Notes to Accounts	12		

For and on behalf of the Electricity Department, Puducherry

As per our report attached
For BASHA & NARASIMHAN
Chartered Accountants,
Firm Registration No.006031S

S.K.Phyaji Basha Saheb
Partner
Membership No.23417

S.Punidhavalli
Financial Controller
Electricity Department

D.Ravi
Superintending Engineer-III
Electricity Department

K.Mathivanan
Superintending Engineer-I
Electricity Department

BASHA & NARASIMHAN CHENNAI 600 004 CHARTERED ACCOUNTANTS

Profit & Loss account for the year ending 31.03.2011

PUDUCHERRY ELECTRICITY DEPARTMENT

Profit and Loss Account for year ended 31st March, 2011

(Rs.)

PARTICULARS	SCH. No.	Year Ended 31st March, 2011	Year Ended 31st March, 2010
INCOME			
Revenue from Sale of Power	7	7,261,344,241	6,133,604,442
Other Income	8	66,145,002	46,416,417
TOTAL INCOME		7,327,489,243	6,180,020,858
EXPENDITURE			
Purchase of Power		7,280,773,858	5,880,690,355
Employee Costs	9	554,416,724	537,378,288
Operations & Maintenance Expenses		107,395,113	115,737,639
Administration and General Expenses	10	37,060,073	32,785,742
Other Expenses		666,611	721,801
Depreciation		192,264,163	179,110,500
Interest and Finance Charges	11	17,866,079	12,987,491
TOTAL EXPENDITURE		8,190,442,622	6,759,411,815
Net Profit / (Loss) before prior period adjustments		(862,953,379)	(579,390,957)
Net Prior Period Credits / (Charges)		-	-
Profit / (Loss) before Tax		(862,953,379)	(579,390,957)
Less : Provision for Taxation			-
Profit / (Loss) after Tax		(862,953,379)	(579,390,957)
Profit / (Loss) brought forward from previous year		(579,390,957)	-
Balance carried to Balance Sheet		(1,442,344,336)	(579,390,957)

For and on behalf of the Electricity Department, Puducherry

As per our report attached
For BASHA & NARASIMHAN
Chartered Accountants,
Firm Registration No.006031S

S.K.Phyaji Basha Saheb
Partner
Membership No.23417

BASHA & NARASIMHAN CHENNAI 600 004 CHARTERED ACCOUNTANTS

S.Punidhavalli
Financial Controller
Electricity Department

D.Ravi
Superintending Engineer-III
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Superintending Engineer-I
Electricity Department

Cash Flow statement for the year ended 31.03.2011

(Rs.)

Particulars	2010-11	2009-10
A. Cash flows from operating activities		
Net profit / (loss) before tax	**(862,953,379)**	**(579,390,957)**
Adjustment for :		
Depreciation	192,264,163	179,110,500
Interest Income	(1,490,037)	(2,848,053)
Interest Expenses	10,666,128	11,815,648
Operating profit / (loss) before working capital changes	**(661,513,125)**	**(391,312,862)**
Changes in Working Capital		
(Increase) / Decrease in Inventories	(39,737,424)	(15,081,209)
(Increase) / Decrease in Debtors	(658,877,280)	(688,124,787)
(Increase) / Decrease in Loans & Advances	214,076,849	(100,694,531)
Increase / (Decrease) in Trade Payables & Provisions	44,114,914	676,868,224
Less: Direct taxes paid		
- Income Tax	-	-
- Fringe Benefit Tax	-	-
Net cash from operating activities	**(1,101,936,067)**	**(518,345,166)**
B. Cash flows from investing activities		
(Increase) / Decrease in Fixed Assets	(348,457,006)	(186,922,807)
(Increase) / Decrease in Capital WIP	30,395,368	(134,467,675)
Interest received	1,490,037	2,848,053
Net cash from investing activities	**(316,571,601)**	**(318,542,429)**
C. Cash flows from financing activities		
Repayment of long term borrowings	(15,219,067)	(14,022,371)
Government Fund	1,449,968,843	870,323,090
Interest paid	(10,666,128)	(11,815,648)
Net cash flow from financing activities	**1,424,083,648**	**844,485,071**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	5,575,980	7,597,476
Opening Balance of Cash and Cash Equivalents	53,146,325	45,548,849
Closing Balance of Cash and Cash Equivalents	**58,722,305**	**53,146,325**

For and on behalf of the Electricity Department ,Puducherry

As per our report attached
For BASHA & NARASIMHAN
Chartered Accountants,
Firm Registration No.006031S

S.K.Phyaji Basha Saheb
Partner
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BASHA & NARASIMHAN CHENNAI 600 004

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Schedules forming part of the financial statements for FY2010-11

SCHEDULE -1
SECURED LOANS

(Rs.)

Sr.No.	Particulars	As at 31.03.2011	As at 31.03.2010
1	Finance Lease Liability (The lease is relating to the System Control Centre)	131,573,049	146,792,116
	TOTAL	131,573,049	146,792,116

SCHEDULE -3
SUNDRY DEBTORS

(Rs.)

Sr.No.	Particulars	As at 31.03.2011	As at 31.03.2010
1	Sundry Debtors for Sale of Power	2,469,104,850	2,080,557,446
2	UI Charges receivable	257,473,304	54,676,784
3	Receivable from Other Department for Sale of materials	221,235	207,056
4	Unbilled Debtors	573,280,989	505,761,812
	TOTAL	3,300,080,378	2,641,203,098

SCHEDULE -4
CASH & BANK BALANCES

(Rs.)

Sr.No.	Particulars	As at 31.03.2011	As at 31.03.2010
1	Cash in hand	2,189,241	5,592,779
2	Cheques in hand	6,160,554	3,429,560
3	Margin money with Bank (Fixed Deposits with Canara Bank)	50,372,510	44,123,986
	TOTAL	58,722,305	53,146,325

SCHEDULE -5
LOANS & ADVANCES

(Rs.)

Sr.No.	Particulars	As at 31.03.2011	As at 31.03.2010
1	Other Income receivable	9,022,862	11,793,311
2	Lease advances	3,100,000	2,945,950
3	Advances to Creditors	31,260,915	257,824,248
4	Tariff Subsidy receivable	16,714,021	1,611,138
	TOTAL	60,097,798	274,174,647

SCHEDULE -6
CURRENT LIABILITIES & PROVISIONS

(Rs.)

Sr.No.	Particulars	As at 31.03.2011	As at 31.03.2010
1	Consumer Deposits (Refer Note 9 of Part B of Notes to Accounts)	642,474,352	562,036,729
2	Consumer Contribution for Deposit Works	32,201,521	18,733,278
3	Sundry Creditors	1,380,200,281	1,450,343,023
4	Interest Payable on Finance Lease	901,003	1,005,222
5	Other Liabilities	1,011,604	808,301
6	Vendor/Contractor Deposits	2,432,268	2,225,014
7	Provision for expenses	2,208,179	10,032,844
8	Sales Tax Payable	26,983,117	-
9	Un-reconciled balance on account of Fixed assets	8,235,683	7,348,683
	TOTAL	2,096,648,008	2,052,533,095

SCHEDULE -7

REVENUE FROM SALE OF POWER

(Rs.)

Sr.No.	Particulars	Year ended 31st March, 2011	Year ended 31st March, 2010
1	LT consumers	1,547,976,746	1,375,741,339
2	HT consumers	4,639,827,062	4,071,047,600
3	Government Buildings	6,543,942	10,647,722
4	Street Light Charges	65,477,056	60,756,049
5	Agriculture	48,380,343	7,137,578
6	Tariff Subsidy on Sale of Power	15,102,883	1,611,138
		6,323,308,032	**5,526,941,426**
Add	Un-billed revenue as at the end of the year	573,280,989	505,761,812
Less	Un-billed revenue as at the beginning of the year	505,761,812	447,784,518
	Revenue from Sale of Power	**6,390,827,209**	**5,584,918,720**
7	UI Charges for the year	870,517,032	548,685,722
		7,261,344,241	**6,133,604,442**

SCHEDULE -8

OTHER INCOME

(Rs.)

Sr.No.	Particulars	Year ended 31st March, 2011	Year ended 31st March, 2010
1	Sale of Trading Materials	751,604	813,831
2	Interest Income on Margin Money Deposit with Bank	1,490,037	2,848,053
3	Other receipts	63,903,360	42,754,532
	TOTAL	66,145,002	46,416,417

SCHEDULE -9

EMPLOYEE COSTS

(Rs.)

Sr.No.	Particulars	Year ended 31st March, 2011	Year ended 31st March, 2010
1	Salary	673,809,932	570,723,600
2	Wages	8,520,000	1,519,000
3	Stipend	2,217,000	1,616,000
4	Overtime Payment	7,603,000	7,492,000
		692,149,932	581,350,600
Less	Departmental Charges	18,888,746	29,299,251
Less	Salary Costs Capitalized	118,844,462	14,673,061
	TOTAL	554,416,724	537,378,288

SCHEDULE -10

ADMINISTRATION & GENERAL EXPENSES

(Rs.)

Sr.No.	Particulars	Year ended 31st March, 2011	Year ended 31st March, 2010
1	Office Expenses	16,888,223	12,640,499
2	Other Miscellaneous Expenses	20,171,850	20,145,243
	TOTAL	37,060,073	32,785,742

SCHEDULE -11

INTEREST AND FINANCE CHARGES

(Rs.)

Sr.No.	Particulars	Year ended 31st March, 2011	Year ended 31st March, 2010
1	Interest Charges on Finance Lease	10,666,128	11,815,648
2	Bank Charges	7,199,951	1,171,843
	TOTAL	17,866,079	12,987,491

Schedule 2 - Fixed Assets Schedule for FY2010-11

		Gross Block				Depreciation						Net Block	
Assets group number	Assets group description	Opening balance	Additions during the period	Deductions for period	Cost at the end of the year	Opening balance	Depreciation on Opening Balance	Depreciation on additions during the period	Depreciation for the year	Depreciation on Deductions during the period	Total at the end of the year	At the end of current year	At the end of previous year
1	Land and land rights												
	Sub Stations	42,115,564	-	-	42,115,564		-	-	-	-	-	42,115,564	42,115,564
	Other	2,913,889	463,550	-	3,377,439	-	-	-	-	-	-	3,377,439	2,913,889
2	Buildings												
	Sub Stations	83,599,295	1,348,210	-	86,947,505	27,820,615	2,859,018	45,030	2,904,047	-	30,724,662	56,222,843	57,778,680
	Other	49,340,832	723,804	-	50,073,526	16,332,795	1,591,813	24,178	1,615,991	-	17,948,785	32,124,741	33,016,837
3	Plant and machinery												
	Sub Stations	1,333,084,625	82,864,532	-	1,415,949,157	631,338,231	57,945,837	4,375,247	62,321,085	-	693,659,316	722,289,841	701,746,394
	Transformers	914,871,435	111,273,821	-	1,026,145,256	349,821,224	39,301,840	5,875,258	45,177,097	-	394,998,322	631,146,934	565,050,211
4	Lines and cable network												
	Sub Station and Others	1,466,838,490	149,421,250	-	1,616,259,720	744,999,078	54,423,484	7,889,441	62,312,925	-	807,312,003	808,947,717	721,839,412
5	Vehicles												
	Sub Station and Others	18,243,872	-	-	18,243,872	12,843,053	1,008,665	-	1,008,665	-	13,851,718	4,392,153	5,400,819

Schedule 2 - Fixed Assets Schedule for FY2010-11													
		Gross Block				Depreciation						Net Block	
Assets group number	Assets group description	Opening balance	Additions during the period	Deductions for period	Cost at the end of the year	Opening balance	Depreciation on Opening Balance	Depreciation on additions during the period	Depreciation for the year	Depreciation on Deductions during the period	Total at the end of the year	At the end of current year	At the end of previous year
6	Furniture and fixtures												
	Sub Station and Others	968,327	112,569	-	1,080,896	577,820	44,192	7,126	51,317	-	629,137	451,759	390,507
7	Office equipment (Office equipment, telephones & Telephone lines, Radio and high frequency carrier system (VHF))												
	Sub Station and Others	8,379,086	-	-	8,379,086	4,776,599	440,987	-	440,987	-	5,217,586	3,161,500	3,602,487
8	IT equipments (Computers etc.)												
	Sub Station and Others	16,172,650	526,800	-	16,699,450	11,867,120	1,029,061	50,046	1,079,107	-	12,946,227	3,753,222	4,305,530
9	Testing & Measuring Equipments												
	Sub Station and Others	30,288,054	137,900	-	30,425,954	16,126,841	1,502,668	7,281	1,509,949	-	17,636,790	12,789,163	14,161,213

Annual Accounts for FY2010 - 2011

Schedule 2 - Fixed Assets Schedule for FY2010-11													
		Gross Block				Depreciation						Net Block	
Assets group number	Asset group description	Opening balance	Additions during the period	Deductions for period	Cost at the end of the year	Opening balance	Depreciation on Opening Balance	Depreciation on additions during the period	Depreciation for the year	Depreciation on Deductions during the period	Total at the end of the year	At the end of current year	At the end of previous year
	Sub Station and Others	266,093,144	1,584,500	-	267,677,644	105,469,069	13,759,331	83,662	13,842,993	-	119,312,061	148,365,583	160,624,075
	Total	4,234,918,062	348,457,006	-	4,583,375,068	1,921,972,445	173,906,895	18,357,269	192,264,163	-	2,114,236,608	2,469,138,460	2,312,945,617

For and on behalf of the Electricity Department, Puducherry

As per our report attached
For BASHA & NARASIMHAN
Chartered Accountants,
Firm Registration No.006031S

S.K.Phyaji Basha Saheb
Partner
Membership No.23417

BASHA & NARASIMHAN
CHENNAI
600 004.
CHARTERED ACCOUNTANTS

S.Punidhavalli
Financial Controller
Electricity Department

D.Ravi
Superintending Engineer-III
Electricity Department

K.Mathivanan
Superintending Engineer-I
Electricity Department

Significant Accounting Policies

And

Notes to Accounts

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FORMING PART OF THE FINANCIAL STATEMENT FOR THE YEAR ENDED MARCH 31, 2011

1. Background

Puducherry Electricity Department (PED) is a part of the Government of Puducherry. It is responsible for distribution and supply of electricity in Puducherry, Karaikal, Mahe and Yanam regions of the Union Territory of Puducherry. PED is governed by the Electricity Act 2003, as a deemed licensee.

After the enactment of The Electricity Act 2003, it is mandatory for all electricity utilities to file their Annual Revenue Requirement and Tariff Proposal in the form of a petition before the respective State Electricity Regulatory Commission. The Commission after hearing all the stake holders, issues an appropriate order on the ARR and Tariff Proposal. The Department had filed its first proposal for tariff fixation /revision for the year 2009-10 and a Tariff Order was passed in February 2010.

Being a Government Department, the PED it maintains its books of accounts as per the Government system of accounting, which essentially is cash based and to some extent a partial system of single and double entry accounting. In other words, as typical to any other entity that maintains its accounts based on a commercial accounting system, the PED does not prepare a Profit & Loss Account, Balance Sheet and Cash Flow Statements at the end of the year. Further since there is no concept of Balance Sheet, the fixed assets are not capitalized and fixed assets records are not kept in the manner required as in the case of any commercial organization.

In the Tariff Order which was passed in February 2010, the JERC had given a directive to the PED that it must prepare separate Financial Statements and get the same audited. The Department is directed to prepare Accounting Statements which includes balance sheet, profit and loss account, cash flow statement, report of the auditors, etc., together with notes and such other supporting statements and submit the same along with the next ARR and Tariff Petition.

It may be noted that the PED still continues to be a department of the Government of Puducherry and therefore as of date still continues to maintain its books of accounts as per the Government system of accounting. This would continue to be the case, till such time the PED is corporatized into a separate entity under the Companies Act 1956. Therefore, the Financial Statements attached as a part of this ARR petition have been prepared solely for the purposes of complying with the JERC's directives and must be read and interpreted in that context.

The paragraphs below outline the methodology adopted for the preparation of the Financial Statements. As indicated above, the base records continue to be the cash based Government system of accounting and books of accounts maintained therein. Several adjustments have been carried out to the base amounts indicated in the Government system of accounts to arrive at the Profit and Loss Account, Balance Sheet and Cash Flow Statement for the financial years 2009-10 and 2010-11. These will continue to be done till such time the corporatization of the PED is carried out. At that point of time, the corporatized entity will adopt the new commercial basis of accounting and carry out the process of first time conversion in its maintenance of its basic books of accounts on accrual basis.

2. Basis of the Financial Statements

The Department prepares its annual receipts and expenditure statement on cash basis, which is audited by the state unit of the Comptroller and Auditor General. These audited amounts are compiled across all departments by the Department of Treasury, Government of Puducherry and the Audited State Annual Accounts of the Government of Puducherry are prepared and published. On its part, the Electricity Department reconciles its annual receipts and expenditure statements (called as financial progress statements) with the Department of Treasury. Since the published Audited State Annual Accounts is prepared for the State as whole (taking all departments across the Government), some of the account heads and amounts pertaining to the Electricity Department are rolled up at a higher level. However the financial progress statements (duly reconciled with the Department of treasury) contain details of all the account heads used by the Electricity Department. **Thus it may be noted that the detailed head wise amounts as per the financial progress statements (which are on cash basis) are duly reconciled with the Department of Treasury and form part of published Audited State Annual Accounts by the CAG of India.**

The above duly reconciled and audited figures on cash basis have formed the base documents for the compilation of the financial statements. The amounts reported in these financial progress statements are adjusted to reflect the accrual basis of accounting and other adjustments required for conforming to Generally Accepted Accounting Principles. Therefore, whereas the amounts as per the financial progress statements are audited numbers as indicated above, the adjustments have made to these numbers based on a detailed review and scrutiny of the cash based accounts by the PED.

For the purposes of building the opening balance sheet, and the fixed assets schedule, the Audited State Annual Accounts of the Government of Puducherry from the year 1990-91 have been considered as the starting point. It is assumed that all capital expenditure incurred on assets except for land and building procured prior to 1990-91 would have been almost fully depreciated by the year 2009-10 and therefore do not impact the opening balance sheet of the Department as on 1st April 2009. In the case of fixed assets, the Gross Block and Accumulated Depreciation as on date of the opening balance sheet has been duly reconciled with the detailed Fixed Asset and Depreciation Registers.

The accounts have been prepared under accrual basis and Financial Statements have been prepared using the formats generally followed by Companies in India. Further, the accounts have been prepared for the department as a whole being a single entity controlling all regions for both transmission and distribution business

3. Revenue Recognition

Revenue from sale of power is accounted on accrual basis. The sale of power is as per the tariff fixed by concerned authority. Revenue is accounted for on the basis of demand bills raised on the consumers of the Union Territory of Puducherry. Revenue for the year is also adjusted for the un-billed revenue of the previous year and current year on estimated basis. Revenue from sale of power is recognized net of sales tax/value added tax.

4. Fixed Assets

All Fixed Assets are stated at cost less accumulated depreciation. The cost of fixed assets shall include cost incurred/money spent in acquiring or installing or constructing fixed asset, salary cost of the employees who are deployed on the project / work.

Any addition to or improvement to the fixed asset that results in increasing the utility or useful life of the asset shall be capitalized and included in the cost of fixed asset.

Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, is recorded at NIL value. Cost of land improvements such as leveling, filling or any other developmental activity is capitalized as a part of the cost of building.

Transmission network assets (Sub Stations and transmission lines) and Distribution network assets are capitalized in the year of commissioning. All costs are taken at net of devolution. Devolution is the process by which materials are transferred to the store at a reduced rate and later reissued at a weighted average rate of all such items. Storage at 2.5% of material costs and supervision charges at

17% of total costs are capitalized as overhead allocations.

Fixed Assets are eliminated from the financial statement, either on disposal or on retirement from active use or on becoming redundant. Generally, such assets are disposed off thereafter as per the policy of the department

5. Depreciation

The CERC has notified the rates of depreciation on fixed assets with effect from 01.04.2009 as per Notification No. L-7/145/160/2008-CERC dated 19.01.2009 and the same have been adopted by the department in calculating the depreciation on fixed assets.

Based on the above, the depreciation is calculated at following rates:

Description of Assets	Rate of Depreciation
Land and Land Rights	- -
Building	3.34%
Plant and Machinery	5.28%
Lines and Cables	5.28%
Office Equipment	6.33%
IT Equipment	15.00%
Vehicles	9.50%
Furniture and Fixtures	6.33%

Depreciation is calculated annually based on straight-line method over the useful life of the asset under historical cost. For the purpose of these financial statements, all purchases are considered to be at the beginning of the year and all disposals are assumed to be at the end of the year. The residual value of all the assets is considered as 10%.

6. Capital Work in Progress

Materials issued to Capital Works in progress are valued at cost of purchase. Capital work in progress includes the stock of material received under Direct Debit to works as well as material at site and proportionate storage and supervision charges on the material issued for the works. The sub-station related assets are capitalized in the year of commissioning.

7. Inventory

Inventories, stores and spares are valued at the cost and cost is determined based on the Weighted Average Cost. Inventories issued to the Sections under various Schemes / Work / Project are considered as consumed at the time of issue. The closing inventory as on year end with the section are added back to the inventory by reversing the consumption

8. Salary Costs and Retirement Benefits

Salary and other cost (other than retirement benefits) are recognized on accrual basis. The retirement benefits other than Pension are recognized on 'Pay As You Go' basis. Pension payment is managed by the Government so the department does not account for the same in the accounts.

9. Provision for Bad and Doubtful debts

No provision for bad and doubtful debts has been made in the accounts as the reconciliation of the sundry debtors is in progress. On completion, the management will decide on the policy for provisioning for bad and doubtful debts and accordingly give effect of the same in the accounts in the financial year in which the process of reconciliation is completed.

10. Consumer Contribution

Contribution received from consumers towards assets / works is disclosed as liabilities net of capital expenditure incurred till year end under Deposit Works. In case of completed works, the respective fixed assets created/acquired partly/wholly from consumer contribution, are accounted net of the consumer contribution.

11. Power Purchase

Power purchase costs are accounted based on the total number of units purchased upto the year end from the Power Generators allocated to PED by the Ministry of Power, Government of India. The Power purchase cost is net of rebates received on account of advance and / or prompt payments made by the department

12. Finance Lease

Assets taken on finance lease are accounted for as fixed assets. Accordingly, the assets are accounted at the values certified by the developer. Lease payments are apportioned between finance charge and outstanding liability. Interest expenses on the outstanding amount is recognized in the Profit and Loss account as period cost

13. Use of estimates

The preparation of financial statements requires the management of the department to make estimates and assumptions that affect the reported balance of assets and liabilities, revenues and expenses and disclosures relating to the contingent liabilities. The management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ from these estimates. Any revision to accounting estimates is recognized prospectively in the current and future periods. Examples of such estimates include unbilled revenue, etc.

PART B: NOTES FORMING PART OF ACCOUNTS

(1) Contingent Liabilities :

(a) In respect of purchase of power from the Tamil Nadu Electricity Board (TNEB), the power availed are charged at the rate paid by TNEB to NLC plus wheeling charges. The TNEB has revised the tariff to Rs.3.00 per kWh with effect from 01/12/2001 treating PED as a HT consumer. The PED has challenged this decision by filing a petition before Hon'ble TNERC. The Hon'ble TNERC concluded that the sale of power between PED and TNEB was in the nature of interstate sale of power and PED cannot be treated as a HT consumer and ordered to maintain Status quo. The PED has challenged this in the Hon'ble High Court of Judicature, at Madras and stay was granted and the Hon' High Court directed payment to TNEB at the rate charged by NLC plus wheeling charges. The PED made the payment accordingly. The matter is still pending with the High Court.The estimated differential amounts, which would be outstanding as on the respective dates, if the revised tariff as sought by the TNEB , is approved by the Hon' High Court are as follows :

Particulars	As on 31.03.2010	As on 31.03.2011
Estimated Differential Amount	Rs.290.33 Crores	Rs.333.92 Crores

During the year 2012-13, the Hon'ble High Court of Madras has directed the PED in an interim order to pay the differential cost as per the revised CERC tariff order pertaining to NLC TS-I for the period from April 2009 to August 2012. Accordingly, PED has paid an amount of Rs143.58 crores during the November 2012.

(b) Details of Unexpired Letters of Credit (L/Cs) are as follows :

Name of the Generating Station	Value of the L/C As on 31.03.2011 Rs. Crores	Expiry Date	Value of the L/C As on 31.03.2010 Rs. Crores	Expiry Date
NPCIL - MAPS	Rs.0.50	10/11/2011	Rs.0.50	10/11/2010
NPCIL - Kaiga	Rs.2.50	10/09/2011	Rs.2.50	10/9/2010
PGCIL	Rs.5.00	10/12/2011	Rs.5.00	10/12/2010
NTPC	Rs.33.96	10/28/2011	Rs.24.82	10/2/2010
	Rs.36.91	10/02/2011	Rs.28.74	2/15/2011
Total	Rs.78.87 Crores		Rs.61.56 Crores	

(2) A Trial Balance for the period ended 31.03.2009 under Cash Method of Accounting has been prepared based on the abstract financial statement prepared from the Audited State Financial Accounts from Financial Year 1990 – 1991 to Financial Year 2008 – 2009. This trial balance has been adjusted for the changes upto 31.03.2009 to arrive at the Opening Trial Balance as on 01.04.2009 as per the accrual method of accounting. The adjustments include provision for outstanding liabilities, accruing of receivables, accounting for unbilled revenue, accounting for loans and advances, capitalization of expenditure etc.

(3) For the purpose of Fixed Assets Schedule, the total amount spent under major works and salaries sub-heads for plan expenditure have been cumulated from the year 1990 -1991 to arrive at the opening gross and net block of fixed assets as on 01.04.2009 after making appropriate adjustments for capitalization of assets as per generally accepted accounting principles

There was an un-reconciled difference in the total capital cost between the identified assets and the expenditure as per the Audited State Financial Accounts for the year 1990 – 1991 amounting to Rs. 21.46 Crore and the same has been adjusted as fixed assets addition for the year 1990 - 1991. Further, there is a un - reconciled difference of Rs. 3.74 Crore between total capital cost as per the State Accounts and Fixed Assets Schedule as on 31.03.2009 and the same has been debited in the Government Fund account. During the year, there is an additional un – reconciled difference of Rs. 0.09 Crore (Rs. 0.73 Crore previous year) between Fixed Asset Schedule and balance as per the Financial Progress Statement which is credited in the Fixed Assets Adjustment account in the Balance Sheet. This would be reconciled and will be adjusted in the same account subsequently

(4) In the financial year 2002 – 2003, the Department had entered into a finance lease with the Power Grid Corporation of India Ltd. (PGCIL) for development of System Control Centre. The total amount incurred for the development of the center is Rs. 24.36 Crore, of which Rs. 23.07

Crore has been covered under the finance lease. The liability towards the finance lease transaction has been shown as a Secured Loan in the Financial Statement.

(5) The current year financial statement is prepared based on the duly reconciled Financial Progress Statement with the Department of Accounts and Treasury after making appropriate adjustments for conversion into accrual based accounts.

(6) The Sundry Debtors outstanding are calculated based on the following formula: Opening Balance + Billing for the Year – Collection during the Year. There is an un-reconciled difference of Rs. 46.65 Crore as on 31.03.2011 between the arrears details given by the department and balance as per the above method

(7) The Stock in-hand includes goods in-transit of Rs. 0.17 Crore as on the year end. Further there is an un-reconciled balance of Rs. 0.48 Crore and Rs. 2.64 Crore between the Stock register maintained by the PED Store Department and balance as per State Accounts as on 31.03.2010 and 31.03.2011 respectively.

It also includes stock of Rs. 0.93 Crore (on revenue account) lying with the various sections.

(8) Investment in Puducherry Power Corporation Limited, a power generating company, is in the name of the Government of India, however the related shares are in the custody of PED. PED acts as the custodian of the shares. Hence, these shares are not considered as an investment of the PED.

(9) Consumers provide security deposits either in the form of cash or FDR or Bank Guarantee. As on 31.03.2011, the department is holding FDR of Rs. 52.53 Crore and Bank Guarantee of Rs. 33.20 Crore as security deposits. The amount received in the form of cash is deposited with the DAT in K Deposit account and the total amount outstanding on account of security deposit is included in the Consumer Deposit account disclosed in the Schedule 6 of the Balance Sheet

As per the guideline issued by JERC, PED needs to provide interest on the deposits taken from the consumers. However, PED has not made any provision for the interest in the accounts on the deposit amount because the total amount outstanding on account of Security Deposits is not ascertainable. The department is in the process of reconciling the deposit account to ascertain the liability toward the security deposit and the provision will be made once the liability is determined

(10)Value Added Tax (sales tax) on sale of power became applicable to PED with effect from 7^{th} November 2009. PED charges the tax on sale of power to the various consumers as per the provision of the relevant act and pay it to the commercial tax department accordingly. The PED recognizes the sales tax liability in the accounts on collection basis and pays to the commercial department within seven days of the next month. The DAT was settling the sale tax liability with the Commercial Tax Department upto August 2010. Therefore no amount was shown as outstanding on account of Sales Tax as on 31.03.2010. With effect from September 2010 onwards, PED has to settle the value added tax liability with the Commercial Tax department.

The amount which is collected from the consumers and not paid to the Commercial Tax department is shown as a Liability in the Balance Sheet

(11)Power Purchase invoices, debit and credit notes have been received from Power Generating Companies in the financial year 2011-12 which include items pertaining to prior financial years. These bills are raised in the year 2011 – 2012 because of the orders passed by the respective regulatory commissions governing the respective generating stations or due to the refunds / liabilities arising to the generating station on account of tax assessments, etc., which have to be recovered from the PED. The department is in the process of checking and verifying the same. These will be accounted in the financial year 2011-12 as they relate to liabilities which have crystallized only in the financial year 2011-12. The generating stations from whom such invoices, debit and credit notes are received are as follows:

Power Generating Company	Value of Invoices/Debit Notes/Credit Notes (Rs. Crores)
Neyveli Lignite Corporation (NLC)	Rs. 62.78 Crores
Power Grid Corporation of India Limited (PGCIL)	Rs. 14.92 Crores
National Thermal Power Corporation (NTPC)	Rs. (16.35) Crores

(12)PED, in April 2011, had petitioned the Hon'ble JERC to enable it to recover the increase in fuel prices for the period April 2010 to March 2011, from its consumers. The Hon'ble JERC has approved the same through its order issued in August 2011 and allowed it to recover an amount of Rs. 46.4 Crore as fuel adjustment charges over a period from September 2011 to March 2011. This recovery will be accounted in the financial year 2011-12, the year in which the same has been crystallized.

(13) The Electricity Department has been accounting for procurement of office equipment, furniture, IT equipment and motor vehicles under O&M and Administration & General expenses heads. Since this constitutes fixed assets, the expenditure capitalized and not charged to the Profit and Loss account are as follows:

- Salary Expenses: Rs. 11.88 Crore (Rs. 1.47 Crore previous year)
- Operations and Maintenance Expenditure: Rs. 2.17 Crore (Rs. 0.92 Crore previous year)
- Administration and General Expenses: Rs. 0.09 Crore (Rs. 0.12 Crore previous year)

(14) Total collection from Sundry Debtors includes Rs. 0.22 as on 31.03.2011 and Rs. 0.56 Crore as on 31.03.2010 as Cash In-hand. Similarly, it also includes Rs. 0.62 Crore as on 31.03.2011 and Rs.0.34 Crore as on 31.03.2010 as Cheque In-hand

(15) The sale of power for the year includes Rs. 57.33 Crore as Un-billed revenue and same is debited in Un-Billed Debtors account in Balance Sheet. It also includes UI income for the year of Rs. 87.05 Crore

The subsidy on sale of Power for the year is Rs. 1.51 Crore (previous year Rs. 0.16) and included in the sale of power

(16) Total interest expense for the year on the lease transaction is Rs. 1.07 Crore (Rs.1.18 Crore previous year). It is net of Rs. 0.07 Crore received as rebate for early / prompt payment of Outstanding Loan on account of Finance Lease

(17) The previous year figures are regrouped or reclassified in the financial statement wherever required

For and on behalf of the Electricity Department ,Puducherry

S.Punidhavalli Financial Controller Electricity Department	D.Ravi Superintending Engineer-III Electricity Department	K.Mathivanan Superintending Engineer-I Electricity Department

Methodology for preparation of financial statements and opening balance sheet

Basis of the Financial Statements

The Department prepares its annual receipts and expenditure statement on cash basis, which is audited by the state unit of the Comptroller and Auditor General. These audited amounts are compiled across all departments by the Department of Treasury, Government of Puducherry and the Audited State Annual Accounts of the Government of Puducherry are prepared and published. On its part, the Electricity Department reconciles its annual receipts and expenditure statements (called as financial progress reports) with the Department of Treasury. Since the published Audited State Annual Accounts is prepared for the State as whole (taking all departments across the Government), the account heads and amounts pertaining to the Electricity Department are rolled up at a higher level. However the financial progress statements (duly reconciled with the Department of treasury) contain details of all the account heads used by the Electricity Department. **Thus it may be noted that the detailed head wise amounts as per the financial progress reports (which are on cash basis) are duly reconciled with the Department of Treasury and form part of published Audited State Annual Accounts by the CAG of India.**

The above duly reconciled and audited figures on cash basis have formed the base documents for the compilation of the financial statements. The amounts reported in these financial progress reports are adjusted to reflect the accrual basis of accounting and conforming to Generally Accepted Accounting Principles. Therefore, whereas the amounts as per the financial progress reports are audited numbers as indicated above, the adjustments have been made to these numbers based on a detailed review and scrutiny of the cash based accounts by the EDP.

For the purposes of building the opening balance sheet, and the fixed assets schedule, the Audited State Annual Accounts of the Government of Puducherry from the year 1990-91 have been considered as the starting point. It is assumed that all capital expenditure incurred on assets except for some identified assets (as per details available with the EDP) procured prior to 1990-91 would have been almost fully depreciated by the year 2009-10 and therefore not considered in the opening balance sheet of the Department as on 1st April 2009

The accounts have been prepared under accrual basis and Financial Statements have been prepared using the formats generally followed by Companies in India. Further, the accounts have been prepared for the department as a whole being a single entity controlling all regions for both transmission and distribution business

Profit and Loss Account

Revenue from Sale of Power

Since the EDP has adopted the cash based system of accounting, revenue is recognized on the basis of collections instead of the actual energy sold and billed to the customers. Therefore for purposes of revenue accounting on accrual basis, the total billing for that year has been taken from the computerized and manual records maintained by the revenue divisions of the EDP. Unbilled revenues related to power consumed by the consumers till the year end cut-off date has also been estimated based on energy consumption data available in the computerized billing system.

The audited UI charges collection data has been taken as the base for this revenue item. This has been further refined on accrual basis based on the amounts collected in the next financial year pertaining to the previous year.

Subsidy payable by the Government towards sale of power has also been separately accounted.

A reconciliation statement has been prepared taking into account the opening arrears (sundry debtors balance), revenue billing numbers for the year as explained above, the audited collection amounts as per books of account to arrive at the closing balance of sundry debtors. This closing balance is reconciled with the closing arrears and wherever some un-reconciled differences exist, the same have been disclosed in the notes to the accounts.

Other non-tariff revenues

Other non-tariff revenues comprise of re-active charges, STOA charges, CTU charges, testing charges, feasibility charges, Income from sale of tender form, scrap proceeds if any, etc. Wherever possible, and for all material non-tariff revenue heads, accrual adjustments have been done to the base audited collection numbers. For the miscellaneous revenue heads, the cash basis of accounting has been retained and the numbers taken from the audited collection statements.

Power Purchase

Power purchase has been accounted on accrual basis. The power purchase amount as per payments made in the books of account have been duly adjusted for energy purchased but not accounted as well as for any advance payments and adjustments made in the power purchase bills. Arrears arising out of any regulatory orders passed by the CERC during the year to the extent bills have been raised by the generating stations have been accounted in the same year to reflect the actual power purchase costs.

Salary and Personnel expenses

The total payment made for the personnel expenses have been taken from the financial expense progress statements that has been duly reconciled with the Department of Treasury and provided for in the State Finance Accounts. The current accounting system processes the March salary payment in March itself and therefore no further adjustments are made for accrual accounting.

One time retirement benefits payable to retiring employees during the year is also accounted in the current system on a "pay as you go" basis. EDP is undertaking a separate exercise to ascertain the retirement benefits and pension liability on actuarial basis.

The above number is adjusted for any departmental charges that have been added to capital or O&M expenditure. Similarly, salary expenses incurred in the construction divisions involved in the creation of fixed assets have been capitalized upto the date of commissioning of the underlying asset.

Pension payments made to retired employees of the EDP is paid directly by the Government of Puducherry and does not form the part of the allocated budget (and hence the accounts) of the EDP. In the absence of compiled information of pension payment, the same has not been included in the personnel cost of EDP. EDP is looking at the feasibility of ascertaining this amount in the future.

Minor Work / Repairs & Maintenance

This head mainly reflects revenue expenditure on operation and maintenance.

The amounts paid under the minor works head as per the financial progress reports forms the basis of this account head in the Financial Statements. The following adjustments, to the extent applicable have been made to the cash based amount:

i) Any significant expenditure in the nature of capital works has been identified from the relevant work orders in the work order system and has been accordingly capitalized and reduced from the minor works head.

ii) Inventory issued for revenue purposes and accounted in minor works but still lying with third the section itself (i.e. not consumed) has been reversed and brought back to inventory by reducing the minor works amount

iii) Major works shown under Plan expenditure but classified as revenue expenditure has been added to the minor works accounts. Plan expenditure classified as revenue has been capitalized only to the extent these relate to an actual creation of an asset

Other Expenditure

The amounts paid under other sub heads as per the financial progress reports forms the basis of this account head in the Financial Statements. To the extent payable and accrual details were available, the same have been adjusted accordingly.

Balance Sheet

Investments and interest outstanding

EDP does not have any investments and therefore has no interest income arising out of investments. EDP however earns interest income on margin money lying with the bank which is classified under Cash and bank balances in the Balance Sheet.

Inventory

The State Audited Annual Accounts maintains a running balance of the Suspense Account of the Electricity Department that represents inventory items stock as on 31st of March each year. This balance formed the basis for accounting the same in the Balance Sheet. This number was adjusted to the extent of:

iv) Material that has been issued but still lying in stock at the Section (available only for 31-03-2011)

v) Material received but not accounted as of the cut-off date and

vi) Any outstanding liabilities pertaining to material suppliers.

Stock on hand from the Materials management system as at the year-end (31st March 2010 and 31st March 2011) was reconciled to the Suspense Account to ensure accuracy. Un-reconciled differences if any have been disclosed in the Balance Sheet.

Sundry Debtors

Sundry Debtors position as per accounts was calculated based on the opening arrears, billing for the year, and the audited collection information as explained in the section on revenue from sale of power. This closing balance is reconciled with the closing arrears and wherever un-reconciled differences exist, the same has been disclosed in the notes to the accounts.

Loans and Advances

Loans and Advances comprise of (a) advances to suppliers and contractors (b) receivables from other Government departments (c) Subsidy receivable (d) Lease advance (e) Unbilled revenue. These have been taken as per the memorandum records maintained by EDP.

State Government Capital and balance of Profit and Loss Account

The balance in the Government Fund Account has been calculated based on the investment in fixed assets as per the audited State Financial Accounts for the period from FY 1990–91 to 2008-09. The net surplus / deficit arising out of revenue receipts and revenue payments on cash basis as per the audited State Financial Account for the period from FY 1990–91 to 2008-09 have also been adjusted to the Government Fund Account. In effect, the impact of all contributions made, profit or loss incurred during the period FY 1990–91 to 2008-09 have been accounted in the Government Fund Account.

The debit balance in the Profit and Loss Account shows only the net profit / loss pertaining to the financial years 2009-10 and 2010-11.

Consumer contribution towards works

The EDP has been following an accounting policy of netting the cost of assets against the consumer contribution received. This has been disclosed in the Notes to the Accounts. Based on this accounting policy, the balance towards the consumer contribution towards works in the Balance Sheet pertains only to works undertaken but not completed as on the Balance Sheet date. Such consumer contribution liability (net of the cost of the corresponding asset) is shown in the Liability side of the balance sheet. The balance in this account has been calculated manually based on the open work orders related to consumer contributions from the work order management system.

Consumer's Deposits

The current government accounting system has only one single account head for all types of deposits received from customers and suppliers / third parties. To the extent information is available, deposits from suppliers / contractors, earnest money deposit received, temporary connection charges received during the year have been segregated and accounted separately. The balance deposit amount continues to a consolidated amount towards all types of deposits received by the EDP till date.

Sundry Creditors / Provisions

This account reflects the corresponding effect in the balance sheet for all accrual accounting adjustments passed to the expenditure heads as explained above.

Fixed Assets

All capital expenditure of EDP is incurred under the 'Plan' head of the Government. The Gross Block of Fixed Assets is built from 1990-1991 by capitalizing the expenditures incurred under the Plan Head for each of the years as depicted in the financial progress statements

EDP also has a work order system in place from 1993-94 and all works carried out by the department are tracked through that system. Distribution assets are routed through the work order system and transmission assets are generally done as third party contracts.

Plan heads consists of capital and revenue components. All expenditure directly incurred towards transmission and distribution of power is classified as 'capital' and indirect expenses incurred to support it is classified as 'revenue'. Plan Expenditure incurred out of the capital section are capitalized in full. Plan expenditure classified as revenue has been capitalized only to the extent these relate to an actual creation of an asset.

Each of the plan heads is indicative of the nature of capital work undertaken under that head and in this context the heads relating to transmission and distribution are separately available. Further, the plan heads has several sub heads like Major Works, Salaries, Office expenses, Wages, Overtime Allowance, Other Charges, etc.

Direct capital expenses incurred are booked under Major work. Salaries of the personnel who are directly identified to a capital work are booked under Salaries sub head. As both these amounts can be traced towards a capital work / asset, they have been capitalized. As per generally accepted accounting policy, salaries incurred after the commissioning / installation of an asset is not capitalized and is charged to revenue.

Further refinements have been done to the above figures as per certain adjustments as given below:

vii) The incremental capital work in progress has been identified from 1990 -1991 and adjusted to arrive at the correct capitalization amount. The CWIP amount has been determined from the open work orders as on that year end and shown under CWIP.

viii) All expenses incurred out of other heads (other than those considered for capitalization) towards creation of assets, to the extent identifiable have also been capitalized. For a detailed explanation, please refer to the explanation provided below for Furniture and IT equipment

ix) All Repairs & Maintenance work of the Department is done under Non Plan and is accounted under the 'Minor Works' Sub Head. While most of the Repairs & Maintenance expenditure could be expense out during the year as revenue expenditure, extraordinary repairs involving replacement of assets that involve creation of assets have been identified to the extent possible and duly capitalized.

The financial progress statements do not have fixed assets category wise details of expenses incurred as required for the purpose of ARR and therefore the following methodology has been adopted for arriving at the same:

x) **Land:** In case of sub stations, these refer to land acquired by the Department and handed over to third party for commissioning of the Sub Station. These expenses are incurred out of the respective scheme head of account under which the land is acquired. Land other than for sub stations have been primarily acquired from the Government free of cost and therefore have been taken at nil cost in the Financial Statements.

xi) **Building:** Buildings are booked under the building sub head and under the respective scheme head of account which is operated and maintained by the PWD. The total amounts booked in this statement have been capitalized based on specific details of buildings which have been provided along with their individual costs and date of construction completion. In the latter case, the capitalization has been done in the year in which the construction has been completed instead of the year in which the expenditure was incurred.

Sub Station buildings are constructed, along with the Sub-station, under third party contracts and these details are booked under Major Works sub head of the respective head of account. The details of such payments have been obtained from the work order registers which are maintained by EDP.

xii) **Plant and Machinery:** Plant and Machinery consists primarily of Sub stations and transformers and is booked under Major Work sub head. The costs of each of these have been identified as per the method followed and explained below

(1) Sub Stations (along with transmission lines)

The amounts booked under Major Works and Salaries sub heads of account under those Heads of accounts relating to Sub stations and transmission lines schemes is the starting point for determining this amount. The payments made for a substation / transmission line is cumulated till the date of commissioning and capitalized during that year. All subsequent enhancements relating to that substation are taken as additions and capitalized in the year in which such enhancements have been completed and commissioned.

(2) Transformers

Transformers have been capitalized in the year of commissioning.

(3) Lines and Cables

The cost of transmission lines have already been identified as mentioned above (See substations). The cost of HT Lines and Cables have been capitalized based on the year in which these HT Lines have been commissioned. The Distribution LT Lines and cables have been capitalized on the date of commissioning of the corresponding transformer.

(4) Vehicles

The amounts spent for vehicles are incurred under the sub head 'Motor Vehicles'. The total amounts spent under this sub head for each of the years is capitalized in the respective year.

(5) Office Equipment

Communication equipment are purchased out of a Plan – Revenue head called Inter regional communication Facilities. The amounts incurred under this head and booked under Major works and salaries have been capitalized in the respective years.

(6) Furniture

Details of furniture bought by the EDP have been furnished by the respective sections of the Department. While procuring the same, these are accounted in the office expenses sub head. This has been reversed from revenue expense and accordingly capitalized.

(7) IT Equipment

Details of IT Equipment bought by the EDP have been furnished by the respective sections of the Department. While procuring the same, these are accounted in the Other charges sub head. This has been reversed from revenue expense and accordingly capitalized.

The various heads of account, assets created and the sub heads capitalized is presented below.

Head of account	Schemes	Assets created	Sub Heads capitalised
Plan Heads – Capital	Transmission schemes -	Sub Stations	Major Works + Salaries of Capital Works Offices
		Transmission lines	Major Works + Salaries of Capital Works Offices
	Distribution schemes -	Transformer	Major Works + Salaries of Capital Works Offices
		Distribution Lines	Major Works + Salaries of Capital Works Offices
Plan Heads – Revenue	Computerised Billing Methods	Computers and IT equipments	Other Charges

	System Control Centre	SCADA Centre	Major Works
	MRT and Special Maintenance Centre	Testing and Measuring Equipments	Major Works + Salaries
	Providing Inter Regional Communication Facilities	Office Equipments (VHF equipments)	Major Works + Salaries
Plan & Non Plan		Furniture	Office Expenses
		Vehicles	Motor Vehicles

Opening balances of fixed assets

As mentioned above, the year 1990-91is taken as the starting year for working out the opening balance sheet as on April 1, 2009. Fixed assets procured prior to 1990-91 have been ignored except for some assets for which the EDP was able to obtain from records / ledgers / information maintained in the field offices. This included land and buildings and some sub-station assets totaling to 19.78 Crores which was accounted for accordingly.

This opening balance of fixed assets has now been authenticated with the preparation of a detailed asset register and depreciation register. These registers have been prepared based on physical verification of the assets and ascertaining their current condition and use. The physical verification of all fixed assets was completed for all sub stations and O&M sections, except in the case of five O&M Sections (having a Gross Block of 21.96 Crores out of a total Gross Block of Rs. 458.33 Crores) wherein verification is still in progress. The amounts as determined above have been duly reconciled with the fixed assets register and any differences between the two have accordingly been accounted for. Therefore the opening balance of fixed assets and the corresponding accumulated depreciation as per accounts and as per the fixed assets register is the same.

Additions / deletions

All additions made during the year for each of the asset categories are brought into the overall statement as additions and depreciation is charged from the year of addition. The additions are shown in the year in which the asset has been completed / commissioned. These have also been physically verified depending on the O&M Section, and updated in the Asset and depreciation registers referred to paragraph 1.35.

Depreciation

The depreciation rates as applicable as per CERC guidelines have been applied and all assets are depreciated to a terminal value of 10% of the cost over its useful life.

Capital Work in Progress

The capital work in progress for each year has been arrived at from the Work Order System for all distribution assets. The incremental CWIP has been reduced from the total amount for capitalization in each year. In case of transmission assets, opening CWIP plus payments less capitalization is taken as the closing CWIP.

For and on behalf of the Electricity Department ,Puducherry

S.Punidhavalli Financial Controller Electricity Department	D.Ravi Superintending Engineer-III Electricity Department	K.Mathivanan Superintending Engineer-I Electricity Department