

**BEFORE THE HONOURABLE TELANGANA STATE ELECTRICITY REGULATORY
COMMISSION**

AT ITS OFFICE AT 5th Floor, Singareni Bhavan, Red Hills, Hyderabad - 500 004

FILING NO. _____/2021

CASE NO. _____/2021

In the matter of:

Filing of Distribution Business true ups for the Second Control period (FY 2009-10 to FY 2013-14) in accordance with the "Andhra Pradesh Electricity Regulatory Commission (Terms And Conditions For Determination Of Tariff For Wheeling And Retail Sale Of Electricity) Regulation, 2005" as adopted by Telangana State Electricity Regulatory Commission vide Regulation No. 1 of 2014 and in accordance with Directive No. 3 of Wheeling Tariff Order for Distribution Business for 4th Control Period (FY 2019-2024).

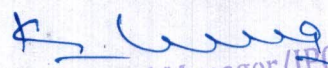
In the matter of:

SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED

... Applicant

The Applicant respectfully submits as under: -

1. The Hon'ble TSERC in O.P. No.78 of 2015 of Distribution tariff order for 3rd control period has directed the DISCOM to file the true up proposals of Distribution Business for both control periods (i.e., 1st Control Period and 2nd Control Period) after segregating the assets and liabilities of Anantapur and Kurnool districts from APCPDCL and seven mandals of APNPDCL in line with AP Reorganisation Act, 2014, as per prevailing Regulation.
2. In compliance to the directive, the DISCOM has filed the True ups for 1st Control Period and 2nd Control Period along with Filings for ARR and FPT for FY2016-17.
3. The Hon'ble Commission in the Tariff Order 2016-17 taken cognizance of the DISCOM filings (*Para No. 5.96 of the TO 2016-17*) on true up and issued a directive to file the true up of Distribution business for the first two control periods and for FY 2014-15 and FY 2015-16 in order to issue necessary directions to improve the performance of DISCOMs.
4. Subsequently, the licensee in its filings for FY 2017-18 has mentioned that "as Government of Telangana (GoTS) is considering signing UDAY scheme this year the Licensee will file true-up for FY15-16 and FY16-17 along with tariff proposal after considering final MoU signed by GoTS and GoI.
5. Successively on 04.01.2017, an MoU was entered between licensee, MoP, Govt. of India, and Government of Telangana. The Govt. of Telangana has released funds to the tune of Rs. 4593.84 crores in FY 2016-17 and Rs. 282.98 crores in


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FY 2017-18 in the form of equity infusion to the DISCOM which is reflected in the 'Share Capital' schedule of the DISCOM's Balance sheet.


As the clarification regarding equity infusion and fund transfer has been received only in FY 2017-18, the licensee couldn't ascertain the impact of UDAY on the true-ups of 2nd Control Period and the same was not filed along with ARR filings 2018-19.

6. The Hon'ble Commission vide its letter dt. 20.11.2018 in the matter of considering the proposal of DISCOMs to allow filing the retail supply tariff proposals on yearly basis has directed the DISCOM to file the true up proposals for the distribution business for earlier control periods being the 1st control period for FY 2006-2009 and the 2nd Control period for FY 2009-2014 duly segregating the assets and liabilities relating to the districts of Ananthapur and Kurnool along with seven mandals relating to APNPDCL.
7. Consequently, the DISCOMs have made submissions regarding the true-up claims for 1st, 2nd and 3rd Control Periods along with ARR filings for Distribution business for the fourth control period (FY 2019-2024).
8. The Commission in its Tariff Order dt. 29.04.2020, has directed the DISCOMs to submit their true-up claims along with complete details regarding the capitalisation claimed for each year of the 1st, 2nd and 3rd Control Periods in the Petitions to be filed for Annual Performance Review for FY 2019-20 before 31.12.2020. (Directive No. 3)
9. The Discom could not file the True-up petition for 2nd Control period within the stipulated date as directed by the Commission and in this regard an interlocutory application to condone the delay in filing the petition is submitted herewith.
10. In compliance to the Directive No. 3, the DISCOM is herewith submitting the True-up proposals along with requisite supporting documents.

11. Segregation of TSSPDCL from APCPDCL

The segregation of assets and liabilities of APCPDCL into TSSPDCL and Ananthapur and Kurnool Districts has been carried out as per AP Reorganisation act 2014 in line with the Government orders GO. MS 24 and GO. MS 20.

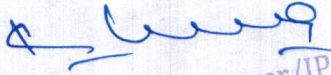
The government order states the segregation of the APCPDCL into TSSPDCL and Ananthapur & Kurnool with effect from 02.06.2014. Further it states methodology to split the assets and liabilities as on date of 02.06.2014 to TSSPDCL and Ananthapur & Kurnool. The true-up claim of the first two control periods has accrued as Profit/ loss in the balance sheet. The profit/loss has to be split on the energy consumption ratio of the past 5 years (82.55%) in line with Go MS 24 dated 29.05.2014. Hence the surplus (losses) as on 1.06.2014 has been split between TSSPDCL and Ananthapur & Kurnool based on the energy


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consumption ratio of the past 5 years (82.55%). The segregated assets and liabilities are audited figures and it is awaiting approval by the expert committee.

12. In compliance to the above, the Licensee is submitting the following as part of True-up filings for the Second Control Period (FY 2009-10 to FY 2013-14):

- i. Statement of variance with Tariff Order approved figures pertain to items under Distribution Business for the 2nd Control period (2009-10 to 2013-14). The ARR line items of Tariff Order approved figures are shared between TSSPDCL and Anantapur & Kurnool in proportion to the actuals.
- ii. Corrections for Uncontrollable items under Distribution Business along with reasons for variation.
- iii. Corrections for Controllable items under Distribution Business along with reasons for variation.
- iv. As the true-up claim pertains to historical years, the reasons for variation are analysed at Discom level which is inclusive of Anantapur & Kurnool, as it is more meaningful and sensible. Hence, the reasons in this petition are substantiated by the values considered for entire Discom as a whole and the same can be considered for justification of variations for TSSPDCL (i.e. excluding Anantapur & Kurnool) in its true sense.
- v. The true-up claim for TSSPDCL is taken as 82.55 % of the erstwhile APCPDCL in line with the AP Reorganisation act 2014 as the surplus(Profit/losses) of the erstwhile APCPDCL were divided between TSSPDCL & Ananthapur, Kurnool in the ratio of 82.55:17.45 (Ratio of energy consumption for the past 5 years).



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13. Second Control Period Distribution True-up:

Statement of variance with Tariff Order approved figures pertains to items under Distribution Business for the 2nd Control period (2009-10 to 2013-14) for erstwhile APCPDCL is 235 Crores and as per the split-up of surplus between TSSPDCL and Anantapur & Kurnool, 82.55% is the share of TSSPDCL and hence TSSPDCL share amounts to **Rs. 194.26 crores** which is placed below.

Name of the Parameter	Units	2009-10			2010-11			2011-12			2012-13			2013-14			Second Control Period Total		
		App*	Act	Dev	App	Act	Dev	App	Act	Dev	App	Act	Dev	App	Act	Dev	App	Act	Dev
O & M Expenses	Rs. Crs.	645	603	(42)	716	850	134	785	1106	321	869	1106	237	954	1222	268	3969	4887	918
Return on Capital Employed	Rs. Crs.	185	173	(12)	209	201	(8)	228	255	27	244	293	49	257	348	91	1123	1270	147
Depreciation during the year	Rs. Crs.	225	167	(58)	302	182	(119)	381	220	(161)	444	255	(189)	514	284	(230)	1866	1108	-758
Taxes on Income	Rs. Crs.	2	3	2	2	2	1	2	1	(0)	2		(2)	2	0	(2)	8	7	0
Special Appn. for Safety measures*	Rs. Crs.	5		(5)	5		(5)	5		(5)	5		(5)	5	0	(5)	25	0	-25
Other Expenditure	Rs. Crs.		0	0		1	1		2	2		16	16		0	0	0	19	19
Gross ARR	Rs. Crs.	1061	946	(115)	1234	1236	2	1400	1584	184	1564	1671	107	1732	1854	122	6990	7290	300
Revenue	Rs. Crs.	1029	1022	(6)	1201	1201	0	1368	1368	0	1531	1531	0	1700	1700	0	6829	6823	-6
NTI		32	40	8	32	43	11	32	47	15	32	51	19	32	50	18	161	232	71
Total Revenue	Rs. Crs.	1061	1063	2	1234	1245	11	1400	1415	15	1564	1583	19	1732	1750	18	6990	7055	65
Total Gap	Rs. Crs.	0	(117)	(117)	0	(9)	(9)	0	169	169	0	88	88	0	104	104	0	235	235

* App-Approved, Act-Actual, Dev-Deviation


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10.1. Operation & Maintenance Charges (O&M):-

The O&M Cost variation with Tariff Order figures for each year of the control period is placed below.

Rs .in crs.

Details	2009-10			2010-11			2011-12			2012-13			2013-14		
	TO	Act	Dev	TO	Act	Dev	TO	Act	Dev	TO	Act	Dev	TO	Act	Dev
-Employee Expenses (Net)	645	380	(42)	716	625	134	785	831	321	869	766	237	954	853	268
-A&G Expenses (Net)		71			87			113			120			101	
-Repairs & Maintenance		151			138			162			220			268	
O & M Expenses (net of expenses capitalised)	645	603	(42)	716	850	134	785	1,106	321	869	1,106	237	954	1,222	268

From the above table, it is observed that the O&M expenses for the year FY 2009-10 are within limits of approved figures of the Hon'ble Commission. During the year's FY 2010-11, FY 2011-12, FY 2012-13 and FY 2013-14, the O&M charges are higher than the approval of the Hon'ble Commission by Rs. 134 Crs., Rs. 321 Crs., Rs. 237 Crs. and Rs. 268 Crs. respectively.

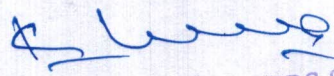
Employee expenses and A&G expenses are linked to inflation and thus escalated using (Consumer Price Index) CPI and (Wholesale Price Index) WPI. Therefore, Employee Expenses have increased owing to inflation. Increase in CPI and WPI during the Second MYT Control Period are as depicted in the table below.

Particulars	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14
CPI	163	180	195	215	236
% Increase in CPI	13%	10%	8%	10%	10%
WPI	131	143	156	168	178
% Increase in WPI	4%	9%	9%	8%	6%

Source: Actual CPI - www.labourbureau.nic.in, Actual WPI - www.eaindustry.nic.in (Office of the Economic Advisor website)

Further the following factors also responsible for variation in O&M expenses during 2nd control period.

- Wage Revision w.e.f. 01.04.2010
- Actuarial Valuation Report
- Leave Encashment
- DA hike and new recruitment
- Increase in Repairs and Maintenance cost
- Increase in travelling and vehicle hire expenses


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a. Employee Expenses

i. Wage Revision Impact (w.e.f. 01.04.2010):

During the FY 2010-11, Pay Revision of the employees took place w.e.f. 01.04.2010, due to which the pay was increased over the years from FY 2010-11 onwards which was already communicated by the Licensee during the process of MYT filing. Hence, the Licensee requests the Hon'ble Commission to provide a true-up to meet the increased O&M cost of Discoms.

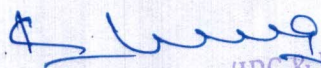
Major element wise Employee Cost details are as below detailing the wage revision impact.

Employee Cost (In Rs.Crs.)	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	Growth Over 5 years (FY 09-10 to FY 13-14)
Basic Pay	213	377	387	399	395	16.70%
D.A	57	26	67	106	155	28.41%
Other allowances	38	81	91	89	86	22.65%
EL Encashment	10	18	18	22	22	21.79%
Total	318	502	563	616	658	19.94%

ii. Terminal Benefits as per Actuarial Valuation report:

The Licensee has made the Actuarial Valuation towards Pension and Gratuity Provision and Final EL Encashment Provisions in respect of Employees retired/to be retired. Accordingly, the Pension Contribution rate has been revised from 24.51% to 29.80% for the financial year 2010-11. As a result, the provision for Pension and Gratuity has been increased in the FY 2010-11. During the F Y 2011-12, the Pension & Gratuity contribution rate was revised to 23.35% and the Actuarial Valuation for Final EL Encashment was done for the past years also and accordingly Rs 175 Crs. was provided in the accounts. In the FY 2012-13, the contribution rate for Pension & Gratuity has been revised to 23.84% and the same has been adopted for the F Y 2013-14 also.

Terminal Benefits (In Rs.Crs.)	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	Growth Over 5 years (FY 09-10 to FY 13-14)
Pension and Gratuity Provision	51	107	110	126	109	20.91%
Final EL Encashment Provision	11	20	175	47	118	80.98%


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iii. **Leave Encashment:**

The Licensee has made provision towards leave encashment of Rs. 11 Crs. and Rs. 20 Crs. for FY 2009-10 and FY 2010-11 respectively. For FY 2011-12, FY 2012-13 and FY 2013-14 a provision of Rs. 175.33 Crs., Rs. 46.58 Crs. and Rs. 118 Crs. respectively towards leave encashment has been made as per the actuarial valuation report.

b. **A&G Expenses**

Increase in travelling expenditure and vehicle hire charges due to rigorous inspection of field units, unforeseen hike in fuel cost, etc caused rise in Administration and General Expenses. The vehicle running expenses during 2009-10 to 2013-14 has been shown below.

Rs .in crs.

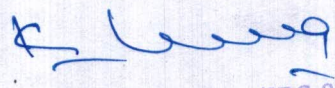
Activity	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14
Conveyance and Travelling expenses	17.1	21.47	23.26	26.14	24.56
Vehicle running expenses for jeeps & car	1.09	1.25	1.14	1.01	1.14
Vehicle Hire Charges	12.37	16.16	20.97	25.72	25.41

Repairs & Maintenance Expenses

R&M expenses are linked to Gross Fixed Asset (GFA) which depends on capital expenditure. Increase in DTR repairs cost as well as maintenance cost of Lines and Cables & metering equipment due to unforeseen increase in material and labour rates have increased R&M expenses during the Second MYT Control Period. The comparative statement of R&M expenses from FY 2009-10 to FY 2013-14 of few works has been tabulated below

Rs .in crs.

Activity	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14
Repairs & Maintenance-Substations	18.95	31.90	38.87	63.05	70.82
Engaging of labour for maintenance works	38.33	46.36	43.94	72.60	107.98


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Activity	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14
Repairs & Maintenance-Substations	18.95	31.90	38.87	63.05	70.82
Engaging of labour for maintenance works	38.33	46.36	43.94	72.60	107.98
Repairs & Maintenance-Transformers	20.39	29.61	35.88	40.24	44.34
Repairs & Maintenance- Lines & Cable network	22.60	10.05	12.13	15.69	17.06
Repairs & Maintenance- Plant & Machinery	40.89	9.38	15.83	16.34	13.35
Repairs & Maintenance- Meters & Metering equipment	4.35	3.81	6.07	5.78	5.55

10.2. Regulated Rate Base:

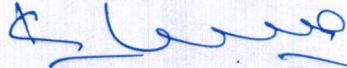
Discom's actual RRB at the end of the Second MYT Control period is **Rs 2668 Crs.** whereas the Hon'ble Commission approved is **Rs. 2338 Crs.** resulting in a deviation of Rs 330 Crs. Summary of RRB line items for FY 2009-10 to FY 2013-14 is as below

Rs .in crs

Details	2009-10			2010-11			2011-12			2012-13			2013-14		
	Appr	Act	Dev	Appr	Act	Dev	Appr	Act	Dev	Appr	Act	Dev	Appr	Act	Dev
Regulated Rate Base	1679	1497	(182)	1901	1737	(164)	2070	2037	(33)	2218	2345	128	2338	2668	330
Additions to OCFA	803	690	(113)	795	659	(136)	829	922	94	903	937	34	970	1010	40
Additions to Consumer Contributions	329	304	(25)	311	261	(50)	307	362	55	319	401	82	373	385	12
Working Capital	60	53	(6)	65	76	10	72	97	25	79	98	19	87	109	22

Appr. - Approved, Act-Actual, Dev-Deviation

Additions to GFA and Additions to Consumer Contribution impact RRB. Deviation in total RRB is on account of higher Additions to Consumer Contribution than APERC approved total figures for the MYT Period from FY 2009-10 to FY 2013-14. Actual RRB is lower than approved RRB till FY 2011-12 and exceeds approved RRB from FY 2011-12 onwards. This is because actual Additions to GFA is lower than approved values because of lower actual capital expenditure and slower capitalization of assets during


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the control period. Out of total capital expenditure of Rs. 4475 crores approved in the Control period; the licensee has incurred Rs 4447 crores during the 5-year period. The licensee almost able to meet the Commission approved targets for the control period.

Rs .in crs.

Details	2009-10			2010-11			2011-12			2012-13			2013-14		
	Appr	Act	Dev	Appr	Act	Dev	Appr	Act	Dev	Appr	Act	Dev	Appr	Act	Dev
Capital Expenditure	800	661	(139)	789	748	(42)	902	964	61	928	979	51	1,055	1,095	40

Appr. - Approved, Act-Actual, Dev-Deviation

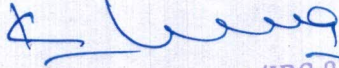
The scheme wise major Capital expenditure incurred during 2009-10, 2010-11, 2011-12, 2012-13 and 2013-14 is shown in the following table:

Rs .in crs.

Name of the Scheme	2009-10	2010-11	2011-12	2012-13	2013-14
APDRP		0.08	0.05	0.05	0.00
HVDS	68.25	156.36	104.98	25.52	2.76
Indira JalaPrabha			1.32	4.28	1.81
Indiramma		0.02			
JBIC-Sub Station	36.22	6.60	0.45	0.07	0.00
LT Cabling	0.41	0.12			0.00
Metering		0.16	0.01	0.02	0.04
PIE	2.35	5.12	6.59	9.88	6.57
R-APDRP		1.36	75.10	131.66	282.38
RGGVY	20.44	27.37	34.46	5.08	2.92
ROS	167.16	79.23	241.76	237.25	217.27
SI:Bulk	5.44	61.41	66.74	98.54	126.88
SI-Sub Station	48.23	62.25	18.26	2.31	0.26
SPA:PE	17.97	70.38	151.44	198.58	233.76
T&D	294.71	270.37	241.55	264.19	266.57
Total	661.18	740.84	942.62	977.41	1141.22

Though initially the RRB was low as compared to approved values but later the actual RRB was exceeded the approved values due to higher actual additions to Consumer Contribution as well as asset addition as compared to what is approved by the Hon'ble Commission.

Further, the Physical Completion Certificates (PCCs) & Financial Completion Certificates (FCCs) of the capitalised works are enclosed as Annexure - I in compliance to the Directive No. 3 of the Distribution Business Tariff Order for 4th Control Period (FY 2019-2024). Further the information regarding the capitalised works for the period from FY 2011-12 to FY 2013-14 is submitted as soft copy.


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10.3. Return on Capital Employed:

Discom's actual ROCE for the Second MYT Control period is **Rs1,270 Crs.** as against the Hon'ble Commission approved RoCE of **Rs. 1,123 Crs.** resulting in a deviation of **Rs147 Crs.** Summary of Return on Capital Employed (ROCE) line items for FY 2009-10 to FY 2013-14 is as below.

Details	2009-10			2010-11			2011-12			2012-13			2013-14		
	Appr	Act	Dev	Appr	Act	Dev	Appr	Act	Dev	Appr	Act	Dev	Appr	Act	Dev
WACC (%)	11.00	11.56	0.56	11.00	11.56	0.56	11.00	12.50	1.50	11.00	12.50	1.50	11.00	13.05	2.05
Cost of Debt (%)	10.00	10.75	0.75	10.00	10.75	0.75	10.00	12.00	2.00	10.00	12.00	2.00	10.00	12.74	2.74
Return on Equity (%)	14.00	14.00	-	14.00	14.00	-	14.00	14.00	-	14.00	14.00	-	14.00	14.00	-
RRB	1679	1497	(182)	1901	1737	(164)	2070	2037	(33)	2218	2345	128	2338	2668	330
ROCE	185	173	(12)	209	201	(8)	228	255	27	244	293	49	257	348	91

Appr. - Approved, Act-Actual, Dev-Deviation

The variation in RoCE is mainly due to higher cost of debt during the control period which was varying from 10.75% to 12.74% p.a. when compared to Commission approved fixed target of 10% p.a.

10.4. Depreciation:

The actual depreciation of the assets provided during the control period after netting off the depreciation on Consumer contributed assets is lower by 758 crores than commission approved figures which is shown below

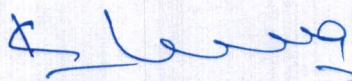
Rs .in crs

Details	2009-10			2010-11			2011-12			2012-13			2013-14		
	Appr	Act	Dev	Appr	Act	Dev	Appr	Act	Dev	Appr	Act	Dev	Appr	Act	Dev
Depreciation	225	167	(58)	302	182	(119)	381	220	(161)	444	255	(189)	514	284	(230)

Appr. - Approved, Act-Actual, Dev-Deviation

The reasons for variation are:

- Change in depreciation methodology of calculating depreciation from the date of Capitalization unlike the past practice of arriving depreciation only on Opening Balance of Fixed Assets.
- The Assets additions during the FY 2009-10 & FY 2010-11 are Rs.690.21 crs. & Rs.659.07 crs. respectively, is lower than the corresponding approved figures of Rs.803.44 crs. & Rs.795.20 crs., as a result, the asset base is lower in initial years when compared to Commission approved and resulted in lower accumulation.


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10.5. Taxes on Income:

The Hon'ble Commission approved Rs. 7.50 Crs. as taxes on income for the Second MYT Control period, whereas actual taxes on income were Rs. 7.06 Crs. Summary of Taxes on Income for FY 2009-10 to FY 2013-14 is provided below.

Rs .in crs.

Details	2009-10			2010-11			2011-12			2012-13			2013-14		
	Appr	Act	Dev	Appr	Act	Dev	Appr	Act	Dev	Appr	Act	Dev	Appr	Act	Dev
Taxes on income	1.50	3.34	1.84	1.50	2.44	0.94	1.50	1.28	(0.22)	1.50	0	(1.50)	1.50	0	(1.50)

Appr. - Approved, Act-Actual, Dev-Deviation

10.6. Special appropriation for safety Measures:

The Hon'ble Commission approved **Rs. 25 Crs.** towards Special Appropriation for Safety Measures for the Second MYT Control Period. The licensee has incurred the following capital works expenses towards safety measures.

- Erection of intermediate poles for proper clearance
- Providing of Earthing
- Providing of fencing
- Reconstruction of damaged DTR plinth
- Plinth Raisings
- Providing of SMC Distribution boxes
- Providing of foot Cross arms
- Rectification of DTR structures
- Replacement of damaged AB cable
- Providing of safety materials viz. Gum boots, Helmets, Safety belt, Earth rods, Gloves etc.

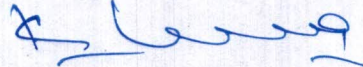
Rs. in crs.

Activity	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14
Expenditure towards safety measures	-	23.32	22.82	30.30	-

As the same has been considered in Asset base under Capital Expenditure it has not been shown under Special appropriations head.

10.7. Other Expenditure:

The Other expenditure incurred during the 2nd MYT control period by the license is Rs. 18.97 crores as against nil approved by the Commission. The breakup of other expenses is given below:


Chief General Manager/IPC & RAC
TSSPDCL, Corporate Office,
Mint Compound, Hyderabad-500 063.

Rs. in crs.

Activity	FY 2010-11	FY 2011-12	FY 2012-13
Compensation for injuries/death/damages	2.30	2.01	1.75
Price Variation	(1.59)	1.90	(1.31)
Loss Obsolescence of Fixed Assets	0.00	0.00	17.17
Others	(0.14)	(1.92)	(1.20)
Total	0.56	1.99	16.41

10.8. Non-Tariff Income:

The actual Non-Tariff Income (NTI) for the Second MYT Control Period earned by the DISCOM is Rs. 232.35 Crs. as against approved value of Rs. 161 Crs. as shown below

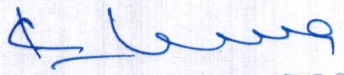
Rs. in crs.

Details	2009-10			2010-11			2011-12			2012-13			2013-14		
	Appr	Act	Dev	Appr	Act	Dev	Appr	Act	Dev	Appr	Act	Dev	Appr	Act	Dev
NTI	32	40	8	32	43	11	32	47	15	32	51	19	32	50	18

Appr. - Approved, Act-Actual, Dev-Deviation

The break-up of actual NTI is detail below:

S.No.	Particulars	Actuals				
		2009-10	2010-11	2011-12	2012-13	2013-14
1	Interest on Staff Loans and Advances	0.03	0.02	0.08	0.07	0.07
2	Fines and Penalties from suppliers/contractors	7.78	16.85	12.63	10.12	3.46
3	Profit on Sale of scrap	1.44	0.18	3.47	3.44	0.05
4	Excess found on physical stock verification	0.10	0.05	0.17	0.15	0.14
5	Sale of Tender schedules	0.74	0.59	0.69	0.92	0.77
6	Rental contractors	0.27	0.25	0.34	0.26	0.4
7	Supervision charges (Turnkey works 6200930)	16.09	21.58	28.30	32.10	33.5
8	Interest on instalments due from consumers	0.17	0.07	0.03	0.06	0.00
9	Security deposits forfeited	0.03	0.00	0.00	0.17	10.87
10	Discounts received from vendors	0.28	0.36	0.08	0.01	0.02
11	Rebate from funding agencies	0.86	0.72	0.59	0.46	0.34
	Price variation	11.71	1.57	0.59	2.69	0.04

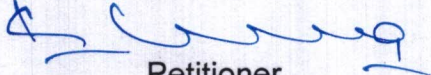

Chief General Manager/IPC & RAC
TSSPDCL, Corporate Office,
Mint Compound, Hyderabad-500 063.

S.No.	Particulars	Actuals				
		2009-10	2010-11	2011-12	2012-13	2013-14
17	Other Income					
	a. Meter testing charges	0.17	0.44	0.10	0.43	0.2
	b Transformer testing charges	0.25	0.49	0.09	0.02	0.03
	c. Hire charges equipment	0.09	0.02	0.02	0.00	0.01
	d. Registration fee	0.32	0.10	0.15	0.13	0.16
	e.Rental from Staff quarters	0.01	0.05	0.06	0.06	0.07
	f. Rent on fixtures	0.02	0.01	0.02	0.01	0
	NTI Total	40.36	43.35	47.41	51.1	50.13

11. Prayer:

The Petitioner (Distribution Licensee) prays that the Hon'ble Commission may:

- Take the accompanying application of TSSPDCL on record and treat it as complete;
- Approve the true-up of expenses and revenue for the Distribution Business for the Second MYT Control Period (FY 2009-10 to FY 2013-14);
- Approve Distribution business True-up of Rs. 194.26 crs, for TSSPDCL for the second MYT Control Period considering TSSPDCL share of 82.55% in the total Gap of APCPDCL;
- Grant suitable opportunity to TSSPDCL within a reasonable time frame to file additional material information that may be subsequently required;
- Pass such order as the Hon'ble Commission may deem fit and proper in the facts and circumstances of the case.


 Petitioner
 Chief General Manager/IPC & RAC
 TSSPDCL, Corporate Office,
 Mint Compound, Hyderabad-500 063.

Place: Hyderabad

Dated: 01/09/21

**BEFORE THE HONOURABLE TELANGANA STATE ELECTRICITY
REGULATORY COMMISSION**

At its Office at 5th Floor, Singareni Bhavan, Red Hills, Hyderabad - 500004

FILING NO. _____/2021
CASE NO. _____/2021

In the matter of:

Filing of Distribution Business true ups for the Second Control period (FY 2009-10 to FY 2013-14) in accordance with the "Andhra Pradesh Electricity Regulatory Commission (Terms And Conditions For Determination Of Tariff For Wheeling And Retail Sale Of Electricity) Regulation, 2005" as adopted by Telangana State Electricity Regulatory Commission vide Regulation No. 1 of 2014 and in accordance with Directive No. 3 of Wheeling Tariff Order for Distribution Business for 4th Control Period (FY 2019-2024).

In the matter of:

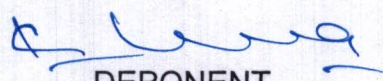
SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED

... Applicant

AFFIDAVIT OF APPLICANT VERIFYING THE ACCOMPANYING PETITION

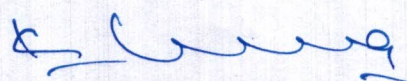
I, P. Krishnaiah, S/o P. Ramulu, aged 57 years, Occupation: Chief General Manager (IPC & RAC), TSSPDCL, Hyderabad, R/o Hyderabad do solemnly affirm and say as follows:

- 1) I am Chief General Manager (IPC & RAC)/TSSPDCL, I am competent and duly authorized by TSSPDCL to affirm, swear, execute and file this affidavit in the present proceedings.
- 2) I have read and understood the contents of the accompanying application drafted pursuant to my instructions. The statements made in the paragraphs of accompanying application now shown to me are true to my knowledge derived from the official records made available to me and are based on information and advice received which I believe to be true and correct.

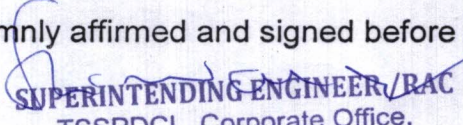

DEPONENT
Chief General Manager/IPC & RAC
TSSPDCL, Corporate Office,
Mint Compound, Hyderabad-500 063.

VERIFICATION

The above named Deponent solemnly affirm at Hyderabad on this 1st day of September, 2021 that the contents of the above Affidavit are true to my knowledge no part of it is false and nothing material has been concealed there from.


DEPONENT
Chief General Manager/IPC & RAC
TSSPDCL, Corporate Office,
Mint Compound, Hyderabad-500 063.

Solemnly affirmed and signed before me.


SUPERINTENDING ENGINEER/RAC
TSSPDCL, Corporate Office,
6-1-50, Mint Compound,
HYDERABAD-500 063.

**BEFORE THE HONOURABLE TELANGANA STATE ELECTRICITY REGULATORY
COMMISSION**

AT ITS OFFICE AT 5th Floor, Singareni Bhavan, Red Hills, Hyderabad - 500 004

FILING NO. _____/2021

CASE NO. _____/2021

In the matter of:

Filing of Petition for condoning the delay in filing of Distribution Business true up petition for the Second Control period (FY 2009-10 to FY 2013-14) in accordance with the "Andhra Pradesh Electricity Regulatory Commission (Terms And Conditions For Determination Of Tariff For Wheeling And Retail Sale Of Electricity) Regulation, 2005" as adopted by Telangana State Electricity Regulatory Commission vide Regulation No. 1 of 2014 and in accordance with Directive No. 2 of Wheeling Tariff Order for Distribution Business for 4th Control Period (FY 2019-2024).

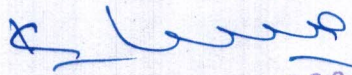
In the matter of:

SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED

... Applicant

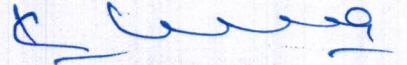
The Applicant respectfully submits the reasons for delay in filing Distribution Business true ups for the 2nd control period (FY 2009-10 to FY 2013-14) as under :-

1. The Honble Commission in its Distribution Business Tariff Order for 4th MYT period dt.29.04.2020 has issued a directive (*Directive No.3*) to submit the True-up for 1st, 2nd & 3rd Control periods along with requisite supporting documents such as Physical Completion Certificates (PCCs) and Financial Completion Certificates (FCCs).
2. In light of the above, it is to submit that as the PCCs and FCCs are sought for the historical years which pertain to erstwhile APCPDCL and in view of vast number of capital works undertaken by DISCOM every year, the DISCOM has faced difficulty in collecting and collating the information related to the capitalised works during the 2nd control period.
3. Further, due to continued lockdown for (6) months across the country on account of COVID-19 pandemic, the works in the HQ got hampered which caused further delay in filing the True-ups for 2nd control period (FY 2009-10 to FY 2013-14) within the stipulated date as directed by the Honble Commission.


Chief General Manager/IPC & RAC
TSSPDCL, Corporate Office,
Mint Compound, Hyderabad-500 063.

4. In the aforesaid circumstances, the applicant respectfully prays the Honble Commission

- a) to take the petition for condoning the delay in filing Distribution Business true up petition for 2nd control period (FY 2009-10 to FY 2013-14);
- b) To consider the reasons mentioned under the circumstances submitted;
- c) Pass such order as the Hon'ble Commission may deem fit and proper in the facts and circumstances of the case.



Petitioner
Chief General Manager/IPC & RAC
TSSPDCL, Corporate Office,
Mint Compound, Hyderabad-500 063.

Place: Hyderabad

Dated: 01/09/21

**BEFORE THE HONOURABLE TELANGANA STATE ELECTRICITY
REGULATORY COMMISSION**

At its Office at 5th Floor, Singareni Bhavan, Red Hills, Hyderabad - 500004

FILING NO. _____/2021

CASE NO. _____/2021

In the matter of:

Filing of Petition for condoning the delay in filing of Distribution Business true up petition for the Second Control period (FY 2009-10 to FY 2013-14) in accordance with the "Andhra Pradesh Electricity Regulatory Commission (Terms And Conditions For Determination Of Tariff For Wheeling And Retail Sale Of Electricity) Regulation, 2005" as adopted by Telangana State Electricity Regulatory Commission vide Regulation No. 1 of 2014 and in accordance with Directive No. 2 of Wheeling Tariff Order for Distribution Business for 4th Control Period (FY 2019-2024).

In the matter of:

SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED

... Applicant

AFFIDAVIT OF APPLICANT VERIFYING THE ACCOMPANYING PETITION

I, P. Krishnaiah, S/o P. Ramulu, aged 57 years, Occupation: Chief General Manager (IPC & RAC), TSSPDCL, Hyderabad, R/o Hyderabad do solemnly affirm and say as follows:

- 1) I am Chief General Manager (IPC & RAC)/TSSPDCL, I am competent and duly authorized by TSSPDCL to affirm, swear, execute and file this affidavit in the present proceedings.
- 2) I have read and understood the contents of the accompanying application drafted pursuant to my instructions. The statements made in the paragraphs of accompanying application now shown to me are true to my knowledge derived from the official records made available to me and are based on information and advice received which I believe to be true and correct.

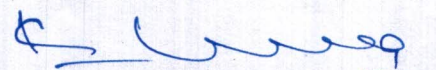


DEPONENT

Chief General Manager/IPC & RAC
TSSPDCL, Corporate Office,
Mint Compound, Hyderabad-500 063.

VERIFICATION

The above named Deponent solemnly affirm at Hyderabad on this 1st day of September, 2021 that the contents of the above Affidavit are true to my knowledge no part of it is false and nothing material has been concealed there from.



DEPONENT

Chief General Manager/IPC & RAC
TSSPDCL, Corporate Office,
Mint Compound, Hyderabad-500 063.

Solemnly affirmed and signed before me.

SUPERINTENDING ENGINEER/RAC

TSSPDCL, Corporate Office,
6-1-50, Mint Compound,
HYDERABAD-500 063.



CENTRAL POWER DISTRIBUTION COMPANY OF A.P. LTD.

BALANCE SHEET AS AT 31st MARCH, 2010

31.3.2010 నాటి ఆస్తి అప్పుల పట్టిక

Amount in Rs.

Particulars	Schedule	As at 31.3.2010	As at 31.3.2009
వివరములు	అనుసూచిక	31.3.2010 నాటికి	31.3.2009 నాటికి
SOURCES OF FUNDS			
నిధుల వనరులు			
(1) Shareholders' Funds			
వాటాదారుల నిధి			
(a) Share Capital	1	7,284,796,090	7,284,796,090
వాటా మూలధనము			
(b) Reserves and Surplus	2	12,641,733,673	11,170,485,997
నిధి మరియు మిగులు			
(2) Loan Funds			
అప్పుల నిధి	3		
(a) Secured Loans		13,622,305,978	9,407,441,214
హామీ రుణములు			
(b) Unsecured Loans		25,337,649,008	16,674,761,556
హామీ లేని రుణములు			
Total		58,886,484,749	44,537,484,857

APPLICATION OF FUNDS

నిధుల వినియోగము

(1) Fixed Assets

స్థిర ఆస్తులు

(a) Gross Block

4

51,241,194,040

44,339,074,137

స్థూల మూల్యము

(b) **Less:** Accumulated Depreciation

23,332,565,471

20,379,605,706

తరుగుదల నిధికి కేటాయింపుల మొత్తము

(c) Net Block

27,908,628,569

23,959,468,431

నికర మూల్యము

(d) Capital Work-in-Progress

5

6,053,314,098

5,902,176,507

జరుగుచున్న పనులపై పెట్టుబడి

(2) Investments

6

241,360,306

241,245,306

పెట్టుబడులు

(3) Deferred Tax Asset - net వాయిదా వేయబడిన పన్ను		693,808,261	328,133,239
(4) Current Assets, Loans & Advances చరాస్తులు, అప్పులు మరియు బయానాలు	7		
(a) Interest accrued on Investments పెట్టుబడులపై ఆర్జిత వడ్డీ		11,043,289	7,511,983
(b) Inventories సరుకు నిల్వ		616,546,233	894,934,095
(c) Sundry Debtors వివిధ ఋణగ్రస్తులు		19,056,611,556	10,364,184,262
(d) Cash & Bank Balances నగదు మరియు బ్యాంకు నిల్వలు		1,871,940,755	1,728,003,712
(e) Other Receivables ఇతర రాబడులు		46,419,449,996	38,685,873,281
(f) Loans & Advances అప్పులు మరియు బయానాలు		1,139,055,083	709,821,058
(g) Data Migration Accounts డాటా మైగ్రేషన్ ఖాతాలు		---	(184,517,841)
		69,114,646,912	52,205,810,550
Less: Current Liabilities and Provisions ప్రస్తుత అప్పులు మరియు కేటాయింపులు	8		
(a) Liabilities అప్పులు		44,901,695,562	38,248,771,557
(b) Provisions కేటాయింపులు		1,401,034,175	1,392,732,795
		46,302,729,737	39,641,504,352
Net Current Assets నికర చరాస్తులు		22,811,917,175	12,564,306,198
5. Profit & Loss Account (Debit Balance) లాభ నష్టాల ఖాతా		1,177,456,340	1,542,155,175
Total		58,886,484,749	44,537,484,857

Significant Accounting Policies and

Notes on Accounts

18

The Schedules referred to above and the notes thereon form an integral part of the Balance Sheet

For and on behalf of the Company

As per our report of even date

For S R MOHAN & CO.,
Chartered Accountants
FRN 002111S

Sd/-
M T KRISHNA BABU
Chairman & Managing Director

Sd/-
P. RAJAGOPAL REDDY
Director (Finance & IT)

Sd/-
G JAGADESWARAO
Partner

M.No. 021361
Date : 21.07.2010
Place: Hyderabad

Sd/-
SYED BILAL BASHA
Chief General Manager(Finance)

Sd/-
K.SUJATHA
Company Secretary

Schedule - 4 Fixed Assets

Sl. No.	Particulars	Gross Block			Depreciation & Amortization				Net Block	
		As at 1-04-2009	Additions during the year 2009-10	Deductions/ Adjustments during the year 2009-10	As at 31.03.2010	Up to 31-03-2009	For the year	Deductions / Adjustments during the year	As at 31.03.2010	As at 31-03-2009
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	TANGIBLE ASSETS									
1	Land and Land rights	34,217,395	2,499,692		36,717,087	0	-	-	36,717,087	34,217,395
2	Buildings	1,240,942,823	168,734,457		1,409,677,280	196,361,846	39,307,323		1,174,008,111	1,044,580,977
3	Other Civil Works	167,937,325	96,841,510		264,778,835	5,042,286	6,281,052		253,455,497	162,895,039
4	Plant and Machinery	17,945,508,533	3,476,698,972		21,422,207,505	7,429,599,985	1,237,548,849		12,755,058,671	10,515,908,548
5	Lines and Cable Network	20,291,234,992	2,174,563,451		22,465,798,443	10,417,308,574	1,136,220,795		10,912,269,074	9,873,926,418
6	Meters and Metering equipment	4,256,910,220	776,735,655		5,033,645,875	2,143,686,555	480,959,102		2,409,000,218	2,113,223,665
7	Vehicles	36,690,451	1,370,131		38,060,582	32,035,960	446,873		32,482,833	4,654,491
8	Furniture and Fixtures	44,216,089	11,652,549		55,868,638	26,131,752	3,304,374		26,432,512	18,084,337
9	Office Equipment	302,971,245	140,546,647		443,517,892	119,567,878	40,132,166		283,817,848	183,403,366
	Sub - Total	44,320,629,073	6,849,643,064	-	51,170,272,137	20,369,734,836	2,944,200,534	-	27,856,336,767	23,950,894,236
10	Devolution	(113,075)	131,775	-	18,700				18,700	(113,075)
	TOTAL	44,320,515,998	6,849,774,839	-	51,170,290,837	20,369,734,836	2,944,200,534	-	27,856,355,467	23,950,781,161
11	Assets not in use (Plant & Machinery)	672,296	145,800	-	818,096				818,096	672,296
	TOTAL TANGIBLE ASSETS	44,321,188,294	6,849,920,639	-	51,171,108,933	20,369,734,836	2,944,200,534	-	27,857,173,563	23,951,453,457
	INTANGIBLE ASSETS									
12	Computer Software	17,885,843	52,199,264		70,085,107	9,870,870	8,759,231		51,455,006	8,014,973
	GRAND TOTAL	44,339,074,137	6,902,119,903	-	51,241,194,040	20,379,605,706	2,952,959,765	-	27,908,628,569	23,959,468,430
	Grand Total of Previous Year	38,077,405,806	6,265,474,119	3,805,789	44,339,074,136	17,773,595,103	2,609,270,407	3,259,803	23,959,468,429	20,303,810,703

Schedule - 5 Capital Work-In-Progress

S.No	Particulars	As at 31.3.2010 Rs	As at 31.3.2009 Rs
1	Capital Work-in-Progress	6,053,314,098	5,902,176,507
	TOTAL	6,053,314,098	5,902,176,507

Schedule - 6 Investments

S. No	Particulars	As at 31.3.2010 Rs.	As at 31.3.2009 Rs.
	LONG TERM INVESTMENTS (AT COST)		
1	Contingency Reserve Investments (On Trade)		
	<u>Quoted</u>		
	a) 8.95% APTRANSCO Vidyut Bonds - 132 bonds of Face Value Rs.10,00,000 each (Market Value as on 31.03.2010 Rs.10,00,000 each)	132,000,000	132,000,000
	b) SBI Mutual Funds - 11,11,241.895 units of Face Value of Rs.10 each (Market Value as on 31.03.2010 Rs.10.1377 each)	11,329,000	11,329,000
	c) APPFC bonds - 11 bonds of Face Value Rs.10,00,000/- each (Market Value as on 31.03.2010 Rs.10,00,000 each)	11,000,000	11,000,000
	<u>Unquoted</u>		
	a) 5.64% Central Govt.Securities - 2,00,000 bonds of Face Value Rs.100 each	19,876,333	19,876,333
	b) 8.35% Central Govt.Securities - 1,72,000 bonds of Face Value Rs.100 each	19,435,713	19,435,713
	c) 8.07% GOI 2017 Bonds	4,301,560	4,301,560
	d) 8.2% APWRDC Non-convertible 104 bonds of Face Value Rs.1,00,000 each	10,400,000	10,400,000
	e) Investment in APSFC - Unsecured, redeemable, non-convertible, Non SLR Bonds Series-II-2008	16,000,000	16,000,000
	f) Investment in APPDC Equity Fund (11500 Equity Shares of Face Value @ Rs.10 each)	115,000	---
	Sub Total	224,457,606	224,342,606
2	Other Investments		
	<u>Unquoted</u>		
	Shares in Rural Electricity Supply Co-operative Societies (RESCO)		
	a) Sanjay RESCO, Jogipet - 67,860 shares of Face Value Rs 100 each	6,786,000	6,786,000
	b) Kadiri West RESCO - 1 share of Face Value Rs.16,700 each	16,700	16,700
	c) Kadiri West RESCO - 55 Shares of Face Value Rs.1,00,000 each	5,500,000	5,500,000
	d) Kadiri East RESCO - 46 Shares of Face Value Rs.1,00,000 each	4,600,000	4,600,000
	Sub Total	16,902,700	16,902,700
	GRAND TOTAL	241,360,306	241,245,306



CENTRAL POWER DISTRIBUTION COMPANY OF A.P. Ltd.
BALANCE SHEET AS AT 31st MARCH, 2011

31.03.2011 నాటి ఆస్తి అప్పుల పట్టిక

Particulars	Schedule	Amount in Rupees	
		As at 31.3.2011	As at 31.3.2010
వివరములు	అనుసూచిక	31.03.2011 నాటికి	31.03.2010 నాటికి
SOURCES OF FUNDS			
నిధుల వనరులు			
(1) Shareholders' Funds (వాటాదారుల నిధి)			
(a) Share Capital	1	7,284,796,090	7,284,796,090
వాటా మూలధనము			
(b) Reserves and Surplus	2	13,830,118,095	12,641,733,673
నిధి మరియు మిగులు			
(2) Loan Funds (అప్పుల నిధి)			
(a) Secured Loans	3	21,106,120,001	13,622,305,978
హామీ రుణములు			
(b) Unsecured Loans		33,996,237,280	25,337,649,008
హామీ లేని రుణములు			
Total		76,217,271,466	58,886,484,749

APPLICATION OF FUNDS

నిధుల వినియోగము

(1) Fixed Assets (స్థిర ఆస్తులు)			
(a) Gross Block	4	57,831,863,590	51,241,194,040
స్థూల మూల్యము			
(b) Less: Accumulated Depreciation		26,595,827,812	23,332,565,471
తరుగుదల నిధికి కేటాయించుల మొత్తము			
(c) Net Block (నికర మూల్యము)		31,236,035,778	27,908,628,569
(d) Capital Work-in-Progress	5	6,960,720,601	6,053,314,098
జరుగుచున్న పనులపై పెట్టుబడి			
(2) Investments	6	869,542,606	241,360,306
పెట్టుబడులు			
(3) Deferred Tax Asset - net		642,222,848	693,808,261
వాయిదా వేయబడిన పన్ను			
(4) Current Assets, Loans & Advances	7		
చరాస్తులు, అప్పులు మరియు బయనాలు			
(a) Interest accrued on Investments		7,360,242	11,043,289
పెట్టుబడులపై ఆర్జిత వడ్డీ			

(b) Inventories (సరకు నిల్వ)	1,884,552,200	616,546,233
(c) Sundry Debtors (వివిధ ఋణగ్రస్తులు)	37,709,412,953	19,056,611,556
(d) Cash & Bank Balances (నగదు మరియు బ్యాంకు నిల్వలు)	1,596,550,250	1,871,940,755
(e) Other Receivables (ఇతర వివరములు)	48,369,230,695	46,514,835,120
(f) Loans & Advances అప్పులు మరియు బయోనాలు	1,433,110,807	1,139,055,083
	91,000,217,147	69,210,032,036
Less: Current Liabilities and Provisions ప్రస్తుత అప్పులు మరియు కేటాయింపులు	8	
(a) Liabilities అప్పులు	54,167,283,689	44,997,080,686
(b) Provisions కేటాయింపులు	1,470,341,385	1,401,034,175
	55,637,625,074	46,398,114,861
Net Current Assets నికర చరాస్తులు	35,362,592,073	22,811,917,175
(5) Profit & Loss Account లాభ నష్టాల ఖాతా	1,146,157,560	1,177,456,340
Total	76,217,271,466	58,886,484,749

Significant Accounting Policies and**Notes on Accounts** **18**

The Schedules referred to above and the notes thereon form an integral part of the Balance Sheet

As per our report of even date

For and on behalf of the Company

For S R MOHAN & CO.,
Chartered Accountants
FRN 002111S

Sd/-
G. ANANTHA RAMU
Chairman & Managing Director

Sd/-
P. RAJAGOPAL REDDY
Director (Finance)

Sd/-
VENKATA KRISHNA RAO P
Partner
M.No. 204121

Sd/-
K. PREMANANDA RAO
Chief General Manager(Finance)

Sd/-
K. SUJATHA
Company Secretary

Date : 21.07.2011
Place : Hyderabad

Schedule 4 - Fixed Assets

S. No	Particulars	Gross Block			Depreciation & Amortization					Net Block	
		As at 1-04-2010	Additions during the year 2010-11	Deductions/ Adjustments during the Year 2010-11	As at 31.03.2011	Up to 31-03-2010	For the year	Adjustments/ Deductions during the year	Upto 31.03.2011	As at 31.03.2011	As at 31-03-2010
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	TANGIBLE ASSETS										
1	Land and Land rights	36,717,087	33,540,829	-	70,257,916	-	-	-	0	70,257,916	36,717,087
2	Buildings	1,409,677,280	329,771,974	-	1,739,449,254	235,669,169	46,241,874	-	281,911,043	1,457,538,211	1,174,008,111
3	Other Civil Works	264,778,835	73,548,037	-	338,326,872	11,323,338	8,337,323	-	19,660,661	318,666,212	253,455,497
4	Plant and Machinery	21,422,207,505	3,886,405,538	18,700	25,308,631,743	8,667,148,834	1,431,059,845	1,975,044	10,100,183,723	15,208,448,020	12,755,058,671
5	Lines and Cable Network	22,465,798,443	1,845,505,561	-	24,311,304,004	11,553,529,369	1,241,807,773	331,002	12,795,668,144	11,515,635,860	10,912,269,074
6	Meters and Metering equipment	5,033,645,875	353,031,198	145,800	5,386,822,873	2,624,645,657	456,864,590	1,644,015	3,083,154,262	2,303,668,610	2,409,000,218
7	Vehicles	38,060,582	73,871	-	38,134,453	32,482,833	893,985	-	33,376,818	4,757,636	5,577,749
8	Furniture and Fixtures	55,868,638	12,664,620	-	68,533,258	29,436,126	4,966,731	(28)	34,402,828	34,130,430	26,432,512
9	Office Equipment	443,517,892	36,760,087	-	480,277,979	159,700,044	51,941,219	3	211,641,266	268,636,713	283,817,848
10	Sub - Total	51,170,272,137	6,571,301,715	164,500	57,741,738,352	23,313,935,370	3,242,113,340	3,950,036	26,559,998,745	31,181,739,608	27,856,336,767
11	Devolution	18,700	-	(18,700)	-	-	-	-	-	-	18,700
	TOTAL	51,170,290,837	6,571,301,715	145,800	57,741,738,352	23,313,935,370	3,242,113,340	3,950,036	26,559,998,745	31,181,739,608	27,856,355,467
12	Assets not in use (Plant & Machinery)	818,096	-	(145,800)	672,296	-	-	-	-	672,296	818,096
	TOTAL TANGIBLE ASSETS	51,171,108,933	6,571,301,715	-	57,742,410,648	23,313,935,370	3,242,113,340	3,950,036	26,559,998,745	31,182,411,904	27,857,173,563
	INTANGIBLE ASSETS										
	Computer Software	70,085,107	19,367,835	-	89,452,942	18,630,101	17,198,966	-	35,829,067	53,623,876	51,455,006
	GRAND TOTAL	51,241,194,040	6,590,669,550	-	57,831,863,590	23,332,565,471	3,259,312,305	3,950,036	26,595,827,812	31,236,035,778	27,908,628,569
	Grand Total of Previous Year	44,339,074,136	6,902,119,903	-	51,241,194,040	20,379,605,706	2,952,959,765	-	23,332,565,471	27,908,628,569	23,959,468,430

Schedule - 5 : Capital Work-In-Progress

S.No	Particulars	As at 31.3.2011 Rs	As at 31.3.2010 Rs
1	Capital work-in-progress	6,960,720,601	6,053,314,098
	TOTAL	6,960,720,601	6,053,314,098

Schedule - 6 : Investments

S.No	Particulars	As at 31.3.2011 Rs	As at 31.3.2010 Rs
LONG TERM INVESTMENTS (AT COST)			
1	Contingency Reserve Investments (Non Trade)		
	Quoted		
	a) 8.95% APTRANSCO Vidyut Bonds - 132 bonds of Face Value Rs.10,00,000 each (Market Value as on 31.03.2011 Rs.10,00,000 each)	132,000,000	132,000,000
	b) APPFC Bonds -58 bonds of FV Rs.10,00,000/- each (Market Value as on 31.03.2011 Rs.10,00,000 each)	58,000,000	11,000,000
	Unquoted		
	a) 5.64% Central Govt.securities- 2,00,000 bonds of F.V. Rs 100 each.	19,876,333	19,876,333
	b) 8.35% Central Govt.Securities - 1,72,000 bonds of F.V Rs.100 each	19,435,713	19,435,713
	c) 8.07% GOI 2017 Bonds	4,301,560	4,301,560
	d) 8.2% APWRDC Non-convertible - 104 bonds of F.V. Rs 1,00,000 each.	10,400,000	10,400,000
	e) Investment in APSFC - 16 Bonds of FV Rs.10,00,000/- each - Unsecured, redeemable, non-convertible, Non SLR Bonds Series-II-2008	16,000,000	16,000,000
	Sub Total	260,013,606	213,013,606
2	Other Investments - (Trade)		
	Unquoted		
	Shares in Rural Electricity Supply Co-operative Societies (RESCO)		
	a) Sanjay RESCO, Jogipet - 67,860 shares of Face Value Rs 100 each	-	6,786,000
	b) Kadiri West - 1 share of Face Value Rs.16,700 each	-	16,700
	c) Kadiri West - 55 Shares of Face Value Rs.1,00,000 each	-	5,500,000
	d) Kadiri East - 46 Shares of Face Value Rs.1,00,000 each	-	4,600,000
	e) Investments in APPDC Equity Fund (5,98,20,000 Equity Shares of Face Value @ Rs.10 each)	598,200,000	115,000
	-Non-Trade		
	f) SBI Mutual Funds - 11,11,241.895 units of face value of Rs.10 each	11,329,000	11,329,000
	Sub Total	609,529,000	28,346,700
	GRAND TOTAL	869,542,606	241,360,306