

**Appendix-III**

**Depreciation Schedule**

Sr. No.	Asset Particulars	Depreciation Rate (Salvage Value=10%)
		SLM
A	Land under full ownership	0.00%
B	Land under lease	
(a)	for investment in the land	3.34%
(b)	For cost of clearing the site	3.34%
(c)	Land for reservoir in case of hydro generating station	3.34%
C	Assets purchased new	
(a)	PI & Machinery in generating stations	
(i)	Hydro electric	5.28%
(ii)	Steam electric NHRB & waste heat recovery boilers	5.28%
(iii)	Diesel electric and gas plant	5.28%
(b)	Cooling towers & circulating water systems	5.28%
(c)	Hydraulic works forming part of the Hydro-	
(i)	Dams, Spillways, Weirs, Canals, Reinforced concrete flumes and syphons	5.28%
(ii)	Reinforced concrete pipelines and surge tanks, steel pipelines, sluice gates, steel surge tanks, hydraulic control valves and hydraulic works	5.28%
(d)	Building & Civil Engineering works of a	
(i)	Offices and showrooms	3.34%
(ii)	Containing thermo-electric generating plant	3.34%
(iii)	Containing hydro-electric generating plant	3.34%
(iv)	Temporary erections such as wooden structures	100.00%
(v)	Roads other than Kutcha roads	3.34%
(vi)	Others	3.34%
(e)	Transformers, Kiosk, sub-station equipment & other fixed apparatus (including plant	
(i)	Transformers including foundations having rating of 100 KVA and over	5.28%
(ii)	Others	5.28%
f	Switchgear including cable connections	5.28%

Sr. No.	Asset Particulars	Depreciation Rate (Salvage Value=10%) SLM
<b>g</b>	<b>Lightning arrestor</b>	
(i)	Station type	5.28%
(ii)	Pole type	5.28%
(iii)	Synchronous condensor	5.28%
<b>h</b>	<b>Batteries</b>	5.28%
(i)	Underground cable including joint boxes and disconnected boxes	5.28%
(ii)	Cable duct system	5.28%
<b>i</b>	<b>Overhead lines including cable support</b>	
(i)	Lines on fabricated steel operating at terminal voltages higher than 66 KV	5.28%
(ii)	Lines on steel supports operating at terminal voltages higher than 13.2 KV but not exceeding 66 KV	5.28%
(iii)	Lines on steel on reinforced concrete support	5.28%
(iv)	Lines on treated wood support	5.28%
<b>j</b>	<b>Meters</b>	5.28%
<b>k</b>	<b>Self propelled vehicles</b>	9.50%
<b>l</b>	<b>Air Conditioning Plants</b>	
(i)	Static	5.28%
(ii)	Portable	9.50%
<b>m(i)</b>	<b>Office furniture and furnishing</b>	6.33%
(ii)	Office equipment	6.33%
(iii)	Internal wiring including fittings and apparatus	6.33%
(iv)	Street Light fittings	5.28%
<b>n</b>	<b>Apparatus let on hire</b>	
(i)	Other than motors	9.50%
(ii)	Motors	6.33%
<b>o</b>	<b>Communication equipment</b>	
(i)	Radio and high frequency carrier system	6.33%
(ii)	Telephone lines and telephones	6.33%
<b>p</b>	<b>I. T equipments</b>	15.00%
<b>q</b>	<b>Any other assets not covered above</b>	5.28%