

# Audited Financial Statements

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Project Number:40553-013

Loan /Grant: 2587/0182/0183

Period covered:16 July 2013- 17 July 2014

## NEP: Energy Access and Efficiency Improvement Project (EAEIP)

Prepared by Nepal Electricity Authority for the Asian Development Bank.

The audited financial statement are documents owned by the borrower. The views expressed herein do not necessarily represents those of ADB's Board of Director, Management or staff. These documents are made publicly available in accordance with ADB's Public Communication Policy (2011).

# **NEPAL ELECTRICITY AUTHORITY**

## **(NEPAL GOVERNMENT UNDERTAKING)**

**(Incorporated under Nepal Electricity Act, 2041)**



### **FINANCIAL STATEMENTS**

#### **32 ASHADH, 2071 (16 JULY, 2014)**

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**STATEMENT OF FINANCIAL POSITION  
STATEMENT OF INCOME  
STATEMENT OF CASH FLOW  
STATEMENT OF CHANGES IN EQUITY  
SIGNIFICANT ACCOUNTING POLICIES  
AND  
EXPLANATORY NOTES**



# महालेखापरीक्षकको कार्यालय Office of the Auditor General

Public Entities Audit Directorate

Ref. No.: 2070/71/78

महालेखापरीक्षकको कार्यालय  
उप कार्यकारी निर्देशक कार्यालय  
वर्तमान नं. ७३५  
मिति २०७१/०८/१५  
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Babar Mahal, Kathmandu, Nepal

Date: November 4, 2015

## Audit's Report

म- कार्य निर्देशनालय  
२०७१/०८/१५

The Chairman,  
Nepal Electricity Authority,  
Ratnapark, Kathmandu

### 1. Report of the Annual Financial Statement

We have audited the accompanying Statement of Financial Position of Nepal Electricity Authority (NEA), as at Ashad 32, 2071, (July 16, 2014) and the Income Statement, Statement of Changes in Equity and Statement of Cash Flow for the year then ended, and a summary of significant accounting policies and explanatory notes.

### 2. Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial Statements in accordance with Nepal Accounting Standards. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

### 3. Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Nepal Standards on Auditing. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depended on our professional judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we considered the internal control relevant to entity's preparation and fair presentation of the financial statements in order to design audit procedures that were appropriate in the circumstances, but not for the purpose of expressing an opinion on the entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that our audit evidence we obtained is sufficient and appropriate to provide a basis for our opinion.

**4. Basis for Qualified Opinion**

**4.1 Property Plant and Equipment (PPE)**

**4.1.1 Verification of PPE**

NEA has not provided complete details as to cost, location, unit of measurement ownership certificate and condition of the assets amounting to Rs. 84,238.72million reported in financial statement.

Further, NEA has not carried out complete physical verification of Property, Plant and Equipment to identify the existence and condition of the assets. Hence, it could not be verified whether the amount recognized in financial statements corresponds to the actual existence and condition of PPE.

**4.1.2 Transfer & Adjustment**

Net credit of Rs. 268.30 million has been shown under transfer/adjustment column of PPE schedule as such that the net-effect of transfer/adjustments within the budget centers should have a nil balance. Further, depreciation on the aforesaid amount totaling net credit of Rs. 9.32 millions also included under the transfer/adjustment column of depreciation. This has resulted in understatement of total PPE by Rs. 258.98 million.

**4.1.3 Capitalization of Unidentified Assets**

In the financial year 2003/04 (BS 2060/61) assets of Rs. 316.11 million was capitalised as Property, Plant and Equipment under various class in bulk without identifying individual asset. Hence, we cannot comment upon existence and correctness of such assets and the capitalisation.

**4.1.4 Damaged Assets**

Various assets amounting to Rs.31.04 million that are not in active use/ or damaged or not physically exist have been recorded under PPE. This has overstated PPE and understated losses.

**4.1.5 Impairment of PPE**

In prior years, NEA has made provision of Rs.479.02 million against PPE on ad-hoc basis. Detail of such provision was not made available for our verification. Moreover, NEA has not done assessment of impairment as required by NAS-18 "Impairment of Assets".

**4.1.6 Insurance of Assets:**

NEA has policy of making apportionment of Rs. 20million at the end of each financial year to Insurance Reserve Fund. In prior year up to the financial year 2065/066, apportionment to Insurance Reserve Fund was made irrespective of operation result but not invested in plan assets, thereby exposing NEA assets against insurable risks.

However, apportionment of Rs. 20 million was discontinued from the financial year 2066/067 and decision of Management was not provided for our verification.

## **4.2 Capital Work In Progress (CWIP)**

### **4.2.1 Physical Verification of CWIP**

NEA has not carried out physical verification of CWIP to identify the existence, location, condition as per the financial administration by laws 2068. Thus, we could not verify the total amount of Rs. 46,993.93 million net of provision recognised in the financial statement as CWIP.

### **4.2.2 Impairment of CWIP**

Out of total CWIP of Rs.47,281.84 million, NEA has carried forward 58 projects with Rs. 537.69 million since long time without any physical progress. Further, aging detail of projects with balance amount of Rs. 2,069.21 million was not made available.

Trial Balance of 112 projects with detail was not made available, out of which, 76 projects had balance of Rs. 819.41 million but for the 36 remaining projects financial detail is not made available.

NEA has provided Rs. 287.91 million as provision for possible losses of CWIP on ad-hoc basis and detail was not made available.

However, NEA has not done assessment for impairment in compliance with NAS-18 "Impairment of Assets".

### **4.2.3 Capitalization of CWIP**

NEA capitalized CWIP of Rs.4,042.43 million as PPE. This amount has been taken as balance figure from the PPE schedule instead of individually identifying them from CWIP consolidated schedule for capitalization. Hence, the total amount capitalized during the year and the amount shown under CWIP for the current year cannot be commented upon.

### **4.2.4 Capitalization of Administrative Cost to CWIP**

NEA has charged administrative and central office overhead cost of Rs. 1,430.72million to CWIP based on adopted accounting policy. CWIP included projects without any physical progress amounting to Rs. 492.81million. Further Rs. 247.17 million of Administrative Overhead has been charged to capital work in progress.

NAS-16 "Property, Plant & Equipment" allows capitalization of cost directly attributable to bringing assets to the location and condition necessary for it to be capable of operating in the manner intended by management but this NAS-16 also excludes administration and other general overhead costs from capitalization. Thus charging administrative and central office over head cost to CWIP based on adopted accounting policy is not in line with NAS-16 "Property, Plant & Equipment".

### **4.2.5 Interest Capitalization**

NEA has capitalised completed parts of the project assets amounting to Rs. 3,839.22 million while construction continues on other parts and completed parts are put to intended use. However, interest is being charged to both sets of assets, that is Capital Assets and CWIP. Thus, continually capitalization of interest costs on completed part of assets after put to intended use is not in line with NAS-8 "Borrowing Cost".

Further, NEA could not provide detail of interest so capitalised segregating between CWIP and capital assets, thus impact of interest capitalised on Profit and Loss cannot be commented upon.

#### **4.3 Inventory**

##### **4.3.1 Verification of Inventory**

NEA has not carried out complete physical verification of Inventory to identify the existence and condition of the assets. As a result, it could not be verified whether the amount recognized in the financial statements corresponds to its actual existence and condition of inventory. The total inventory recognized in financial statements is Rs. 3,190.81 million.

##### **4.3.2 Valuation of Inventory**

NEA has valued inventory at cost and made provision of Rs. 331.38 million for loss and obsolescence of inventory since long period on ad-hoc basis. Inventory identified as obsolete/damaged, slow/non moving and shortage since long amounting to Rs. 258.25 million has been included under inventory items. Thus, inventory valuation policy adopted by NEA is not in line with NAS-4 "Inventory".

#### **4.4 Trade Receivables**

##### **4.4.1 Receivable Outstanding**

Receivable of Rs. 9,015.61 million outstanding as at the year-end (net of doubtful receivables of Rs. 218.19 million), have not been analyzed for their recoverability. Quantification of the doubtful receivables that have been netted off lacks specific basis. Advance revenue of Rs. 36.07 million received from customers has been netted-off against receivable outstanding.

Further, NEA has provided Rs. 567.00 million in addition for doubtful receivables on ad-hoc basis. In absence of proper analysis of recoverability, the adequacy and reasonableness of such provisions could not be commented upon.

##### **4.4.2 Reconciliation of Receivable**

Differences were noted in the outstanding trade debtors' balance as per accounting records (CAIS) and as per revenue records amounting to Rs. 261.38 million. Complete reconciliation of the consumer ledger and general ledger has not been carried out by NEA. Due to lack of accurate data from the customer ledger the difference on such balance could not be verified.

##### **4.4.3 Impairment of Trade Debtors**

NEA has receivable of Rs. 482.35million from blacklisted customer with doubtful recoverability. Moreover, NEA has not done assessment of impairment as required by NAS-18 "Impairment of Assets".

#### **4.5 Prepaid, Advances, Loans and Deposits**

##### **4.5.1 Provision for Loans & Advances**

Out of total Prepaid, Advances, Loans and Deposits Rs. 3,733.36 million, NEA has made provision of Rs. 88.65 million on ad-hoc basis. This provision has been carried forward

from previous year without reassessment of recoverability of the said accounts. Further, advances to various parties amounting to Rs. 304.83 million were pending since long period, recoverability of such amount is doubtful.

**4.5.2 Netting of Advances**

Loans and Advances have been netted off with credit balances of Rs. 247.62 million resulting in understatement of loans and advances by the same amount which is not in line with NAS-1.

**4.5.3 Claims on Government**

Claims amounting to Rs. 127.05 million and Rs. 36.73 million recoverable from Government of Nepal and others respectively have not been confirmed by the concerned parties.

**4.6 Cash and Cash Equivalent**

Out of total bank balance of Rs. 5,198.35 million as per financial statements, the bank reconciliation and balance statement of Rs.3,835.78 million (ledger balance) were only available for review. Even on the reconciliation statement, there are long pending balances, which are unidentifiable and unadjusted.

**4.7 Share Capital**

The government confirmation for the amount of Share Capital of Rs. 37,364.91 million shown by NEA has not been obtained. Further, addition of Rs. 7,145.84 million made during the review period to share allotment suspense account has not been reconciled with Financial Comptroller General Office (FCGO).

**4.8 Capital Reserve**

As per NEA accounting policy, contributions received from consumers for installation/ commissioning of PPE are to be shown as Capital Reserve and should be subsequently adjusted as income in the same proportion as the depreciation charged on the assets acquired out of the grants/consumer contribution. However, no such effect has been given in the financial statements and the details of assets acquired out of grant/consumer contribution are also not available.

**4.9 Borrowing**

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**4.9.1 Confirmation of Borrowings**

The total outstanding non-current borrowings amounting to Rs. 82,691.67 million cannot be confirmed in the absence of loan documents, reconciliation and confirmation from lending agencies upon request.

**4.9.2 Interest Expenses**

NEA has recognized interest expenses on reduced principal amount based on repayment schedule agreed with the Government of Nepal, where repayment of government loan has ceased from 2008 and earlier. Thus, interest expenses are understated and we cannot comment upon extent of underestimation of interest expenses in the absence of reconciliation of loan amount and computation of interest expenses on accrual basis.

#### 4.9.3 Creditors & Payables

NEA has not ascertained the true status of sundry creditors and other payables amounting to Rs. 37,637.22million. The impact on the financial statements for any adjustments that may be required could not be quantified. Further, sundry creditors includes inter-unit transactions amounting to Rs. 1,034.05 million debit balance (previous year Rs. 214.66 million debit balance) resulting the understatement of sundry creditors and other payables by the same amount.

#### 4.10 Inter - Unit Account

Inter-unit account has net debit balance of Rs. 1,034.05 million debit balance (net of debit balance of Rs.7,100.92 million and credit balance of Rs. 6,066.87 million) at the year-end. Amounts in this account have been accumulated since many years and various departments appear to be using this account as residual account for parking items pending reconciliation. We consider this is an area, which should be focused by the management with seriousness. Pending clearance of this account with systematic reconciliation, it is difficult to rule out impact on various other head of statement of Financial Position and Income Statement.

Moreover, current state of inter-unit account reconciliation seriously undermined the internal control system and thereby enhances the probability of misappropriation.

#### 4.11 Income Tax Liability

NEA has no income tax liability under Section 3 of Income Tax Act as it has reported huge loss in its Income Statement for the audit period. However, NEA has not calculated fee under Section 117, which has resulted in understatement of loss in the income statement.

#### 4.12 Property Tax

NEA has not made accrual provision for property tax since the financial year 2066/67 and provision of Rs. 46.81 million made prior to financial year 2065/66 has not been deposited up to the audit period.

#### 4.13 Revenue

##### 4.13.1 Sales Revenue

Differences were noted in the amount of revenue reported as per accounting records and as per revenue records. Complete reconciliations of the accounting records and revenue records have not been carried out. The amount of which could not be quantified due to lack of details.

##### 4.13.2 Netting off of Cost against Revenue

Sale of electricity goods amounting to Rs. 43.73 million has been accounted on net basis i.e. sale price less cost, resulting the understatement of revenue and cost. We were not provided the detail of cost price and selling price of such electricity goods hence, we cannot quantify the impact on Income Statement.

##### 4.13.3 Royalty

NEA has used average tariff rate of Rs.5.41per Kwh for royalty payment of Rs. 888.67 million which has expired on 2065/2/21. The basis on which the current average rate has



been arrived was not available for verification to assess the conformity to the requirement of Electricity Act, 2049.

**4.14 Power Purchase Agreement**

Out of 197.07 million units received from Tanakpur India, 70 million units of electricity were received on behalf of Nepal Government was paid at the rate of Rs.4.75 per unit amounting to Rs. 332.5 million. The rates agreed had expired in financial year 2067/68 and no new rate has been agreed or fixed.

**4.15 Government Grant**

During the Financial Year, NEA has purchased energy of Rs.7,689.94 million from India (except through Tanakpur), and sold that energy for Rs. 5,957.59 by incurring loss of Rs.1,732.35 million. Nepal Government has provided subsidy of Rs.959.76 million to cover for that loss but the subsidy was made available as Share Capital. Accordingly, NEA has recognized this as Share Capital, which has overstated the loss for the year, thus not in line with the NAS 10 "Government Grant".

**4.16 Contingent Liabilities & Contingent Assets**

NEA has not provided the detail of pending legal cases, cases filed by it or against it. Hence, we are not able to assess compliance with the requirement of NAS-12 "Provisions, Contingent Liabilities and Contingent Assets".

**4.17 Events occurring after Balance Sheet Date**

As per Electricity – Post Disaster Need Assessment Report dated June 4<sup>th</sup>, 2015 conducted under the leadership of Ministry of Energy, the physical damage of NEA's Assets was assessed at US\$ 32.53 million (equivalent to NPR 3119.63 million at exchange rate of Rs. 95.90 as at reporting date)

**4.18 Others**

In the absence of complete details received from the units not visited by us, it is not possible for us to ensure that the information in respect of these units, included in the financial statements, are complete and accurate. Information in respect of such is incorporated in the accounts on the basis of management representation.

**4.19 Management Letter** A separate Management Letter consisting of additional audit observations and recommendation on weaknesses of internal control system has been issued to the management along with this report for improvement.

**5. Opinion**

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Nepal Electricity Authority (NEA) as at Ashad 32, 2071 (July, 16, 2014), and the results of operations and its cash flows for the year then ended in accordance with the attached Notes to Accounts.

(Sukadev Khatri)

Deputy Auditor general





**Nepal Electricity Authority**  
(Incorporated under Nepal Electricity Authority Act, 2041)

**Statement of Financial Position as at 16, 2014 (Ashad 32, 2071)**

<u>Assets</u>	<u>Schedule</u>	<u>Ashad 32, 2071</u>	(Figures in Rupees) <u>Ashad 31, 2070</u>
<b>Non-Current Assets</b>			
Property, Plant & Equipment	1	84,238,718,393.22	83,873,472,401.38
Capital Work in Progress	2	46,993,932,150.39	39,843,171,150.72
Investments	3	12,288,260,635.46	6,807,563,124.45
<b>Total Non-Current Assets</b>		<b>143,520,911,179.07</b>	<b>130,524,206,676.55</b>
<b>Current Assets</b>			
Inventories	4	2,859,438,335.31	3,043,015,113.48
Trade Receivables	5	9,015,613,527.00	7,930,028,863.19
Cash and Cash Equivalents	6	6,121,571,198.17	4,714,983,106.95
Prepaid, Advances, Loans and Deposits	7	3,644,704,208.70	3,300,573,740.47
<b>Total Current Assets</b>		<b>21,641,327,269.18</b>	<b>18,988,600,824.09</b>
<b>Total Assets</b>		<b>165,162,238,448.25</b>	<b>149,512,807,500.64</b>
<b>Equity and Liabilities</b>			
<b>Capital and Reserves</b>			
Share Capital	8	44,510,746,887.41	37,364,905,655.71
Reserves and Accumulated Profits	9	(18,330,056,891.09)	(11,516,755,094.85)
<b>Total Equity</b>		<b>26,180,689,996.32</b>	<b>25,848,150,560.86</b>
<b>Non-Current Liabilities</b>			
Borrowings	10	82,691,669,468.01	75,034,888,443.57
Deferred Tax Liabilities		693,204,887.00	693,204,887.00
<b>Total Non-Current Liabilities</b>		<b>83,384,874,355.01</b>	<b>75,728,093,330.57</b>
<b>Current Liabilities</b>			
Borrowings	10	700,000,000.00	1,200,000,000.00
undry Creditors and Other Payables	11	37,637,219,260.92	33,019,217,236.21
Provisions	12	17,259,434,836.00	13,717,346,373.00
<b>Total Current Liabilities</b>		<b>55,596,674,096.92</b>	<b>47,936,563,609.21</b>
<b>Total Liabilities</b>		<b>138,981,548,451.93</b>	<b>123,664,656,939.78</b>
<b>Total Equity &amp; Liabilities</b>		<b>165,162,238,448.25</b>	<b>149,512,807,500.64</b>

Schedule A-12 form an integral part of this statement

Approved by the Board

Sudeshna Pandey, FCA  
Partner, S.R. Pandey & Co.  
Chartered Accountants

Pankaj Nath Sharma, FCA  
Partner, Pankaj Sharma & Associates  
Chartered Accountants

Deputy Auditor General  
Office of the Auditor General

**Board of Directors**

Radha Kumari Gyawali  
Honorable Minister  
Ministry of Energy  
Chairman

Rajendra Kishore Khatrri  
Secretary  
Ministry of Energy  
Member

Laxman Prasad Agrawal  
Member

Rakesh Raj Kafle  
Managing Director  
Member Secretary

Suman Prasad Sharma  
Secretary  
Ministry of Finance  
Member

Santosh Narayan Shrestha  
Member

Manoj Kumar Mishra  
Member

Suraj Lamichhane  
Member

Lakshman Koirala  
Acting Deputy Managing Director  
Finance Directorate

Director

Accounts Department

Date: 2072-04-18  
Place: Kathmandu



**Nepal Electricity Authority**  
(Incorporated under Nepal Electricity Authority Act, 2041)

**Income Statement**

For the year ended July 18, 2014 (Ashad 32, 2071)


	<u>Schedule</u>	<u>This Year</u>	(Figures in Rupees) <u>Previous Year</u>
Sales	13	28,205,695,691.71	25,354,626,817.73
Cost of Sales :			
Generation, Transmission & Power Purchase etc.	14	(20,336,155,759.73)	(16,524,404,690.73)
Gross profit		<u>7,869,539,931.98</u>	<u>8,830,222,127.00</u>
Other Income	15	2,156,901,932.66	1,868,375,019.61
Distribution Expenses	16	(4,575,145,046.45)	(4,087,975,475.46)
Administrative Expenses	17	(1,239,189,683.73)	(1,287,103,495.42)
Interest		(4,234,505,161.33)	(4,039,655,282.94)
Depreciation		(3,296,619,769.67)	(3,228,685,377.01)
Gain/(Loss) on Foreign Exchange		52,767,116.87	652,142,307.91
Provision under Employees' Benefits Plan		(3,542,108,463.00)	(2,112,735,732.01)
Net Profit/(Loss) before Tax		<u>(6,808,359,142.67)</u>	<u>(3,405,415,908.32)</u>

Schedules 13 to 17 form an integral part of this Statement


As per our annexed report


  
Sudarshan Raj Pandey, FCA  
Partner, Pandey & Co.  
Chartered Accountants

  
Parashram Nath Sharma, FCA  
Partner, Parashram Sharma & Associates  
Chartered Accountants

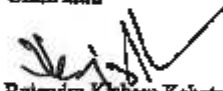
  
Office of the Auditor General  
Nepal  
2016  
Deputy Auditor General  
Office of the Auditor General


**Board of Directors**


  
Radha Kumari Gyawali  
Honorable Minister  
Ministry of Energy  
Chairman

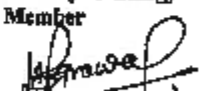
  
Suran Prasad Sharma  
Secretary  
Ministry of Finance  
Member

  
Lekhanath Koirala  
Acting Deputy Managing Director  
Finance Directorate

  
Rajendra Kishore Khattry  
Secretary  
Ministry of Energy  
Member

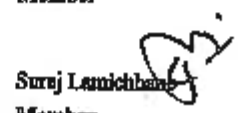
  
Santosh Narayan Shrestha  
Member

  
Lok Hari Limtel  
Director  
Accounts Department

  
Laxman Prasad Agrawal  
Member

  
Manoj Kumar Mishra  
Member

  
Mukesh Raj Kalle  
Managing Director  
Member Secretary

  
Suraj Lamichhane  
Member

Date: 2072-04-18  
Place: Kathmandu



**Nepal Electricity Authority**  
(Incorporated under Nepal Electricity Authority Act, 2041)



**Statement of Cash Flows**  
For the year ended July 16, 2014 (Ashad 32, 2071)

(Figures in Rupees)

	<u>This Year</u>	<u>Previous Year</u>
<b>A. Cash Flows from Operating Activities:</b>		
<b>1. Net Profit/(Loss) Before Taxes</b>	<u>(6,808,359,142.67)</u>	<u>(3,405,413,908.32)</u>
<b><u>Add: Adjustment for:</u></b>		
Interest on Loans	4,234,505,161.33	4,039,655,282.94
Depreciation on Property, Plant & Equipment	3,296,619,769.67	3,228,685,377.01
Prior Year's Income/(Expense)	485,992,488.49	34,216,344.83
Staff Loan and Property, Plant & Equipment Written off	3,386,789.23	2,659,875.31
Bad Debt Written Off	65,000.00	316,913.00
Loss on Stock	100,034.91	2,251,749.37
Prior Year's Administrative Expenses	389,490.73	137,818.53
Loss/(Gain) on Foreign Exchange	(32,767,116.87)	(652,142,307.91)
Provision for Gratuity	8,509,012.00	(80,274,581.86)
Provision for Pension	3,424,695,748.00	1,892,057,884.62
Provision for Accumulated Leave & Medical Facilities	108,903,703.00	344,093,524.79
Interest on Deposits	(473,945,575.40)	(207,185,344.27)
Dividend Income	(73,215,882.00)	(122,632,725.00)
<b>2. Cash Flows from Operation before Working Capital Changes</b>	<b>4,154,879,480.42</b>	<b>5,076,423,903.04</b>
<b><u>Adjustment for Working Capital Changes</u></b>		
Decrease/(Increase) in Inventories	183,476,743.26	(11,440,975.81)
Decrease/(Increase) in Accounts Receivable	(1,085,649,663.81)	(1,237,175,433.84)
Decrease/(Increase) in Loan & Advances	(347,517,257.46)	919,416,204.39
Increase/(Decrease) in Current liabilities	379,455,112.27	(2,323,284,353.07)
<b>Cash Generated from Operation</b>	<b>3,284,644,414.68</b>	<b>2,423,939,344.71</b>
Payment of Interest on Loans	(1,177,681,820.92)	(134,241,728.51)
<b>Net Cash Flows from Operating Activities</b>	<b>2,106,962,593.76</b>	<b>2,289,697,616.20</b>



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**Nepal Electricity Authority**  
(Incorporated under Nepal Electricity Authority Act, 2041)


**Statement of Cash Flows**

For the year ended July 16, 2014 (Ashad 32, 2071)


(Figures in Rupees)

	<u>This Year</u>	<u>Previous Year</u>
<b><u>B. Cash Flows from Investing Activities</u></b>		
Interest on Deposits	473,945,575.40	207,185,344.27
Dividend Income	73,215,882.00	122,632,725.00
Net Additions to Property, Plant & Equipment	(3,658,579,217.96)	(1,641,581,763.84)
Additions Capital Work in Progress	(7,150,760,999.67)	(9,937,723,101.08)
Addition on Investment	(5,480,697,511.01)	(1,758,394,454.56)
Net Cash Flows from Investing Activities	(15,742,876,271.24)	(13,007,881,250.21)
<b><u>C. Cash Flows from Financing Activities</u></b>		
Increase in Share Capital	7,145,841,231.70	5,942,467,496.58
Increase (Decrease) in Consumer Contribution	186,592,104.58	15,384,764.60
Long- Term Borrowing	7,709,548,141.31	6,777,833,319.71
Net Cash Flows from Financing Activities	15,042,501,768.70	12,735,685,580.89
<b>Net Change in Cash (A+B+C)</b>	<b>1,406,588,091.22</b>	<b>2,017,501,946.88</b>
Cash and Cash Equivalent at the Beginning of the Year	4,714,983,106.95	2,697,481,160.06
Cash and Cash Equivalent at the End of the Year	<b>6,121,571,198.17</b>	<b>4,714,983,106.95</b>


As per audited report

  
Sudanshu Pandey, FCA  
Partner, S.R. Pandey & Co.  
Chartered Accountants

  
Parakram Nath Sharma, FCA  
Partner, Parakram Sharma & Associates  
Chartered Accountants

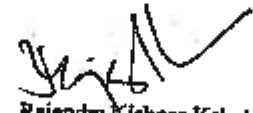
  
Office of the Auditor General  
Nepal  
2016  
Deputy Auditor General  
Office of the Auditor General


**Board of Directors**

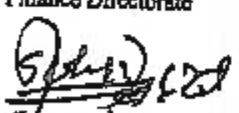
  
Radha Kumari Gyawali  
Honorable Minister  
Ministry of Energy  
Chairman

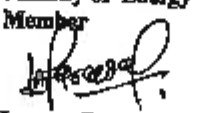
Suman Prasad Sharma  
Secretary  
Ministry of Finance  
Member

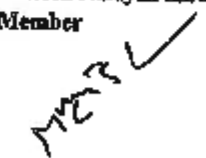
  
Lekhanath Koirala  
Acting Deputy Managing Director  
Finance Directorate

  
Rajendra Kishore Kshatri  
Secretary  
Ministry of Energy  
Member

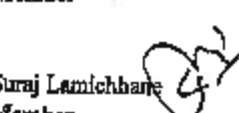
  
Santosh Narayan Shrestha  
Member

  
Lok Hari Limtel  
Director  
Accounts Department

  
Laxman Prasad Agrawal  
Member

  
Manoj Kumar Mishra  
Member

  
Mukesh Raj Kafle  
Managing Director

  
Suraj Lamichhane  
Member



**Nepal Electricity Authority**  
(Incorporated under Nepal Electricity Authority Act, 2041)

**Statement of Changes in Equity 2070/071**

Particulars	Share Capital	Share Allotment Suspense	Capital Reserve	General Reserve	Insurance Fund	Accumulated Profit (Loss)	Shareholders' Equity
Balance as at 2069	31,404,210,853.84	18,227,305.29	1,266,518,538.56	79,512,877.42	360,000,000.00	(9,832,755,367.11)	23,295,714,208.00
Changes in Equity for FY 2069/70							
Net Gain or Loss not Recognized in the Income Statement			1,266,518,538.56	79,512,877.42			
Net Profit for the Period							
Addition towards Share Capital							
Balance as at 31 Ashad, 2070	31,404,210,853.84	18,227,305.29	1,266,518,538.56	79,512,877.42	360,000,000.00	(9,832,755,367.11)	23,295,714,208.00
Changes in Equity for FY 2070/71							
Net Gain or Loss not Recognized in the Income Statement							
Net Profit for the Period							
Addition towards Share Capital							
Balance as at 22 Ashad, 2071	31,404,210,853.84	18,227,305.29	1,266,518,538.56	79,512,877.42	360,000,000.00	(9,832,755,367.11)	23,295,714,208.00

**Office of the Auditor General**  
Nepal  
Deputy Auditor General 2016  
Office of the Auditor General

**Board of Directors**  
Rajendra Kishore Khatiwala  
Secretary  
Ministry of Energy  
Member

**Chartered Accountants**  
Parulam Nath Sharma, FCA  
Partner, Parulam Sharma & Associates

**Finance Directorate**  
Laxman Prasad Agrawal  
Acting Deputy Managing Director

**Accounts Department**  
Lok Hari Tulintel  
Acting Director

**Managing Director**  
Member Secretary

**Secretary**  
Ministry of Finance  
Member

**Secretary**  
Ministry of Energy  
Member

**Chairman**  
Ministry of Energy

**Finance Directorate**  
Laxman Prasad Agrawal  
Acting Deputy Managing Director

**Member Secretary**  
Member

**Member**  
Ministry of Finance

**Member**  
Ministry of Energy

**Chairman**  
Ministry of Energy

**Finance Directorate**  
Laxman Prasad Agrawal  
Acting Deputy Managing Director



**Nepal Electricity Authority**  
(Incorporated under Nepal Electricity Authority Act, 2041)  
Schedules for financial statements for financial statements

**Schedule- 1 Property Plant & Equipment**

A/c Code	Asset Head	Cost				Depreciation				WDP up to 30/06/2071	WDP up to 30/06/2071
		OB	Addition	Transfer/ Adj. estimate	Total up to 30/06/2071	OB	On Opening	On Addition	Dep. CR/DP	Transfer/ Adjustment	Total up to 30/06/2071
		1	2	3	1+2+3+4	5	6	7	8	9	10+11
3.101	Land	1,695,538,006.46	297,117,431.19	(2,841,002.13)	1,989,792,335.52	-	-	-	-	-	-
3.20	Building	7,003,515,718.61	116,568,471.23	(1,340,313.48)	7,778,728,836.36	2,001,823,981.78	219,505,091.54	1,225,023.87	4,421,500.98	(213,157,457.31)	2,016,113,479.86
3.301	Hydraulic Works	44,532,688,226.60	1,854,470.99	-	44,534,142,697.59	9,047,717,181.51	1,067,514,593.31	18,544.31	-	-	10,705,256,611.13
3.302	Hydro Plant & Machinery	17,529,230,795.12	11,821,940.25	-	17,541,052,735.37	5,711,646,911.58	474,751,907.58	176,846.69	2,048,878.02	210,681,542.53	6,403,706,106.40
3.303	Internal Combustion P. & M.	1,979,972,218.22	1,417,963.91	79,182.79	1,981,572,364.92	862,382,651.92	45,352,640.53	27,087.31	-	(18,501.27)	908,179,790.03
3.304	T/L 33 KV Above	6,851,444,576.96	90,304,627.70	10,436,296.06	6,952,315,460.72	2,752,641,034.78	201,391,701.94	5,398,378.46	1,597,134.19	(1,485,594.19)	2,987,545,815.18
3.305	T/L 33 KV below	2,911,434,362.44	159,802,988.93	46,872,467.62	3,118,099,820.03	842,807,602.76	86,392,066.35	3,140,406.50	405,303.54	335,217.49	933,089,618.95
3.306	Transmission Sub-Station	12,345,443,978.87	444,104,340.14	966,465,672.31	13,756,013,991.32	4,594,498,528.47	184,757,080.38	18,341,874.77	9,362,300.99	4,001,464.84	5,019,951,259.34
3.307	Distribution Lines	15,981,698,181.22	1,603,298,647.15	(488,105,682.09)	17,196,792,146.99	4,185,035,216.61	431,746,137.30	13,089,125.33	34,708,478.05	48,032.66	4,664,619,889.94
3.308	Distribution Sub-Station	3,721,417,424.71	337,253,324.99	(245,670,243.05)	3,809,000,716.65	1,334,809,592.48	145,432,397.87	5,543,834.62	96,667.79	216,254.00	1,486,038,688.76
3.309	Solar Power Plant	226,371,317.27	66,036,693.22	-	292,408,010.49	47,779,980.37	6,646,780.04	130,697.37	-	-	54,563,457.88
3.310	Meter & Metering	660,216,881.67	667,907,805.29	(597,903,608.44)	670,183,078.52	489,807,546.38	21,372,821.00	410,289.06	7,832,974.48	(983,330.14)	518,720,301.79
3.311	Consumer Service	191,378,712.66	1,281,893.75	719,394.78	183,390,401.17	139,663,701.73	4,575,623.51	103,300.18	749.13	(36,401.72)	144,234,373.23
3.322	Public Lighting	157,380,049.26	1,505,117.52	1,316,164.89	160,201,331.67	44,461,389.06	4,483,238.50	22,576.76	68,353.04	110,590.07	49,149,130.34
3.313	Tools & Instrument	458,578,756.00	97,010,317.82	(899,376.77)	555,089,696.23	379,827,618.17	29,379,618.94	3,371,721.02	1,892,458.45	(772,362.79)	419,688,847.84
3.314	Workshop Equipments	140,114,577.69	2,184,782.30	-	142,299,360.00	132,344,345.13	1,740,388.00	1,673,971.01	-	45,073.70	134,018,316.87
3.315	Vehicles & Heavy Equipment	1,497,109,363.02	108,165,510.22	12,016,726.67	1,617,291,599.91	1,235,250,679.05	55,086,602.74	4,031,283.61	45,420,051.57	(2,238,014.48)	1,327,338,602.89
3.401	Furniture & Fixtures	190,007,514.17	10,250,192.56	(253,370.77)	206,041,335.96	172,804,121.46	5,308,906.62	622,829.83	3,187,127.72	(177,390.72)	181,641,593.97
3.501	Office Equipment	923,876,095.70	59,463,749.13	(1,326,820.10)	981,013,024.73	691,711,717.62	51,394,308.99	4,088,031.27	9,155,378.48	(3,233,309.83)	753,056,126.48
3.601	Miscellaneous Property	96,027,109.23	8,440,180.63	17,619.45	104,484,329.31	87,038,215.74	7,041,154.92	1,832,648.87	1,419,081.99	(634,210.19)	95,384,993.72
	<b>Total</b>	<b>119,766,999,688.53</b>	<b>4,042,459,718.01</b>	<b>(348,304,602.77)</b>	<b>123,468,119,785.07</b>	<b>35,366,407,183.73</b>	<b>3,234,642,871.53</b>	<b>61,976,598.13</b>	<b>121,501,446.82</b>	<b>(9,318,680.16)</b>	<b>38,758,340,182.86</b>
	Provision for Losses	(479,021,104.69)	-	-	(479,021,104.69)	-	-	-	-	-	-
	<b>Grand Total</b>	<b>119,287,978,583.83</b>	<b>4,042,459,718.01</b>	<b>(348,304,602.77)</b>	<b>123,339,099,689.03</b>	<b>35,366,407,183.73</b>	<b>3,234,642,871.53</b>	<b>61,976,598.13</b>	<b>121,501,446.82</b>	<b>(9,318,680.16)</b>	<b>38,758,340,182.86</b>
	<b>Previous Year Total</b>	<b>117,476,468,064.62</b>	<b>1,713,721,236.73</b>	<b>41,779,641.71</b>	<b>119,209,839,943.06</b>	<b>32,815,764,936.35</b>	<b>3,186,909,588.66</b>	<b>43,775,815.40</b>	<b>126,689,903.48</b>	<b>(14,454,873.62)</b>	<b>31,386,497,163.76</b>

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Nepal Electricity Authority  
(Incorporated under Nepal Electricity Authority Act, 2041)



Schedules forming part of the financial statements  
For the year ended July 16, 2014 (Ashad 32, 2071)

Ashad 32, 2071

(Figures in Rupees)  
Ashad 31, 2070

**Schedule 2: Capital Work in Progress**

Opening Balance	40,131,082,800.93		30,193,359,699.85	
Additions during the Year	9,049,634,093.48		10,349,748,414.91	
Advance to Suppliers	2,143,556,625.11		1,299,695,924.90	
Less: Capitalized during the Year	(4,042,429,718.92)	47,281,843,800.60	(1,711,721,238.73)	40,131,082,800.93
Less: Provision for Obsolescence		(287,911,650.21)		(287,911,650.21)
Total		<u>46,993,932,150.39</u>		<u>39,843,171,150.72</u>



*G.P.*

*Prabin*

*Dr. B. B.*

*G.P.*

*Prabin*

*Prabin*





**Nepal Electricity Authority**  
(Incorporated under Nepal Electricity Authority Act, 2041)

**Schedules forming part of the financial statements**  
**For the year ended July 16, 2014 (Ashad 32, 2071)**

**Ashad 32, 2071**

(Figures in Rupees)  
**Ashad 31, 2070**

**Schedule 3: Investments**

**Shares in Unlisted Companies**

(i) Nepal Engineering Consultancy Services Pvt. Ltd.	2,277,000.00	2,277,000.00
(ii) Khumbu Bijulise Co. Pvt. Ltd.	20,649,000.00	20,649,000.00
(iii) Salleri Chyalsa Hydro Electric Co. Ltd.	11,627,000.00	11,627,000.00
(iv) Upper Tamakoshi Hydro Power Ltd (NEA's Subsidiary)	4,341,900,000.00	4,341,900,000.00
(v) Nepal Hydro Lab Pvt. Ltd.	1,000,000.00	1,000,000.00
(vi) Power Transmission Company Nepal Ltd.	183,135,624.04	5,000,000.00
(vii) Sanjen Hydro Power Company Ltd.	291,337,300.00	141,337,300.00
(viii) GMR Upper Karnali Hydropower Limited		
(ix) Rashuwagadhi Hydro Power Company Limited	180,059,063.57	10,059,063.57
(x) Trishuli Jal Bidhyut Co. Limited	206,993,542.51	10,000,000.00
(xi) Middle Bhotekoshi Hydropower Co. Limited	240,000,000.00	30,000,000.00
(xii) Tanahun Hydropower Limited (NEA's Subsidiary)	940,896,539.25	813,409,470.06
(xiii) Cross Boarder Power Transmission Co. Limited	30,828,425.82	30,229,231.00

**Share in Listed Companies**

(i) Chiling Hydropower Company Ltd (NEA's Subsidiary)	489,600,000.00	489,600,000.00
(ii) Butwal Power Company Ltd.	16,010,500.00	8,861,900.00

**Other Investment**

(i) Investment in Upper Tamakoshi Hydropower Co. Ltd. (Loan)	4,257,979,470.08	
(ii) Deposits in Citizen Investment Trust for Gratuity and Pension	1,066,244,170.19	883,890,159.82
(iii) Retirement Fund	10,000,000.00	10,000,000.00
<b>Sub-Total</b>	<b>12,290,537,635.46</b>	<b>6,809,840,124.45</b>
<b>Less: Provision for Diminution in the Value of Shares</b>	<b>(2,277,000.00)</b>	<b>(2,277,000.00)</b>
<b>Total</b>	<b>12,288,260,635.46</b>	<b>6,807,563,124.45</b>

**Schedule 4: Inventories**

Stores, Spares and Consumables	3,190,814,229.86	3,374,391,008.03
<b>Less: Provision for Loss and Obsolescence</b>	<b>(331,375,894.55)</b>	<b>(331,375,894.55)</b>
<b>Total</b>	<b>2,859,438,335.31</b>	<b>3,043,015,113.48</b>

**Schedule 5: Trade Receivables**

Sundry Debtors - Unsecured	9,122,211,588.86	7,998,130,493.63
Rechargeable Works	460,401,938.14	498,898,369.56
	9,582,613,527.00	8,497,028,863.19
<b>Less: Provision for Doubtful Debts</b>	<b>(567,000,000.00)</b>	<b>(567,000,000.00)</b>
<b>Total</b>	<b>9,015,613,527.00</b>	<b>7,930,028,863.19</b>



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**Nepal Electricity Authority**  
(Incorporated under Nepal Electricity Authority Act, 2041)

Schedules forming part of the financial statements  
For the year ended July 16, 2014 (Ashad 32, 2071)

(Figures in Rupees)

	<u>Ashad 32, 2071</u>	<u>Ashad 31, 2070</u>
<b>Schedule 6: Cash and Cash Equivalents</b>		
Cash/cheques in Hand	577,001.24	1,106,787.92
Cash-in-Transit	958,034,042.93	1,245,324,245.05
Cash at Bank		
in Current Accounts	2,319,312,675.33	2,062,684,843.73
in Call Deposit Account	2,879,037,932.67	5,198,350,608.00
		1,441,257,684.25
		3,503,942,527.98
Sub - Total	<u>6,156,961,652.17</u>	<u>4,750,373,560.95</u>
Less: Provision for Loss in Lieu of Shortage	<u>(35,390,454.00)</u>	<u>(35,390,454.00)</u>
Total	<u>6,121,571,198.17</u>	<u>4,714,983,106.95</u>

**Schedule 7: Prepaid, Advances, Loans and Deposits**

<b>Loans and Advances</b>			
Staff Loans	657,160,935.67	604,527,210.57	
Advance to Staff	21,150,818.55	678,311,754.22	22,064,512.33
			626,591,722.90
Trade/ Security Deposits		255,924,257.25	226,024,721.62
Advance to Suppliers and Others		1,155,170,366.19	908,298,933.53
Advance Income Tax		1,287,272,824.00	1,264,672,418.25
Recoverable from Upper Tamakoshi Hydropower Ltd.		21,419,129.64	21,419,129.64
Claims Recoverable			
From Nepal Govt.	127,046,698.08	130,522,890.70	
From Others	36,725,898.59	163,772,596.67	40,210,643.10
			170,733,533.80
Index Loan		171,485,850.03	171,485,850.03
Sub -Total	3,733,356,778.00		3,389,226,309.77
Less: Provision for Doubtful Advances	<u>(88,652,569.30)</u>		<u>(88,652,569.30)</u>
Total	<u>3,644,704,208.70</u>		<u>3,300,573,740.47</u>



*[Handwritten signatures and initials]*



**Nepal Electricity Authority**  
(Incorporated under Nepal Electricity Authority Act, 2041)

**Schedules forming part of the financial statements**  
For the year ended July 16, 2014 (Ashad 32, 2071)

(Figures in Rupees)  
Ashad 31, 2070

**Schedule 8: Share Capital**

Ashad 32, 2071

<b>Authorized</b>			
(500,000,000 Ordinary Shares of Rs. 100 each)	<u>50,000,000,000.00</u>		<u>50,000,000,000.00</u>
<b>Issued and paid up</b>			
Opening Paid-up Capital	37,364,905,655.71		31,404,210,853.84
Addition during the Year	-		5,960,694,801.87
<b>Total</b>	<b>37,364,905,655.71</b>		<b>37,364,905,655.71</b>
<b>Sub -Total</b>		<b>37,364,905,655.71</b>	<b>37,364,905,655.71</b>
<b>Share Allotment Suspense</b>			
Balance as at 1st Shrawan, 2070			18,227,305.29
Addition during the Year FY 2070/071	7,145,841,231.70		5,942,467,496.58
Less: Transfer to Share Capital	-		(5,960,694,801.87)
<b>Sub -Total</b>		<b>7,145,841,231.70</b>	
<b>Total</b>		<u><b>44,510,746,887.41</b></u>	<u><b>37,364,905,655.71</b></u>

**Schedule 9: Reserve and Accumulated Profits**

**Reserves**

**Capital reserve**

Consumer Contribution	1,309,338,056.49		1,278,916,288.32
Capital Gain	159,157,351.25	1,468,495,407.74	2,987,014.84
General Reserve		80,033,168.53	79,512,877.42
Insurance Fund		360,000,000.00	360,000,000.00
<b>Sub-Total</b>		<u><b>1,908,528,576.27</b></u>	<u><b>1,721,416,180.58</b></u>

**Accumulated Profits/(Losses)**

Balance as at Shrawan 1, 2070	(13,238,171,275.43)		(9,866,971,711.94)
Adjustment for Change in Accounting Policy and Errors	(192,055,049.26)		34,216,344.83
Profit/(Loss) as Per Income Statement	(6,808,359,142.67)		(3,405,415,908.32)
<b>Total</b>	<b>(20,238,585,467.36)</b>		<b>(13,238,171,275.43)</b>
<b>Sub-Total</b>		<u><b>(20,238,585,467.36)</b></u>	<u><b>(13,238,171,275.43)</b></u>
<b>Total</b>		<u><b>(18,330,056,891.09)</b></u>	<u><b>(11,516,755,094.85)</b></u>



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**Nepal Electricity Authority**  
(Incorporated under Nepal Electricity Authority Act, 2041)



Schedules forming part of the financial statements  
For the year ended July 16, 2014 (Ashad 32, 2071)

(Figures in Rupees)  
Ashad 32, 2071  
Ashad 31, 2070

**Schedule 10 : Borrowings**

**Non- Current**

**Under the Subsidiary Loan Agreement with Government of Nepal**

Asian Development Bank	17,578,744,327.34	15,890,626,502.00
French Loan	418,178,141.22	418,178,141.23
KfW German Loan	14,624,814,775.61	14,624,814,775.61
Nepal Government Loan - Local Source	14,197,959,915.70	10,265,247,813.71
<b>World Bank</b>		
Multilateral	3,043,967,196.75	3,043,967,196.75
IDA	11,221,523,687.89	9,707,018,725.37
JBIC - Japan Loan	12,118,938,547.67	12,171,479,888.61
Nordic Development Fund Loan	1,051,144,696.86	1,051,144,696.86
OPEC Loan	460,370,725.14	460,370,725.14
<b>Exim Bank</b>		
Korean Government	3,589,528,034.36	3,565,261,222.75
China Government	3,578,608,871.96	3,183,852,448.92
Indian Government	807,890,547.51	652,926,306.62
<b>Total</b>	<u>82,691,669,468.01</u>	<u>75,034,888,443.57</u>

**Current**

**Against Corporate Guarantee**

**Banks and Financial Institutions**

**Total**

700,000,000.00

1,200,000,000.00

700,000,000.00

1,200,000,000.00



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**Nepal Electricity Authority**  
(Incorporated under Nepal Electricity Authority Act, 2041)

Schedules forming part of the financial statements  
For the year ended July 16, 2014 (Ashad 32, 2071)

(Figures in Rupees)  
**Ashad 31, 2070**

**Schedule 11: Sundry Creditors and Other Payables**

	<u>Ashad 32, 2071</u>	<u>Ashad 31, 2070</u>
Creditors for Power Purchase	3,733,450,570.00	3,377,879,538.51
Deposit from Customers	721,920,181.54	639,691,212.39
Other Deposits	2,293,983,285.74	2,088,312,699.83
Creditors for Goods	505,752,237.20	422,319,396.05
Other Creditors	684,731,110.46	572,758,785.01
Interest During Construction Period	1,924,323,976.41	1,115,795,525.32
Liabilities to Employees	80,755,081.48	85,391,752.16
Audit Fee Payable	2,418,200.00	1,882,000.00
Property Tax Payable	46,811,311.46	46,811,311.46
Royalty Payable	45,152,360.00	36,485,100.00
Interest Payable to Government of Nepal	28,463,169,282.84	24,724,622,370.40
Inter Unit Transactions	(1,034,052,177.34)	(214,658,213.73)
Other Payables	168,803,841.13	121,925,758.81
<b>Total</b>	<u><u>37,637,219,260.92</u></u>	<u><u>33,019,217,236.21</u></u>

**Schedule 12: Provisions**

Gratuity	79,055,085.00	70,546,073.00
Pension	14,806,468,307.00	11,381,772,559.00
Medical	1,117,830,794.00	1,319,704,895.00
Accumulative Leave	1,256,100,650.00	945,322,846.00
<b>Total</b>	<u><u>17,259,454,836.00</u></u>	<u><u>13,717,346,373.00</u></u>












**Nepal Electricity Authority**  
(Incorporated under Nepal Electricity Authority Act, 2041)



Schedules forming part of the financial statements  
For the year ended July 16, 2014 (Ashad 32, 2071)

Schedule 13: Sales		<u>This Year</u>	(Figures in Rupees) <u>Previous Year</u>
<u>Revenue From Sale of Electricity</u>			
Domestic	12,622,114,331.57	11,247,769,334.25	
Commercial	3,359,685,963.41	2,994,001,049.98	
Non-commercial	1,486,625,040.39	1,355,164,199.92	
Industrial	9,844,176,137.61	8,885,214,576.87	
Temples	26,339,762.86	23,664,227.88	
Street Lights	601,837,217.41	582,693,355.50	
Water Supply & Irrigation	418,202,319.05	389,343,040.08	
Transport	39,316,225.50	39,534,432.21	
Temporary Supply	23,073,985.95	24,476,117.29	
Exports to India	30,903,868.98	32,218,369.29	
Community Sale	334,935,574.90	301,380,743.13	
Electricity Misuse			
Total	<u>28,787,210,427.63</u>	<u>25,875,459,446.40</u>	
Less: Rebate	<u>581,514,735.92</u>	<u>520,832,628.67</u>	
Total	<u>28,205,695,691.71</u>	<u>25,354,626,817.73</u>	



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**Nepal Electricity Authority**  
(Incorporated under Nepal Electricity Authority Act, 2041)

Schedules forming part of the financial statements  
For the year ended July 16, 2014 (Ashad 32, 2071)

(Figures in Rupees)

	<u>This Year</u>	<u>Previous Year</u>
<b>Schedule 14: Cost of Generation, Transmission and Power Purchase etc.</b>		
<b>A Generation</b>		
Staff Cost	554,745,350.67	481,161,208.04
Staff Welfare	19,792,351.58	16,941,106.07
Terminal Benefits	71,566,093.29	58,004,105.43
Fuel - Generation	279,622,966.11	437,276,431.65
Mobil-Generation	7,456,048.02	20,263,363.59
Spare Parts- Operations	93,812,070.50	82,384,044.79
Loose Tools	393,518.89	218,205.71
Water & Electricity	12,391,470.66	4,519,006.17
Consultancy Expenses	1,626,070.00	-
Other Services	24,835,008.91	23,188,937.87
Repairs & Maintenance	747,882,664.12	414,379,875.50
Vehicle Expenses	46,753,758.40	50,895,483.21
Administrative Expenses	25,632,408.02	34,653,142.89
<b>Sub - Total</b>	<u>1,886,509,779.17</u>	<u>1,623,884,910.92</u>
<b>B Power Purchase</b>		
Internal (Nepal)	8,976,578,035.53	7,891,132,454.18
External (India)	8,064,950,484.91	5,681,331,784.63
<b>Sub- Total</b>	<u>17,041,528,520.44</u>	<u>13,572,464,238.81</u>
<b>C Royalty to Government of Nepal</b>	<u>888,667,260.00</u>	<u>890,491,250.00</u>
<b>D Transmission</b>		
Staff Cost	298,200,301.83	259,878,054.83
Staff Welfare	12,204,150.00	10,157,020.63
Terminal Benefits	24,744,723.78	12,485,644.79
Stores & Services	18,491,236.56	18,298,876.38
Repairs & Maintenance	136,037,107.39	104,013,739.84
Vehicle Expenses	14,239,328.94	17,301,200.92
Administrative Expenses	15,533,351.62	17,651,953.83
<b>Sub - Total</b>	<u>519,450,200.12</u>	<u>437,564,291.00</u>
<b>Total (A+B+C+D)</b>	<u>20,336,155,759.73</u>	<u>16,524,404,690.73</u>



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**Nepal Electricity Authority**  
(Incorporated under Nepal Electricity Authority Act, 2041)

**Schedules forming part of financial statements**  
For the year ended July 16, 2014 (Ashad 32, 2071)

(Figures in Rupees)  
**Previous Year**

**Schedule 15: Other Income**

	<b>This Year</b>	
Sale of Electricity Goods	43,733,716.05	42,319,858.42
Surcharge for Delayed Payment	923,229,143.66	858,909,884.88
Penalty on Power Purchase	99,485,654.35	89,622,790.61
Income from Lease Rent	2,383,726.14	3,459,349.08
Interest Income	473,945,575.40	207,185,344.27
Dividend Income	73,215,882.00	122,632,725.00
Income from Other Services	94,789,593.23	126,972,494.72
Miscellaneous Income	446,118,641.83	417,272,572.63
<b>Total</b>	<b>2,156,901,932.66</b>	<b>1,868,375,019.61</b>

**Schedule 16 : Distribution Expenses**

Staff Cost	2,356,878,552.81	2,054,315,695.71
Staff Welfare	109,286,718.25	88,905,188.57
Terminal Benefits	400,904,437.29	321,045,732.54
Stores & Services	193,671,153.66	174,745,020.05
Repairs & Maintenance	986,444,744.20	939,539,941.65
Vehicle Expenses	230,120,450.41	222,544,003.77
Administrative Expenses	297,838,989.83	286,879,893.17
<b>Total</b>	<b>4,575,145,046.43</b>	<b>4,087,975,475.46</b>

**Schedule 17**

**General Administrative Expenses**

**A. Engineering**

Staff Cost	94,336,032.51	82,376,324.42
Staff Welfare	5,009,927.49	4,947,258.93
Terminal Benefits	15,839,576.91	7,116,267.04
Stores & Services	3,774,524.67	5,210,211.44
Repairs & Maintenance	25,580,490.10	33,579,600.75
Vehicle Expenses	9,177,448.84	9,762,697.87
Administrative Expenses	9,145,717.72	8,226,730.24
<b>Sub- Total</b>	<b>162,863,718.24</b>	<b>151,219,090.69</b>

**B. Training Center**

Staff Cost	14,808,905.32	12,929,696.46
Staff Welfare	1,085,317.00	646,489.30
Terminal Benefits	2,884,981.84	530,394.02
Stores & Services	1,406,444.25	1,432,164.03
Repairs & Maintenance	2,566,841.66	2,912,128.98
Vehicle Expenses	1,523,127.80	1,616,261.25
Administrative Expenses	3,763,920.74	5,999,456.12
<b>Sub- Total</b>	<b>28,039,538.61</b>	<b>26,086,590.16</b>



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**Nepal Electricity Authority**  
(Incorporated under Nepal Electricity Authority Act, 2041)

Schedules forming part of the financial statements  
For the year ended July 16, 2014 (Ashad 32, 2071)

(Figures in Rupees)  
Previous Year

	<u>This Year</u>	<u>Previous Year</u>
<b>C. General Administrative Expenses</b>		
Salaries, Wages, Insurance and Other Employee Costs	1,106,399,139.11	1,114,165,298.56
Contribution to Provident Fund, Gratuity Fund/Leave	20,635,224.78	16,354,063.00
Plant Repair & Maintenance	24,436,048.07	6,299,484.48
Rent	116,332.18	177,366.00
Travelling Expenses	10,567,205.74	16,528,255.97
Vehicle Repair and Maintenance	25,260,194.02	30,748,452.19
Entertainment	3,778,209.06	4,638,441.96
Statutory Audit Fees	1,994,700.00	1,582,000.00
Tax Audit Fees	639,000.00	300,000.00
Audit Expenses	2,993,558.96	2,370,381.42
Legal Fee and Expenses	1,546,310.50	5,716,239.75
Board Meeting Allowance	558,640.63	1,001,500.00
Rates and Taxes (Postage, Telegram, Telephone)	2,473,725.57	3,759,626.47
Bank Charges	6,463,221.69	8,024,219.84
Examination Expenses	6,623,377.82	16,561,570.78
License Fees	1,772,885.65	2,061,986.00
Consultancy Expenses	2,779,915.50	2,807,160.55
Printing & Stationeries	4,667,993.44	6,807,468.76
Advertisement	2,992,628.51	4,178,040.34
Training	12,735,820.78	9,575,988.10
Charity and Donation	10,000.00	70,400.00
Books & Periodicals	825,055.50	1,500,194.65
Organizational Development	2,475,282.93	5,954,789.86
Stores & Supplies	12,462,225.72	11,557,473.02
Bad Debts Written Off	65,000.00	316,913.00
Staff Loan & Property, Plant & Equipment Written Off	3,386,789.23	2,659,875.31
Obsolete/Loss Stock Written Off	100,034.91	2,251,749.37
Provision for Bad Debts	3,589.65	
Miscellaneous Expenses	36,691,154.68	11,377,875.19
<b>Sub- Total</b>	<b>1,295,453,264.63</b>	<b>1,289,346,814.57</b>
<b>Total (A+B+C)</b>	<b>1,486,356,521.48</b>	<b>1,466,652,495.42</b>
Proportionate Overhead Allocated to the Capital Work in Progress	(247,166,837.75)	(179,549,000.00)
<b>Grand Total</b>	<b>1,239,189,683.73</b>	<b>1,287,103,495.42</b>



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# NEPAL ELECTRICITY AUTHORITY

Financial Year 2070/071 (2013/2014)



## Significant Accounting Policies and Explanatory Notes For the year ended July 16, 2014 (Ashad 32, 2071)

### Constitution and Ownership

Nepal Electricity Authority (NEA) was incorporated on Bhadra 1, 2042 (16 August, 1985) under the Nepal Electricity Authority Act, 1984, through the merger of the Department of Electricity of Ministry of Water Resources, Nepal Electricity Corporation and related Development Boards. The merger was necessitated to remedy the inherent weaknesses associated with these fragmented electricity organizations with overlapping and duplication of works, and became necessary to achieve efficiency and reliable service.

The principal objectives of NEA include generation, transmission and distribution of adequate, reliable and affordable electric power by planning, constructing, operating such facilities in Nepal's power system both interconnected and isolated.

### 1 Significant Accounting Policies

#### 1.1 Basis of preparation of Financial Statements

- a. The financial statements have been prepared in accordance with Nepal Accounting Standards (NAS) and Generally Accepted Accounting Principles and practices following historical cost conventions. These standards and practices are substantially in line with the principles set out in IFRS.

The preparation of financial statements requires NEA's management 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 and management is aware that future results could differ from these estimates. Any revision to accounting estimates is recognised prospectively in the current and future periods. Examples of such estimates include provision for employee benefits, net realisable value of inventory, diminution in value of long-term investments and non-recoverability of receivable balances etc.

- b. The figures for the previous year are rearranged and reclassified wherever necessary for the purpose of comparison.
- c. Appropriate disclosures are made for the effect of any change in accounting policy, accounting estimate and adjustment of error.
- d. The financial statements are prepared, generally, on accrual basis. However, some income and expenses are accounted on a cash basis, for practical reasons. Management believes that the impact of recognising those revenues on cash basis will not be materially different from the current practice.
- e. Management has applied estimation while presenting financial statements. Such specific estimates are disclosed in individual sections wherever they have been applied.

#### Foreign Currency Transactions

The transactions in foreign currency are recognised at the prevailing rate on transaction date. The balances of monetary assets and liabilities in foreign currencies are translated at closing rate. The resulting gain or loss due to the translation is taken to profit and loss.





Items included in the financial statements of the Company are measured and presented using the currency of the primary economic environment in which the Authority operates (the functional currency), which is the Nepalese Rupees (indicated as Rs. in short).

Property, plant and equipment are stated at cost of acquisition and/or cost of construction less accumulated depreciation. The cost of property, plant and equipment include cost of acquisition or construction/erection together with other incidental costs and charges attributable to bringing the asset to its working condition for its intended use and also include borrowing costs directly attributable to the acquisition, construction/erection of qualifying asset.

The incidental costs include proportionate overheads relating to the following offices at the rates given below:

(a) Planning	50%
(b) Distribution and Consumer	10%
(c) Engineering	50%
(d) Finance and Administration	10%

## Depreciation

Depreciation is provided on Property, Plant and Equipment, except land, on straight-line method, based on the estimated useful lives of those assets. The rates of depreciation applied on property, plant and equipment are as follows:

Assets Category		Depreciation Rate (per annum)
(a)	Land	-
(b)	Buildings	2%
(c)	Hydro Electric Structures	2%-3%
(d)	Hydro Electric Plant & Machinery	3%
(e)	Internal Combustion on plant & machinery	2.5%
(f)	Transmission lines (66 KV, 132 KV and above)	3%
(g)	Transmission lines (33 KV)	3%
(h)	Transmission Substations	3%
(i)	Distribution system (including < 11 KV Transmission lines)	3%-4%
(j)	Solar Power	3%
(k)	Meter & metering equipment	10%
(l)	Consumer Services	7%
(m)	Public lighting	3%
(n)	Vehicles, tools and instruments, furniture and fixtures.	20%
(o)	Office Equipment	15%
(p)	Miscellaneous properties	50%
(q)	Additions during the year	50% of applicable rates

### Capital Work in Progress (CWIP)

21 All expenditures in developing property, plants and equipment not yet completed or not ready to use  
22 are categorised as CWIP. The value of Capital works-in-progress includes stock of equipment lying in  
23 store or in transit for the purpose of use in the construction or development. It also includes the  
24 balances with contractors and suppliers for the value yet to be received. These are capitalised upon  
25 commissioning or identified as being ready to use.





## 1.5 Investments in Shares

All investments in shares are carried at cost. Write-downs are made for impairment, if any, in the value of such investments. Bonus shares issued by investee companies have not been accounted in books. However, total number of bonus shares received has been disclosed with initial investment.

## 1.6 Inventories

- Inventories include goods in hand being held for use, sale or as spares.
- Inventories are valued at lower of cost or net realisable value, using the weighted average method.
- Net realizable value is the sale price as estimated by the management in the ordinary course of business, less estimated costs, if any, necessary to make the sale. Further, adjustments are made for those inventories identified by management as obsolete or otherwise.

## 1.7 Trade Receivables

Trade receivable are stated at carrying values except for those identified by the management as being doubtful on recovery. Such estimations for doubtful recovery are reviewed by the management regularly.

## 1.8 Cash and Cash equivalents

Cash and cash equivalents are carried at cost. They include cash-in-hand, cash-in-transit (bank transfers and cheques in collection which are collected in the subsequent period), and deposits with banks in the various forms of deposit accounts which may or may not bear interest, but which are not of the nature of investments.

## 1.9 Borrowings

Borrowings that are due after 12 months from the date of the financial position are classified as non-current liabilities and those less than 12 months are classified as current liabilities. Borrowing costs that are directly attributable to the construction of a qualifying asset are included in the cost of that asset. Other borrowing costs are treated as an expense in the period in which it occurs.

## 1.10 Foreign Currency Loans

Liabilities on foreign currency loans as at the year ended are converted into Nepali Rupees by applying prevailing year-end exchange rates. The gain /loss arising there from such transaction are recognised as profit or loss.

## 1.11 Trade and Other Payables

Liabilities for creditors and other payables are carried at cost which is the fair value of the consideration to be paid in the future for the goods / services received, whether or not billed to the Company.

## 1.12 Provisions

Provisions are recognised when the Authority has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and the reliable estimate of the amount can be made.

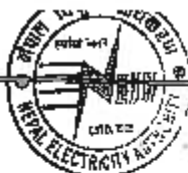
Recognition of Provisions involves substantial degree of estimation in measurement. Provisions are reviewed at each statement of financial position date and are adjusted to reflect the current best estimate.



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### 1.13 Employee Benefits

- a. Employee benefits, other than retirement benefits, are accounted for in the period during which the services have been rendered on accrual basis.
- b. For Retirement Benefits Plans
  - o Defined Contribution Plans (such as Provident Fund, Retirement Fund and Insurance Schemes) expenses are charged to income statement on the basis of the liability recognised for the period.
  - o Defined Benefit Plans (such as Gratuity, Pension, Leave Encashment and Medical Benefits) expenses are charged to the income statement on the basis of actuarial valuation.

### 1.14 Grant-in-Aid, Contribution from Customer/Local Authority

Grants-in-Aid received from the GoN or other Authorities towards capital expenditure as well as consumers' contribution to capital work are treated initially as Capital Reserve and subsequently adjusted as income in the same proportion as depreciation is charged on such assets.

### 1.15 Contingent Liabilities

Contingent liabilities are disclosed in respect of possible present obligations that have arose from past events but their existence can only be confirmed on occurrence or non occurrence of one or more uncertain future events not wholly within the control of NEA and possibility of outflow of resources is not determinable.

### 1.16 Revenue from Sale of Electricity

- a. Revenue from sale of electricity is recognised at the time of raising bills to the customers as per the billing cycle. Revenue from the billing cycle date up to Ashad End (Mid-July) has been recognised on estimated basis. Revenue from sale of electricity is shown net of rebate.
- b. Rebate on payment before due date, surcharge on delayed payment & penalty chargeable on late commercial operation date (COD) are accounted for on cash basis.

### 1.17 Income from Other Sources

- a. Interest on investments and rental income are recognised on accrual basis.
- b. Dividend on investment in shares is recognized when right to receive has been established.
- c. Revenue from other services, including services provided by Engineering Services, is recognised on cash basis.

### 1.18 Insurance Fund

Insurance fund is created by setting aside a sum of Rs. 20 million every year, in case of profit for the year, to cover any loss of property, plant and equipment, for any eventuality.

### 1.19 Taxes

#### a. Current tax

Current Tax is determined as the amount of tax payable in respect of taxable income for the year.

#### Deferred tax

Deferred tax is recognised on temporary difference, being the difference between tax base of assets and liability and carrying amount thereto. Where there is carry forward losses, deferred tax asset are recognized only if there is virtual certainty of realization of such assets. Other deferred tax assets are recognised only to the extent there is reasonable certainty of realisation in future.



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## 2 Explanatory Notes to Accounts:

## 2.1 Property, Plant &amp; Equipment

*Physical Verification of Property, Plant and Equipment*

The physical verification of property, plant and equipment is partially carried out by the majority budget centres.

*Title Deeds of Land*

Some title deeds of land Property, which had not been in NEA's name, has been taken during the year and recorded accordingly. Title deeds of some land properties still remained to be transferred in NEA's name, however all such lands are recognised and shown in the financial statements.

*Leased Small Hydro Power Units (SHP)*

NEA has leased out some isolated SHP units to outside parties.

*Capitalization of completed works*

During the FY 2070/71, Capital projects work in progress Rs. 4,042.43 million was transferred to Property, Plant & Equipment based upon the certificate of completion issued by the concerned projects and budget centres. The balance represents the value of the capital works in progress, not yet completed or yet to be transferred to Property, Plant & Equipment.

*Impairment of PPE*

Management is in the process of implementing the detailed system for asset management including identification of impairment of PPE. However, as an interim measure, based on the information available, management had in the previous period(s) written down PPE by Rs. 479.02 million as impairment provision. This represents the value of assets lost/destroyed/damaged completely or partially and whose economic value has therefore reduced. No additional write down has been recognised in the current reporting period.

## 2.2 Capital Work in Progress

Management had in the previous period(s) provided Rs. 287.91 million in the value of CWIP for possible impairment due to obsolescence or otherwise. No additional write down has been recognised in the current reporting period.

## 2.3 Share Investments

Details of investments as at the end of FY 2070/71 are listed below:

Particulars	No. of Shares	Proportion of Ownership		Rs. in Million	
		Current Year	Previous Year	Current Year	Previous Year
Subsidiary					
Chilime Hydropower Company Ltd.	11,583,936 (Including 6,687,936 Bonus shares) Equity Shares of Rs 100 each fully paid up Market price Rs. 2700 per share	51.00%	51.00%	489.60	489.60
Upper Tamakoshi Hydro Power Limited	43,419,000 equity shares of Rs 100 each fully paid up	80.39%	80.39%	4,341.90	4,341.90
Tanahun Hydro Power Limited	9,408,965 equity shares @ Rs. 100 each	100%	100%	940.90	813.41
Joint Venture					
Power Transmission Company Nepal Ltd.	300,000 equity shares of Rs 100 each fully paid up	50%	50%	183.14	5.00



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Notes 2070/71 (2013/14)

Associates					
Sanjen Hydro Power Company Ltd. (Refer Note: 1 below)	291,334 equity shares of Rs 100 each fully paid up	10%	10%	291.34	141.33
Salleri Chyalsa Electricity Co. Ltd.	28,756 Pref. shares of Rs 1,000 each and 25,000 equity shares of Rs 10 each	25%	25%	11.63	11.63
GMR Upper Karnali Hydropower Limited (Refer Note: 2 below)	405,000 equity shares @ Rs. 100 each issued free of cost	27%	27%	-	-
Rasurwagadhi Hydro Power Co. Ltd. (Refer Note: 3 below)	1,800,590 equity shares @ Rs. 100 each	18%	18%	180.05	10.05
Trishuli Jal Bidhyut Company Limited.	2,069,935 equity shares @ Rs. 100 each	52.38%	50%	206.99	10.00
Others					
Khumbu Bijuli Co. Pvt. Ltd.	2,064,900 equity shares of Rs 10 each fully paid up	15%	15%	20.65	20.65
Nepal Engineering Consultancy P. Ltd. (Refer Note: 4 below)	24,993 equity shares of Rs 100 each fully paid up	-	-	2.28	2.28
Hydro Lab. Pvt. Ltd.	10,000 equity shares of Rs 100 fully paid	10%	10%	1.00	1.00
Butwal Power Company Ltd.	107,229 equity shares of Rs 100 each fully paid up (Market price Rs. 830 per share)	1%	1%	16.01	8.86
Middle Bhotekooshi Hydro Power Co. Limited. (Refer Note: 5 below)	300,000 equity shares @ Rs. 100 each	10%	10%	240.00	30.00
Cross Boarder Power Transmission Co. Limited	1,835,640 equity shares @ Rs. 100 each	10%	10%	30.83	30.23

- Note: 1 Investments in Sanjen Hydropower Company Ltd. is 10% by NEA and 38% by Chilime Hydropower Company Ltd. (CHCL) effective 29.38%.
- Note: 2 Pursuant to Memorandum of Understanding (MoU) between Government of Nepal and GMR, 405,000 equity shares of Rs.100/- each (27% of the total share capital) has been allotted to NEA as free equity without any consideration.
- Note: 3 Investments in Rasurwagadhi Hydropower Company Ltd. is 18% by NEA and 33% by CHCL effective 34.83%.
- Note: 4 As on the date of the financial position, Nepal Engineering Consultancy Pvt. Ltd. is under liquidation. Therefore, management has provided for the diminution in the value of investment made to nil value.
- Note: 5 Investments in Middle Bhotekooshi Hydropower Company Ltd. is 10% by NEA and 38% by CHCL effective 29.38%.

### Inventory

#### Provision for obsolescence in value of inventory

Based on the information available, NEA management has adjusted (less) Rs. 331.38 million up to FY 2070/71 towards the possibility of reduction in Net Realisable value of the inventory due to obsolescence or otherwise.



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## 2.5 Trade Receivables

### *Reconciliation of Consumers' Ledger with Control Accounts*

Receivables shown under the heading sundry debtors are subject to reconciliation and/or confirmation. In some collection centres, reconciliation of general ledger balances and customer ledger balances are under progress.

### *Recoverable from Streetlights*

Street light dues from various Municipalities and VDCs amounting to Rs. 2,076.49 million is yet to be received.

### *Impairment of Receivables*

As on the reporting date, management has estimated Rs. 567 Million to be doubtful of recovery and the Trade Receivables have been written down by the same amount. No additional write down has been recognised in the current reporting period.

### *Claims Recoverable*

Claims recoverable include Rs. 127.05 million from Government of Nepal which is subject to confirmation. The recoverable represents rate concessions and other subsidies provided to consumers on behalf of Government of Nepal.

## 2.6 Cash in Transit

Cash in transit at the year end stands at Rs. 958.04 million (previous year Rs. 1,245.32 million) is yet to be settled.

## 2.7 Specially Designated Bank Account

NEA has maintained special designated bank accounts with certain banks amounting NRs. 963.44 million at the end of the financial year 2070/71. These accounts are operated by NEA for specific purpose governed by the terms & conditions of World Bank. Therefore, these accounts have not been incorporated in the books of NEA.

## 2.8 Borrowings

The borrowings held under non-current liabilities are unsecured and are under subsidiary agreement with Government of Nepal.

Short-term borrowings are secured against the receivables of NEA under corporate guarantee.

## 2.9 Liability on Arbitration settlement

NEA has settled its long outstanding dispute with Impregilo SPA Viale, Italy, civil contractor for Kaligandaki 'A' Hydroelectricity project, through arbitration whereby US\$ 8.5 million net of tax is payable by NEA. Under the decision Rs 1,041 million was to be recognised adjusting with GoN's share capital. Out of which US\$ 4.25 million has paid by NEA during the 2070/71.

## 2.10 Deferred Taxes

NEA had provided for Deferred Tax Liability of Rs. 693.20 million in the year 2065/66 which is being carried forward since. Furthermore NEA has been carrying forward unused tax losses that can be set off against future profit (if any) for which NEA will have to recognise deferred tax assets in the current financial year. Considering the trend of losses that NEA has been bearing year on and year on, it is not probable that future taxable profit will be available against which unused tax losses can be utilised. Therefore no deferred tax income has been recognised for the period.





**2.11 Index Loan to community**

Danish government had invested for rural electrification at Kailali and Kanchanpur districts in the last few years. After completion of the project, assets created were transferred to the local community through NEA. As per the agreement with GoN, the cost of the project should be recovered from the community by making an index loan. Accordingly, Consumers shall have to pay instalment along with their monthly electricity bill. The recoverable amount of index loan from the community as of 32/03/2071 is as under which have not been recovered;

Community under NEA Distribution Centre	Amount (Rs. in Million)
Mahendranagar	64.08
Tikapur	73.80
Dhangadhi	33.61
Total	171.49

**2.12 Inter Unit Account**

Inter unit account (IUT) represents Rs. 7,100.93 million debit and 6,066.88 million credit outstanding as at the date of financial position leaving a net debit balance of Rs. 1,034.05 million (previous year net debit Rs. 214.66 million).

**2.13 Employee Benefits**

In respect of the retirement benefit, NEA is liable to pay two types of benefits namely defined contribution plan in the form of Employees' Provident Fund (EPF), insurance and defined benefit plan in the form of pension, gratuity, accumulated leave encashment and medical expenses scheme.

**Defined Contribution Plan** - The expense during the year pertaining to Provident Fund, Retirement Fund (employer's contribution) and insurance schemes amounted to Rs. 985.67 million.

**Retirement Benefits Plan Fund** - NEA has established retirement benefits fund to the employees who appointed on or after 17<sup>th</sup> July, 2006 under defined contribution plan scheme. This fund has been approved by the Inland Revenue Department. Rs. 10 million has been contributed to setup the fund as NEA's investment as per the requirement of prevailing Income Tax Act.

**Defined Benefit Plan** - NEA has made actuarial valuation for the fiscal year 2070/71 for all defined benefit plans. Current year's entire liabilities of Rs. 3,542.12 million as per actuarial valuation have been provided in the Income Statement. The movement of Defined Benefit Plan Liabilities during the Financial Year 2070/71 are as under:

S.N.	Description	Benefit Plan				Total
		Pension	Gratuity	Leave	Medical	
1	Opening Liabilities	11,381.78	70.55	945.31	1,319.70	13,717.34
2	Interest Cost	1,081.27	6.16	89.81	66.35	1,243.59
3	Service Cost	428.33	6.70	85.01	42.42	562.46
4	Benefits paid during the year	(478.19)	(30.95)	(189.03)	(151.07)	(849.24)
5	Actuarial (Gain) / Loss	2,393.28	26.60	325.00	500.11	3,244.99
6	Accrued Liabilities for the year	3,424.69	8.51	310.79	457.81	4,201.80
7	Plan Assets	-	-	-	(659.68)	(659.68)
8	Accrued Net Liabilities for the year	3,424.69	8.51	310.79	(201.87)	3,542.12
9	Closing Liabilities	14,806.47	79.06	1,256.10	1,117.83	17,259.46





An amount of Rs.1,066.24 million has been deposited with CIT as benefit plan assets. The description of which is under:

#### Defined Benefit Plan Assets

	Rs. in Million
Opening Assets	883.89
Addition during the year:	150.00
Investment Returns	32.35
Payments during the year	-
Closing Assets	1,066.24

#### 2.14 Contingent liabilities

##### Claims against NEA not acknowledged as debt

Name of the Project	Amount (million)	Claim filed by
Chameliya Hydro electric Project	Rs. 52.91	CGGC Company
Kulekhani III Hydro electric Project	Rs. 710.84	Sino Hydro Corporation*
Kulekhani III Hydro electric Project	Rs. 3.89	WRC Silt Hedco J/V
Other (Under litigation)	Rs. 318.00	Various parties

\* Claims against NEA included Rs. 20.27 million against litigation by Sino Hydro Corporation.

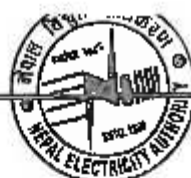
#### 2.15 Capital Commitments

Capital commitment against the on going construction project under different business groups are as follows:

Business groups	Name of the Project	Amounts (million)	Committed to
Generation-Construction	Chameliya Hydroelectric Project	Rs. 869.43	CGGC Company
	Chameliya Hydroelectric Project	Rs. 170.41	KHNP Consortium
	Chameliya Hydroelectric Project	Rs. 107.76	Various Parties
	Kulekhani III Hydro electric project	Rs. 383.86	Sino Hydro Corporation
	Kulekhani III Hydro electric project	Rs. 282.58 US \$ 4.34	Zhejiang Jinlun Electro Mechanic Co. Ltd
Transmission	Khimti-Dhalkebar 220 kv Project	Rs. 86.27 US \$ 0.42	Various Parties



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Particulars	Income Year	Status	Remarks
Under Administrative Review	061/62	Not Concluded	Carry forward loss allowed Rs. 1,645 million instead of Rs 5,247 million and TDS dispute Rs. 716.16 million.
Pending Revised Assessment by LTO	062/63	Revenue Tribunal has finalised the appeal but revised assessment by Tax Authority still not completed.	Carry forward loss allowed Rs. 1,109 million instead of Rs.4,640 million and TDS dispute Rs. 761.18 million
Pending Revised Assessment by LTO	063/64	Revenue Tribunal has finalised the appeal but revised assessment by Tax Authority still not completed.	Carry forward loss allowed Rs. 1,909 instead of Rs.2,167 million and TDS dispute Rs. 927.07 million
Petition filed with Revenue Tribunal	064/65	Not Concluded.	Carry forward loss allowed Rs.1,692 million instead of Rs.2,167 million.
Reassessment issued	065/66	Concluded	Carry forward loss allowed Rs.5,046.97 million instead of Rs.5,417.60 million.
Under administrative review	066/67	Review Pending	Carry forward loss allowed Rs.5,699.41 million instead of Rs.5,992.06 million.
Self assessment filed	067/68-069/70	Assessment Pending	

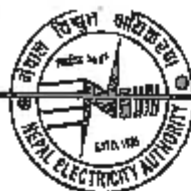
**Note:** NEA has deposited Rs.1,287.27 million as advance income tax which is yet to be settled.

## 2.17 Subsequent Events

There has not been any significant event after the reporting date, which requires be either adjusting or disclosing.



22/9/2021 at 12:45

**2.18 Prior Period Adjustment**

During the year a total of Rs 192.06 million is recognised as prior period expenses with adjustment to equity (previous year Rs. 34.21 million income) due to errors and/or omission in preparation of financial statement on account of various income/expenses as stated under:

Particulars	Amount (Rs.)	
	2070/71	2069/70
Salaries & Wages	1,419,791.13	2,159,404.24
Administrative Expenses	389,490.73	137,818.53
Interest & Other Income Adjustments	681,723,572.03	14,609,135.90
Excess/Short Booking of Revenue	(488,281,959.77)	(35,564,262.10)
Repairs & Maintenance	(533,411.67)	4,259,683.79
Depreciation	(3,286,543.55)	531,846.80
Stores	2,001,139.57	-
Other Expenses	(1,377,029.21)	(20,349,971.99)
<b>Total</b>	<b>192,055,049.26</b>	<b>(34,216,344.83)</b>

**2.19 Related Party Disclosure**

Following is the list of the related parties as identified in accordance with Provisions of the Nepal Accounting Standard-16 on Related Party Disclosure:

Name of the related Party	Nature of Transaction during the year	Amount (Rs Million)	Nature of Relationship
Chilime Hydropower Company Ltd.	Power purchase	985.00	Subsidiary (NEA holds 51% of equity share Capital)
Trishuli Jal Bidyut Co. Ltd.	Equity contribution & assets transfer	196.99	Subsidiary (NEA holds 52.38% % of paid up share capital)
Upper Tamakoshi Hydro Power Ltd.	Loan provided	4,257.98	Subsidiary (NEA holds 80.39 % of paid up share capital)
Power Transmission Company Nepal Ltd.	Equity contribution & assets transfer	178.14	Joint venture company (NEA holds 50% of equity)
Tanahu Hydropower Company Ltd.	Equity contribution	127.49	Fully owned subsidiary
Sanjen Hydro Power Company Ltd.	Equity contribution	150.00	Associated Company (NEA holds effectively 29.38% of equity with CHCL)
Salleri Chyalsa Hydro Electric Co. Ltd.	No material transaction	Not applicable	Associated Company (NEA holds 25% of equity)
Rasuwa Gadhi Hydropower Co. Ltd.	Equity contribution	170.00	Associated Company (NEA holds 34.83% of equity)
Middle Bhotekoshi Hydropower Co. Ltd.	Equity contribution	210.00	Associated Company (NEA holds effectively 29.38% of equity with CHECL)



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**2.20 Quantitative Details**

The quantitative details of electricity generation, purchase, sales etc. are as follows:

Particulars	FY 2070/71	FY 2069/70
NEA Generation (GWh)	2,297.88	2,291.96
IPP (GWh)	1,318.74	1,175.98
Import (GWh)	1,070.47	790.14
Available Energy (GWh)	4,687.09	4,258.08
Sales (GWh)	3,496.31	3,161.39
Adjustment for Sales/Utilization (GWh)	36.09	27.35
Total Energy Utilized (GWh)	3,532.40	3,188.74
Loss (GWh)	1,154.69	1069.34
Net System Losses (%)	24.64	25.11
Number of Consumers	2,721,843	2,599,152



Sudarshan Raj Pandey, FCA  
Partner, S.R. Pandey & Co.  
Chartered Accountants



Parakram Nath Sharma, FCA  
Partner, Parakram Sharma & Associates  
Chartered Accountants

Deputy Auditor General  
Office of the Auditor General

**Board of Directors**

Radha Kumari Gyawali  
Honorable Minister  
Ministry of Energy  
Chairman

Suman Prasad Sharma  
Secretary  
Ministry of Finance  
Member

Lekhanath Koirala  
Acting Deputy Managing Director  
Finance Directorate

Rajendra Kishore Kshatri  
Secretary  
Ministry of Energy  
Member

Santosh Narayan Shrestha  
Member

Lok Hari Luintel  
Director  
Accounts Department

Laxman Prasad Agrawal  
Member

Manoj Kumar Mishra  
Member

Mukesh Raj Kafle  
Managing Director  
Member Secretary

Suraj Lamichhane  
Member

Date: 2072-04-18  
Place: Kathmandu

आ.व.२०७२।०७३ को बजेट कार्यान्वयन गर्ने सन्दर्भमा संचालक समितिको मिति २७.२।१४ को ७१८ औं बैठकबाट प्राप्त निर्देशनहरु :

संचालन संभार खर्च नियन्त्रण गर्न व्यवस्थापनले उपयुक्त कार्य योजना बनाई लागु गर्ने ।

बजेट कार्यक्रमको कार्यान्वयनको क्रममा पूजिगत कार्यक्रम तथा मुख्य मुख्य मर्मत संभार कार्यक्रमको चौमासिक लक्ष्य निर्धारण गरी चौमासिक रुपमा खर्च तथा भौतिक प्रगतिको समीक्षा गर्ने व्यवस्था अनिवार्य रुपमा कार्यान्वयन गर्ने ।

विद्युत महशुल बक्यौता असुलीको कार्ययोजना बनाई कार्यान्वयन गर्ने; लामो समय विद्युत महशुल बक्यौता राख्ने उद्योग प्रतिष्ठानहरुको विद्युत लाइन विच्छेद गर्ने । सो अनुसार कार्य गर्न पदाधिकारीहरुलाई जिम्मेवार बनाउने । नगरपालिका, गाविस, जिविस र नेपाल सरकारका कार्यालयहरुबाट बक्यौता असुल उपरका लागि अलग कार्ययोजना बनाई नेपाल सरकार अर्थ मन्त्रालय र स्थानिय विकास मन्त्रालयसंग समन्वय गरी असुल उपर गर्ने ।

पूजिगत तथा मर्मत संभार कार्यको लागि जिन्सी उपलब्धी गर्दा मौजुदा जिन्सी मौजुदाको परिमाणलाई बान्छित सिमा भित्र रहने गरी उपलब्धी कार्यक्रम तयार गर्ने । यसको लागि मुख्य मुख्य जिन्सी मौजुदाको स्तर निर्धारण गर्ने । स्वीकृत बजेट तथा कार्यक्रम अनुसारको खरीद तथा ठेक्का पट्टा कार्य समयमै शुरु गरी सम्पन्न गर्ने । विद्युत मिटर, ट्रान्सफर्मर, पोल, तार आदिको समयमै जिन्सी व्यवस्थापन गर्ने ।

विद्युत चुहावट लक्ष्य अनुसार घटाउन विशेष कार्य योजना एवं कार्यक्रम बनाई कार्यान्वयन गर्ने । विद्युत चुहावटको स्तर घटाउने लक्ष्य किटान गरी जिम्मेवार पदाधिकारीको कार्यसम्पादन संग आवद्ध गर्ने ।

बजेट नियन्त्रण एवं वित्तीय अनुशासन प्रभावकारी रुपमा कार्यान्वयन गर्ने ।

आय बढाउन तथा लागत घटाउन व्यवस्थापनबाट पेश भएका उपायहरु समेत प्रभावकारीरुपमा कार्यान्वयन गर्ने ।

ओभर टाइम खर्च वितरण तथा ग्राहक सेवामा लाग्ने कर्मचारीहरुको तलबको बढीमा ३० प्रतिशतसम्म, उपकार्यकारी निर्देशकको कार्यालय उत्पादन, प्रसारण, इन्जिनियरिङ अन्तर्गतका कर्मचारीहरुको तलबको बढीमा २५ प्रतिशत र केन्द्रीय कार्यालयमा कार्यरत कर्मचारीहरुको तलबको बढीमा २० प्रतिशतसम्म बढेने गरी बजेट व्यवस्था गरिएको हुँदा सोही अनुसार कार्यान्वयन गर्ने । बढी समय भन्दा उपलब्ध गराउँदा निश्चित मापदण्ड बनाई सोही अनुसार बढी समय कायम गरी सम्बन्धित सुपरिवेक्षकबाट प्रमाणित गराई मात्र उपलब्ध गराउने । विभागीय प्रमुख र सो भन्दा माथिका अधिकृतहरुलाई बढी समय काम गरे वापतको सुविधा उपलब्ध गराउने ।



९. वैदेशिक श्रोतबाट संचालित आयोजनाहरुको कार्यान्वयन प्रभावकारी बनाउन कार्य स्वीकृति, अनुमति, ठेक्कापट्टा, व्यवस्था तथा निकासको कार्य समयमै गर्ने र सोको निष्कर्ष समयमै लिने व्यवस्था गर्ने ।
१०. सवारी साधन व्यवस्थापन तर्फ हाल भएका सवारी साधनको लगत बढावधिक गरी सवारी साधनको अधिकारीलाई मात्र सवारी साधन उपलब्ध गराउने । नयाँ सवारी साधन खरिद गर्दा ग्राही अनुपातमा पुरानो सवारी साधन लिलाम विक्रीको व्यवस्था गर्ने । सवारी साधनहरु कार्य क्षेत्र तथा ग्राहक सेवाको काममा अतिआवश्यक भएमा स्थानमा उपलब्ध गराउने ।
११. श्रोतको सुनिश्चितता नभई नयाँ योजना र कार्यक्रमहरु प्रस्ताव नगर्ने ।
१२. वैदेशिक श्रोतबाट संचालित आयोजनाहरुको लेखापरीक्षण समयमै सम्पन्न गरी आयोजनाको लेखा विवरण तयार गरी दातृ निकाय र नेपाल सरकारमा पेश गर्ने व्यवस्था गर्ने ।
१३. महाभुकम्प २०७२ बाट विद्युत उत्पादन केन्द्र, प्रसारण सब स्टेशन, वितरण प्रणाली कार्यालय भवन, आवासिय भवन आदिमा हुन गएको क्षति मर्मत संभार तथा पुनर्निर्माण कार्य गर्न आर्थिक बजेट व्यवस्था गरिएको भएता पनि आवश्यक परिमाणमा भने बजेट व्यवस्था हुन सकेको छैन । तसर्थ महाभुकम्पबाट नेविप्रले थप व्यहोर्नुपरेको क्षतिको नेविप्र सरकारसँग सोधभर्ना माग गर्ने ।
१४. विद्युत चोरी नियन्त्रण गर्न जनचेतनामुलक कार्यक्रम विभिन्न मिडियाबाट संचालन गर्ने ।
१५. यस अतिरिक्त स्वीकृत कार्यक्रम तथा बजेट अन्तरगत रहने गरी विद्युत उत्पादन, प्रसारण वितरण प्रणाली सम्बन्धी संरचनाहरुको निर्माण, संचालन, मर्मत तथा संभार गर्दा गराउनु सुरक्षाका उपाय तथा मापदण्डको प्रभावकारीरूपमा उपयोग गर्ने गरी त्यसको नियम अनुसमन गर्ने गराउने आवश्यक व्यवस्था मिलाउने ।

सारण  
गराज  
नियमि

3

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प्राप्ति	२०७१/०७२ को		आ.व. २०७२/०७३
	क्रेडिट	संशोधित	बजेट
मौज्दात	३,०३८,२६९	६,१२१,५७१	४,०४४,६९९
मौज्दातमा समायोजन			
विक्री (खुट परचातको खुद)	२९,७७०,९३०	२९,२३९,५०६	३२,८३७,७३५
आन्तरिक			
मापत विक्री	९२५,६४८	९७५,६४२	९,०७३,२१७
बापत आम्दानी	८१७,६७२	८०४,४२६	८८४,८६९
तथा विविध आम्दानी (मिटर र विन्ती सम्पत्ति विक्री इन्वेल)	१६८,६८३	३०५,३३०	३१४,४९०
र व्याज			
मौज्दातमा मापत प्राप्त रकम			
आन्तरिक ऋण			
सरकारबाट प्राप्त हुने रकमहरू :			
विद्युत महशुल बक्यौता (सरकारी कार्यालय)			
बक्यौता बत्ती बक्यौता (न.पा. । गा.वि.स.)			
सरकारबाट खरिद गरिने विद्युतको फरक रकम सोधभर्ना	१,१२०,०००	०	
जल प्लान्टबाट बढि विद्युत उत्पादन गर्दाको फरक रकम सोधभर्ना	६०६,७५०	०	
जलविद्युतको जल विद्युत केन्द्रको कर र खुट रकम		७५८,७००	
खुट उद्योग, सित भण्डार र दुध चिस्थान केन्द्रको बक्यौता प्राप्त	३००,०००	१५२,६२४	०
नेपाल सरकारबाट पोस्टेड रेट बापतको रकम		९८,७५४	
विकास बजेट :			
१ नेपाल सरकारको श्रोत (रोयर तथा ऋण)	१३,५४७,५००	१२,७०७,५००	११,८१४,५००
२ नेपाल सरकारको श्रोत (उद्योग)		४०८,०००	४००,०००
जम्मा	४०,२९५,४५९	५१,५७२,०२३	५१,३९९,५०९
मुक्तानी :			
समाप्त संभार खर्च निकास	८,५७९,६२२	७,४६९,०५६	८,५६४,८२२
वित्तिकालन ऋणको व्याज खर्च	६००,०००	६००,०००	६००,०००
उद्योगको कर्मचारीको र रकम	२०,३६५,१७१	१९,८४९,७५०	२४,७७३,५४९
वित्तिकालन	९७६,५००	९७६,५००	९९७,५००
वित्तिकालन		७५८,७००	
वित्तिकालन निकास	२,२६८,९९५	१,१२३,०९३	२,४४३,२१९
सरकारबाट खरिद समायोजनमा लगानी :			
सरकारको कोषबाट	१,९९९,७५०	१,९९९,७५०	२,१४०,०००
समाप्तमा नेपाल सरकारबाट विनियोजित बजेट :			
सरकारको कोषबाट	११,५४७,५००	७,८३६,६२५	१०,२१४,५००
सरकारको कोषबाट	५००,०००	५००,०००	५००,०००
सरकारको कोषबाट	७८९,४३८	७९६,४५४	०
जल विद्युत कम्पनीमा शेयर र ऋण लगानी	१,०७३,०००	१,०६८,६०३	१,१५५,०००
तामाकोशी जल विद्युत कम्पनीमा ऋण लगानी	२,०००,०००	३,०००,०००	२,०००,०००
कर्मचारी सापटी कोष निकास	१०,०००	१०,०००	१०,०००
खरिद बजेट (खुद) निकास	७५०,०००	६७५,०००	७५०,०००
बैपरि आउने कोष । विगत वर्षको दायित्व मुक्तानी	१,२५०,०००	४३३,६७२	६५०,०००
कर्मचारी सावधिक जीवन बीमाको प्रिमियम र फरक रकम मुक्तानी	५००,०००	३६०,१३०	५००,०००
निवृत्तिभरण । उपदान कोष लगानी	१५०,०००	१५०,०००	१५०,०००
जम्मा	५३,३५९,९७५	४७,५२७,३३२	५५,६४३,५८२
बचत । (नपुग)	(३,०६४,५२४)	४,०४४,६९९	(४,२७३,०८१)
न्यूनतम बैंक मौज्दात	(६००,०००)	(६००,०००)	(६००,०००)
खुद बचत । (नपुग) रकम	(३,६६४,५२४)	३,४४४,६९९	(४,८७३,०८१)

नोट : \* वैदेशिक श्रोत तर्फको रकम केन्द्रीय कोषमा नगद प्राप्त नहुने भएकोले नगद प्रवाह बजेटमा समावेश गरिएको छैन ।

### नगद प्रवाह नोट :

१. आ. व. २०७२।०७३ को आन्तरिक विक्रीको ९६ प्रतिशत संकलन हुने अनुमान नगद संकलनको व्यवस्था गरिएको ।
२. संचालन सभार खर्च र पूजीगत खर्च तर्फ २५ प्रतिशत मौजुदा जिन्सी खर्च हुने आधारमा नगद निकास दिने व्यवस्था गरिएको छ ।
३. निजी उत्पादनकर्ताहरूसँग गरिने विद्युत खरिद, नर्थ विहार पावर कम्पनि, उत्तर प्रदेश राज्य विद्युत बोर्ड, उत्तराखण्ड राज्य विद्युत बोर्ड लगायत आगामी आ व देखि ढल्केवर मुज्जफर प्रसारण लाईनबाट गरिने विद्युत वापतको मुक्तानी गर्न रु. २४ अर्ब ७७ करोडको व्यवस्था गरिएको छ ।
४. नेपाल सरकारलाई रोयल्टी, व्याज एवं साँवा फिर्ता वापत जम्मा रु. २ अर्ब ९ करोड १ लाख बराबर मुक्तानी गर्ने व्यवस्था गरिएको छ ।
५. खरिद बजेट अन्तर्गत वितरण तथा ग्राहक सेवा, उत्पादन, प्रसारण तथा इन्जीनियरिग व्यवसायको लागि मीटर, कण्डक्टर केवल ट्रान्सफरमर एवं अन्य मेसिन एवं पार्टसहरु खरिदको लागि रु. ७५ करोडको व्यवस्था गरिएको छ ।
६. भैपरी आउने कोष अन्तर्गत गतवर्षहरुको दायित्व मुक्तानी, धरोटी फिर्ताको लागि रु. १ करोड व्यवस्था गरिएको छ ।
७. नगद प्रवाह बजेटमा कुल नगद प्राप्ति रु. ५१ अर्ब ३६ करोड ९५ लाख १ हजार हुने एवं खर्च तर्फ रु. ५५ अर्ब ६४ करोड २५ लाख ८२ हजार र न्यूनतम मौज्जात रु. ६० करोड समेत हिसाब गर्दा कुल रु. ४ अर्ब ८७ करोड ३० लाख ८१ हजार न्यून हुने देखिन्छ । यो न्यून नगद समेत अत्यन्तकालीन ऋण लिई पूरा गर्नु पर्ने, विद्युत महशुल दर समावेश गर्न गर्नुपर्ने नेपाल सरकारबाट विद्युत बायातमा हुने घाटा सोधभर्ना का साथै संडक बत्ति वापतको बक्यौती मुक्तानी गरि नगद प्रवाह घाटा परिपुर्ति गरिनुपर्ने ।



वाप

(रु. हजारमा)

[illegible]

# नेपाल विद्युत प्राधिकरण

नेपाल सरकार र नेपाल विद्युत प्राधिकरणको समुक्त लगानीमा संचालित आयोजनाहरूको वार्षिक बजेट

आ.व. २०७२/७३

क्र.सं.	आयोजनाको नाम	क्र.	व.व.सि.नं.	मोत	नेपाल सरकार			नेपाल सरकार नसित (%)	ईश्वरीय		वैदेशिक ऋणा (रु)	नेपाल सरकार ऋण वसूला (रु-रु)	कैपिटल	कुल ऋणा
					रोयल	मण	मण		मण	मण				
१	मध्य मस्याङ्दी नल विद्युत आयोजना		४०११०३	NG, KFW			४०,०००	४०,०००	१००,०००		१००,०००	१००,०००		१००,०००
२	१३२ के.वी. प्रसारण आयोजना		४०११०४	NG, ADB, GEF, KFW, JICA	४,०००		४,००,०००	४,०१४,०००	४,०१४,०००		४,०१४,०००	४,०१४,०००		४,०१४,०००
३	पानकोट बाघागाड भक्तपुर १३२ के. वि. प्रसारण लाईन		४०११०५	NG				४०,०००						४०,०००
४	४३३ के. वि. म. ला. तथा सबस्टेसनको अध्ययन		४०११०६	NG, JICA	१००,०००			१,३५,४००						१,३५,४००
५	पावर सेन्ट्रल सुदूरपश्चिम आयोजना		४०११०७	NG, ADB, GEF, NEA				२२०,०००						२२०,०००
६	नेपाल सरकार अलम गा.वि. र सामुदायिक		४०११०८	NG, ADB, GEF, NEA				२२०,०००						२२०,०००
७	कुलेखानी तेन्चो न.वि.मा.		४०११०९	NG	२,०००,०००			२,००,०००						२,००,०००
८	कोरिया नल विद्युत आयोजना		४०१११०	NG, NEA				२१०,०००						२१०,०००
९	बलरायपुर नल विद्युत अध्ययन आयोजना		४०११११	NG, NEA				४००,०००						४००,०००
१०	मन्थली तथा दुवा नल विद्युत अध्ययन आयोजना		४०१११२	NG, ADB				११०,०००						११०,०००
११	तामकोशी न.वि. आयोजना		४०१११३	NG, GEF				११०,०००						११०,०००
१२	माकिस्तो तिसुली ३ ए नल विद्युत आयोजना		४०१११४	NG				११०,०००						११०,०००
१३	राष्ट्रिय नल विद्युत आयोजना		४०१११५	NG, CHE, NEA				२,०००,०००						२,०००,०००
१४	हनुमान्गढ नल विद्युत आयोजना		४०१११६	NG, JICA				३१४,०००						३१४,०००
१५	हनुमान्गढ नल विद्युत आयोजना		४०१११७	NG, ADB, NEA				१००,०००						१००,०००
१६	माकिस्तो पोरी नल विद्युत आयोजना		४०१११८	NG				२००,०००						२००,०००
१७	नेपाल भारत विद्युत प्रसारण तथा आपार आयोजना		४०१११९	NG, GEF, NEA				१००,०००						१००,०००
१८	डोटीका डन्तेनर कुली ४०० के.वि. प्रसारण		४०११२०	NG, GEF				१००,०००						१००,०००
१९	पुर्नविकरण तथा सतत विस्तार आयोजना		४०११२१	NG				१५०,०००						१५०,०००
२०	तामकोशी पाटी न.वि. आयोजना		४०११२२	NG				१५०,०००						१५०,०००
कुल रकम रु					४,०१४,०००	४,०१४,०००	४,०१४,०००	४,०१४,०००	४,०१४,०००	४,०१४,०००	४,०१४,०००	४,०१४,०००	४,०१४,०००	४,०१४,०००





# नपाल विद्युत प्राधिकरण

आ.व. २०७२/०७३ को

संचालन संचार बजेट

## नेपाल विद्युत प्राधिकरण

(रु. हजारमा)

सि.नं.	सेवा शीर्षक	आ.व. २०७०/०७१ को संचार बजेट	आ. व. २०७१/०७२ को		आ. व. २०७२/०७३ को बजेट
			लक्षित बजेट	संशोधित अनुमान	
२.१	कर्मचारी तालिम तथा सुविधाहरू	४,४४९,०४९	४,०७०,२३४	४,४०८,०८८	४,९६०,६२९
२.१०१	तालिम	१,७८२,३१९	२,३३८,३४८	१,९७४,७९६	२,४२७,०२०
२.१११	दिनिक ज्याला	१०६,८८९	११,३३६	१२६,४६०	१२,०४४
२.१२१	भत्ता तथा सुविधाहरू	७२०,०७७	१२७,२६६	८०३,६४७	१३४,८९९
२.१३१	अखि समय भत्ता	४७४,४६३	६२९,७२९	६४९,२९८	६०३,२६२
२.१३६	संचयकोषमा अनुदान	९६६,८३६	२२४,४६४	२१४,७९६	२२७,४३२
२.१३७	विदाको छलव	११४,४९२	२०८,०४४	१४०,९४६	१८१,४९७
२.१३८	उपस्थान कोषमा अनुदान	४२,४३१	६३,९०६	४७,३२०	८९,९४२
२.१४१	शौनस		०	०	०
२.१४१	कर्मचारी विमा	७७९,३३७	४२०,१००	३३६,७२९	४८०,०२०
२.१४२	कर्मचारी कल्याण	१०,३२९	१३,८४६	९,४६२	१२,९१४
२.१४९	जीवघोषणार्थ खर्च खोसभर्ना	१४९,३०३	२२९,९४३	१७३,४०९	१९२,३६४
	सामाजिक पालिका सुविधाहरू	६६०,२६०	६२९,९३४	७६९,४९३	७९४,९४६
२.१६१	उपदान	२०,७८३	७६४८	२१,४२४	६,२२०
२.१६२	निवृत्तिभरण	४७८,९८८	४७६,२४९	४९४,९४८	६६३,९९९
२.१६३	विदाको छलव	७४,२४२	२२,२२३	७२,६९४	२३,९७९
२.१६४	जीवघोषणार्थ सुविधा	७७०,४७७	२०,४०४	७३,०४७	२१,७४४
२.०	कर्मचारी सम्बन्धी खर्च	४,९०९,३९९	४,६९४,८६८	४,२६९,४०९	४,८७६,४७६
२.२	बिन्सी तथा सेवा	४००,७६४	८४७,४२६	२३३,६६२	१,१२०,७७९
२.२०१	इन्धन (उत्पादन)	२७९,६३३	४०३,४८४	४३,०७२	४९४,४९९
२.२०२	मोबिल (उत्पादन)	७,४४६	२२,७४०	४,७४४	३६,२९७
२.२०३	खर्च भएर जाने स्टर (उत्पादन)	९३,८९२	२९९,०४४	१४०,४९४	४४९,०७९
२.२०४	छाना तिना ज्याल	४,२९६	६,८६८	७,४६९	८,६२०
२.२०९	सुवानी (प्याकिर मानविक स्टर सेवाहरू)	१४,६४७	३३,२८०	२८,१४९	३०,२९९
२.२३	सेवा :	२४९,९४८	३०४,९४२	३१४,६४४	३४६,४०२
२.२३१	पानी हस्तुर	४,८९८	७,९२०	७,४९६	८,७४२
२.२३२	विद्युत	४८,८४२	२४,०४१	४३,००९	४४,४३२
२.२३३	परामर्श सेवा	४,६६४	७,८८४	७,७३४	९,३००
२.२३९	अन्य सेवा	१९३,४४४	२३४,०९६	२४७,४७६	२७४,९९८
२.२४	विद्युत खरिद :	१७,०३८,४७४	२०,३६४,९७९	१९,८४९,७४०	२४,७७७,४२९
२.२४१	विद्युत खरिद	१७,०३८,४७४	२०,३६४,९७९	१९,८४९,७४०	२४,७७७,४२९
२.३	मर्मत संचार :	१,९२६,४२९	६,८४३,६९३	१,६२४,९४०	२,३४६,९२३
२.३०१	मेशीन/उपकरण	७२७,३३९	४४९,८९८	३४८,८८८	६७४,६९९
२.३११	सिभिल	२०३,४४४	१९६,३७८	२४८,७७०	६३४,६४२
२.३२१	प्रसारण जाडन	८६,४७९	१०२,२९४	१२९,०९९	१४२,२२४
२.३३१	भितरण जाडन	४९८,०६४	४७३,०३९	४८९,४७२	४९३,७७४
२.३४१	ग्राहक सेवा	२६,६६३	१२,९०६	१२,९९९	१३,९३८
२.३५१	सडक बर्ति	६,४३८	९,९४९	१०,७८३	११,३९२
२.३६१	दान्सफर्मर	२४२,४४६	२८९,३४९	२३७,६०८	३०९,२६८
२.३७	मिटर	१०७,७०२	२७,०९९	२२,६८२	३९,४७४
२.३८	अन्य	२४,९७७	२७,६३३	३०,८३३	३४,४२८
२.४	सवारी साधन मर्मत :	३२७,०६८	३२८,७३८	३६४,८०४	३७६,७२९
२.४०	इन्धन	१९३,८९६	१८८,४४४	२०९,२९७	२०८,६३८
२.४१	मोबिल तथा मेकिकेन्स	१८,३८६	२७,९४४	२४,९७८	२८,९९७
२.४२	मर्मत संचार	११४,८६६	११३,९४०	१३०,५२८	१३९,६८६
२.४३	अन्य खर्च	०	०	०	०

नेपाल विद्युत प्राधिकरण

क्र.सं.	विवरण	मा. व. २०७०/०७१ को बजेट	मा. व. २०७१/०७२ को		मा. व. २०७२/०७३ को
			मौलिक बजेट	संशोधित अनुमान	
२.१	प्रशासनिक खर्च :	४४,४०५	८९,२९२	७७,१०५	१००,५४२
२.१०१	बहाना	२०,४९२	२६,३६३	२४,८३५	३३,०२०
२.१०२	बीमा	३,६१८	८,९२२	७,९२९	१०,८२०
२.१०३	इजाजत दस्तुर	१९,७४४	२९,९९२	२८,९८४	३२,०१७
२.१०४	भूमि तथा सम्पत्ति कर	३,५४९	२४,०१५	१४,३६४	२४,७७७
२.११	संचार :	२१,८४५	३६,२७२	३५,४३४	४०,६२४
२.१११	दुराका, टेलिग्राम तथा कुरियर	९,३८५	२,१०८	१,८६९	२,१८८
२.११२	टेलिफोन, टेलिक्स	३०,४६०	३४,१६४	३३,५६५	३८,४३६
२.१२	व्यवसायिक मुद्रक एवं खर्च	७,७३६	९,४३०	१४,०२४	११,३३०
२.१२१	कानूनी मुद्रक एवं खर्च	२,००५	४,१८०	९,७२४	४,९८०
२.१२२	ले.प. मुद्रक	१,९९३	२,०००	२,०००	२,०००
२.१२३	ले.प. सम्बन्धी खर्च	३,७३८	३,०५०	३,३००	३,३४०
२.१२४	अन्य व्यवसायिक खर्च	०	३००	०	०
२.१३	परिवहन एवं त्राना खर्च :	७६,४९२	७०,१८१	७८,१०७	८६,२३७
२.१३१	परिवहन		०	०	०
२.१३२	त्राना खर्च	७६,४९२	७०,१८१	७८,१०७	८६,२३७
२.१४	संस्थागत विकास खर्च	२२,९३०	४९,९७५	२४,६५९	४१,७००
२.१४१	संस्थागत विकास खर्च	२,४७५	९,२००	२,९९७	९,२००
२.१४२	ताम्र	२०,४५५	४०,७७५	२१,६६२	३२,५००
२.१५	अन्य खर्च :	२४६,२५५	२४७,७७७	२८५,५८६	३२७,८००
२.१५१	छुट (रिबेट)		०	०	०
२.१५२	छपाई तथा ससलान	१२६,६०२	१३६,२०७	१४४,६०८	१५६,८८०
२.१५३	पुस्तक पत्र पत्रिका	४,०१०	६,३४२	६,४५१	६,४५६
२.१५४	विज्ञापन, सूचना तथा प्रचार	२९,३५५	३४,४४५	३७,१५२	३८,०८०
२.१५५	संचालक शुल्क	४५८	१,८००	१,८००	१,८००
२.१५६	वार्षिक उत्सव एवं समारोह	१०,४९३	१७,५३०	१३,४९३	१८,३५७
२.१५७	गतिपि सत्कार एवं जनसम्पर्क	१३,२९९	१६,४७३	१७,६५२	१९,१९६
२.१५८	वार्षिक सहायता अन्य उपहार	४३५	१००	१०६	१५,१००
२.१५९	वैतिपुर्ति इनामा	४४,९३३	८,०००	२०,४७१	८,०००
२.१६	खाना खर्च		०	७०४	०
२.१६०	परिक्षा संचालन खर्च	६,६२३	१६,०००	१४,९७४	४०,०००
२.१६१	पुरस्कार । सदस्यता शुल्क	२,७७८	१,२००	१,२००	१,२००
२.१६२	सूचना प्रकाशन खर्च	४१९	३९०	३,११९	२९०
२.१६३	विविध खर्च	१६,४५०	१९,२८०	२१,७५६	२२,२७२
२.१७	आय एवं विविध खर्च :	९,३६०	१२,९५२	४,७५८	१३,३१३
२.१७१	बैंक शुल्क । कमिशन	९,३६०	१२,९५२	४,७५८	१३,३१३
२.१८	व्याज	४,२०४,४५५	४,३६७,८९३	४,३६५,४४०	४,४९६,३८६
२.१८१	बैंक अणामा व्याज	६२,४९५	६२,०००	४,०००	४,०००
२.१८२	विकास सरकारको अणामा व्याज	४,१४१,९९०	४,३०५,८९३	४,३६१,४४०	४,४९२,३८६
२.१८३	संवर्धनसहायको अणामा व्याज	०	०	०	०
२.१८४	अणामा एवं व्याज	०	०	०	०
२.१९	रोयल्टी	८८८,६६७	९७६,४००	९७६,४००	९९७,४००
२.१९१	रोयल्टी	८८८,६६७	९७६,४००	९७६,४००	९९७,४००
२.२०	अन्य खर्च :	०	०	०	०
२.२०१	तस	०	०	०	०
२.२०२	आपकर	०	०	०	०
२.२१	कुल सम्मा :	३०,४९९,१५९	३५,२५५,४२९	३३,५२९,३१५	४०,९७७,४६३





# नेपाल विद्युत प्राधिकरण

आ.ब. २०७२/०७३ को

संचालन संचार बनेट

प्राधिकरण

(रु. हजारमा)

वेला शीर्षक	आ.ब. २०७२/०७३ को बनेट	केन्द्रीय कार्यालय ने. वि. प्रा.	संस्थागत विविध विभाग	उन्निविदारित निर्देशनालय	उत्पादन निर्देशनालय	आयोजना व्यवस्थापन निर्देशनालय	प्रसारण निर्देशनालय	वितरण तथा यात्रक सेवा निर्देशनालय
उत्पन्न तथा सुविधाहरू	५,१६०,६२६	७५७,७६३	२८१,७७७	१२२,७७७	६३२,३९०	१०,९००	३८३,४२३	२,९३८,९१८
	२,४२७,०२०	१४२,६८८	१४२,६२९	१२,४०७	२७२,१३६	६,४००	१७४,७९९	१,४७८,८६१
सुविधाहरू	१२,०४४	७००	२,२६०	६४४	८५८	१४०	७७१	६,४६०
सुविधाहरू	९३४,८१९	६७,४१७	४४,७४०	२४,१४४	२७,३६१	१,३००	१२०,२७७	४४८,४७०
सुविधाहरू	६०३,२६२	१६,४७९	३८,१२४	६,९८४	६४,७४३	९७४	३६,०३८	४४०,७७७
सुविधाहरू	२२७,४३२	१४,९८१	१४,२४०	६,०९२	२७,०६१	६४०	१७,७७४	१४३,४७७
सुविधाहरू	१८१,४९७	१०,४८४	१०,०००	६,७२७	२२,२४९	४००	१३,३९६	११८,०४१
सुविधाहरू	८९,१२२	२,४७०	४,८२३	४,८०७	७,०९१	०	४,८७९	६२,९८२
	०	०	०	०	०	०	०	०
सुविधाहरू	४८०,०२०	४८०,०००	०	०	०	०	०	०
सुविधाहरू	१२,९१४	२,८६०	२,४००	३२०	१,४०८	२४	४४४	४,३४७
सुविधाहरू	१९२,३६२	१२,४८४	९,३००	८,४६३	९२,४७३	४००	१४,७४४	१२४,४०१
सुविधाहरू	७५६,९४६	१८२,६३७	२७,६१४	४,४०८	४६,७४०	०	१४,३९७	४४६,६८०
	६,२२०	३,०००	३,०६०	०	०	०	०	१६०
सुविधाहरू	६६३,९९२	१६७,२३७	४,६४६	४,४०८	४६,७४०	०	१४,३९७	४४६,६३०
सुविधाहरू	२३,९७३	८,०००	१०,४७३	०	०	०	०	४,४००
सुविधाहरू	२१,७४४	७,४००	२,३६४	०	०	०	०	४,४९०
सुविधाहरू	४,८७९,४७२	९४७,४००	३०६,३९१	१४७,३०२	६९२,१६०	१०,६०८	३९७,८२०	३,४६४,६६८
सुविधाहरू	१,१२०,७७१	०	६००,०००	४६०	४७८,१११	१०	४९०	४१,४२०
सुविधाहरू	४९४,४१६	०	४९०,०००	३००	१,९९६	०	०	२,२२०
सुविधाहरू	३६,२१७	०	३०,०००	४०	४,७७६	०	०	४०७
सुविधाहरू	४४१,०७९	०	८०,०००	०	४६८,९४९	०	०	२,१२०
सुविधाहरू	८,६२०	०	०	१३०	१,१३०	१०	२८०	७,०८०
सुविधाहरू	३०,९९९	०	०	०	४७०	०	२३०	२४,४९९
	३४६,४०२	२४,०२७	४,०००	७,८८४	४२,०७४	१,८१०	२७,४८४	४४६,६३०
	८,७४२	६७७	०	१६०	४९६	२००	९९०	६,१०६
	४४,४३२	४,९००	०	१,६९१	७,६३२	२४०	२,१७०	२७,७८९
	६,३००	४,४००	०	३००	०	४००	०	१,०००
	२७,९१४	१३,९४०	४,०००	४,७४४	३३,९४७	८६०	२४,२८८	१९३,९४९
	२४,७७७,४४९	२४,१४०,४४०	०	०	०	०	०	६२०,०८९
	२४,७७७,४४९	२४,१४०,४४०	०	०	०	०	०	६२०,०८९
	२,३४६,९२३	१३,३४०	११६,३१६	३३,०१०	८१६,८०४	२४०	२१४,४३०	१,०३७,४३४
	६७४,६१९	०	७४,८००	४,६००	४०१,८४०	०	९७,८००	१६३,७७९
	६६३,६४२	१०,९४०	१२,७००	६,४००	४६६,८४०	१००	४३,२०२	८४,३४०
	१४२,३२४	०	७,०४०	०	३,३४०	०	२३,७६०	११८,१७४
	४९३,७४४	०	४२,८३४	०	३,८२४	०	०	४३७,०७६
	१३,९३८	०	०	०	२००	०	०	१३,७३८
	११,३९२	०	०	१०	१,७९०	०	०	९,४९२
	३०९,२६८	०	४३,९४४	४४०	१४,८४४	०	३७,६८८	२११,३१४
	३१,४७४	०	०	०	७०	०	६२०	३०,८८४
	३४,४२८	२,४००	०	१,३००	३,१३४	१४०	१,४६०	२६,०१३
	३७६,७२१	२७,०४४	७,४४०	१२,६२४	४४,९९४	१,३६०	१८,३२३	२४३,९२४
	२०८,८३८	१४,४९४	२,२००	६,८४१	२८,८६८	८००	१०,६९८	१४४,००६
	२८,१९७	२,४४०	०	१,२७३	३,१०७	१६०	१,१४४	१९,७६२
	१३९,६८६	९,०००	४,२४०	४,४००	२३,८२०	४००	६,४६०	९०,९४६
	०	०	०	०	०	०	०	०



नेपाल विद्युत प्राधिकरण

বি. ট্যাং

क्र.सं.	सेवा शीर्षक	आ.व. २०७३-०७४ को बजेट	संलग्न कार्यालय के वि. मा.	समाप्त विविध विभाग	अनिवार्य निर्देशनालय	उत्पादन निर्देशनालय	आयोजना व्यवस्थापन निर्देशनालय	प्रसारण निर्देशनालय	वितरण तथा प्रादिक सेवा निर्देशनालय
२.५	प्रशासनिक खर्च :	१००,५८४	६,६००	१०,०००	३,९४४	९,९९४	३५०	५,३४५	६५,३४५
२.५०१	मजदुर	३३,०२०	०	०	०	०	०	०	३३,०२०
२.५०२	बिभा	१०,६२०	५००	०	६५५	१,६६०	१५०	६५५	६,६५५
२.५०३	इन्जन तेल	१२,०५५	३,०००	०	२,०५५	४,७५०	२००	२,३५५	१६,५५५
२.५०४	भुमि तथा सम्पत्ति कर	२४,७५७	१००	१०,०००	३०२	३,६२५	०	२,३२३	६,६२३
२.५१	वैचार :	४०,६२४	३,०००	०	७९९	४,५३७	४५५	२,७६८	२९,६९५
२.५११	हुलाक, टेलिग्राम तथा कुरियर	२,१८०	३००	०	४९	१०७	१५	१४३	१,५५५
२.५१२	टेलिफोन, टेलेक्स	३८,४४४	२,७००	०	७५०	४,३३०	४४०	२,६२५	२७,४५५
२.५२	व्यवसायिक शुल्क एवं खर्च	११,३३०	८,२००	०	१३०	०	०	०	२,९००
२.५२१	करनुगी शुल्क एवं खर्च	५,९८०	३,०००	०	१३०	०	०	०	२,९८०
२.५२२	ले.प.शुल्क	२,०००	२,०००	०	०	०	०	०	२,०००
२.५२४	ले.प.सम्बन्धी खर्च	३,३५०	३,२००	०	०	०	०	०	३,३५०
२.५२५	अन्य व्यवसायिक खर्च	०	०	०	०	०	०	०	०
२.५३	परिवहन एवं प्रमाण खर्च :	८३,३३७	१९,९५५	८,९००	१,५१०	५,७३५	३००	४,५१२	५१,९००
२.५३१	परिवहन	०	०	०	०	०	०	०	०
२.५३२	प्रमाण खर्च	८३,३३७	१९,९५५	८,९००	१,५१०	५,७३५	३००	४,५१२	५१,९००
२.५४	संस्थानगत विकास खर्च	२५,०००	२५,०००	०	०	०	०	०	२५,०००
२.५४१	संस्थागत विकास खर्च	९,२००	९,२००	०	०	०	०	०	९,२००
२.५४२	तालिम	१५,८००	१५,८००	०	०	०	०	०	१५,८००
२.५५	अन्य खर्च :	१००,५८४	६,६००	१०,०००	३,९४४	९,९९४	३५०	५,३४५	६५,३४५
२.५५१	छुट (गिफ्ट)	०	०	०	०	०	०	०	०
२.५५२	छायाई तथा मालिन्य	१५,८००	१५,८००	०	०	०	०	०	१५,८००
२.५५३	पुस्तक पत्र पत्रिका	२,५५५	२,५५५	०	०	०	०	०	२,५५५
२.५५४	विज्ञापन, सूचना तथा प्रचार	१५,८००	१५,८००	०	०	०	०	०	१५,८००
२.५५५	संचालक शुल्क	१५,८००	१५,८००	०	०	०	०	०	१५,८००
२.५५६	वार्षिक उत्तर एवं संपूर्ण	१५,८००	१५,८००	०	०	०	०	०	१५,८००
२.५५७	अतिथि सत्कार एवं जनसम्पर्क	१५,८००	१५,८००	०	०	०	०	०	१५,८००
२.५५८	चन्द्र उपहार	१५,८००	१५,८००	०	०	०	०	०	१५,८००
२.५५९	क्षेत्रीय प्रतिनिधि	१५,८००	१५,८००	०	०	०	०	०	१५,८००
२.५६	बाजार खर्च	१५,८००	१५,८००	०	०	०	०	०	१५,८००
२.५६०	परिक्षा संचालन खर्च	१५,८००	१५,८००	०	०	०	०	०	१५,८००
२.५६१	पुरस्कार तथा मदद	१५,८००	१५,८००	०	०	०	०	०	१५,८००
२.५६२	सूचना प्रकाशन खर्च	१५,८००	१५,८००	०	०	०	०	०	१५,८००
२.५६९	विविध खर्च	१५,८००	१५,८००	०	०	०	०	०	१५,८००
२.६	व्याज एवं विविध खर्च	२,०६०	१००	०	०	०	०	०	१,९६०
२.६०१	बैंक शुल्क-१-कमिशन	१६	१०	०	०	०	०	०	५,९६०
२.६१	व्याज	१९	१०	०	०	०	०	०	५,९६०
२.६११	बैंक शुल्क-२-व्याज	०	०	०	०	०	०	०	०
२.६११	नेपाल सरकारको शुल्क	०	०	०	०	०	०	०	०
२.६११	राष्ट्रपति कार्यालयको शुल्क	०	०	०	०	०	०	०	०
२.६११	राष्ट्रपति निवासको शुल्क	०	०	०	०	०	०	०	०
२.७	गोपनीय	०	०	०	०	०	०	०	०
२.७०१	गोपनीय	०	०	०	०	०	०	०	०
२.८	अन्य खर्च :	०	०	०	०	०	०	०	०
२.८०१	लक्ष	०	०	०	०	०	०	०	०
२.८११	आयकर	०	०	०	०	०	०	०	०
	कुल बचत :	०	०	०	०	०	०	०	०



# नेपाल विद्युत प्राधिकरण

मा.व. २०७२/०७३ को

पुजीगत बजेट

नेपाल विद्युत प्राधिकरण

क्र.सं.	लेखा शीर्षक	मा.व. २०७०/०७१ को वर्षावधि	मा. व. २०७१/०७२ को		मा. व. २०७२/०७३ को वर्षावधि
			स्वीकृत बजेट	चर्चोवित्त बजेट	
४.१	जग्गा	५८,०७१	३४,३००	३५,०००	३५,०००
४.१०१	जग्गा खरिद	५८,०७१	३४,३००	३५,०००	३५,०००
४.२	भवन	९५,४०६	४६७,९६२	१३८,९७४	७९४,४२६
४.२०१	विद्युत गृह	०	०	०	०
४.२०१	कार्यालय भवन	५४,८२५	३७,४२२	७०,०७८	५५९,६९४
४.२०१	आवसीय भवन	७,२६६	७,४४०	६,४४०	१०४,५४०
४.२०१	गोशाला	६,९१५	१०,२२५	११,५८८	२०,४४०
४.२०१	अन्य सिमिल निर्माण	२६,३९९	७७,५७५	५०,८८८	१०९,६३२
४.३	प्लान्ट तथा मेसिनरी	९८९,९७५	१,८७२,५२०	१,०४४,०४४	२,२०५,५२०
४.३०१	वन विद्युतीय कार्य	१,५००	४,५००	३,०००	१,५००
४.३०२	वन विद्युत मेसिन उपकरण	८१,४६४	१०३,९७४	३७,२९८	१४२,०००
४.३०२	वाणिज्य विद्युत मेसिन उपकरण	३,३४७	४,२४०	६,२४०	७,९००
४.३०३	इन्भर्टर नाइन ३३ के.भि. भन्दा बढि	५,८६४	१२,५००	२,५००	१२,०००
४.३०३	इन्भर्टर नाइन २३ के.भि. भन्दा घटी	१३२,२२३	१६८,२५६	१५२,५५०	३८३,४९६
४.३०३	इन्भर्टर उप स्टेशन, ट्रा. तथा स्विच गेयर	४१,२६०	६३४,६५३	२४९,१६०	६४८,९४६
४.३०३	इन्भर्टर नाइन	२२३,९३३	१९५,६९२	१४६,६९९	२४६,७५५
४.३०३	इन्भर्टर उप स्टेशन, ट्रा. एवं स्विच गेयर	१५९,७५३	३४५,००८	२४२,५७७	३९८,०९२
४.३०३	वीवी टर्भो उपकरण	०	०	०	०
४.३०३	मिटर टर्भो मिटर जाँच उपकरण	१३,३६४	२७५,७५९	१५५,२५९	१६९,५३३
४.३०३	वायुयन्त्र	३,९४४	४,०९७	४,३९४	४,३९०
४.३०३	वायुयन्त्र बत्ति एवं ट्याफीक सिग्नल	५६७	२,७७५	२,८९२	२,७२५
४.३०३	वायुयन्त्र उपकरण	२२,६०८	३१,७३०	३५,२४२	३९,५०२
४.३०३	वायुयन्त्र मेसिन उपकरण	३,९९३	३४,९८०	४,८५७	८८,६३५
४.३०३	वायुयन्त्र-मोडर्न मेसिन उपकरण	२५३,३००	५६,२३९	१,४६२	१६०,०६३
४.३०३	वायुयन्त्र-मोडर्न मेसिन उपकरण	४३,५६५	०	०	०
४.३०३	वायुयन्त्र-मोडर्न मेसिन उपकरण	२७,९००	११,१५३	१४,९७९	२०,९७२
४.३०३	वायुयन्त्र उपकरण	२७,९००	११,१५३	१४,९७९	२०,९७२
४.३०३	वायुयन्त्र उपकरण	१८,५००	४८,५५३	४४,५८४	४४,५८४
४.३०३	वायुयन्त्र उपकरण	१६,३००	८७,४१४	४९,३१६	८६,५८६
४.३०३	वायुयन्त्र उपकरण	१६,३००	१७,४१४	१२,३१६	१६,३१६
४.३०३	वायुयन्त्र उपकरण	०	२०,०००	१७,९००	२०,०००
४.३०३	वायुयन्त्र उपकरण	०	०	०	०
४.३०३	वायुयन्त्र उपकरण	०	४०,०००	३०,५००	४०,०००
४.३०३	वायुयन्त्र उपकरण	१,३७१,०७३	२,४२१,१०५	१,३४८,४९९	३,२५७,६१४





नेपाल विद्युत प्राधिकरण

आ.ब. २०७२।०७३ को

**पूज्यतः वज्रैः**

नैपुण्य निवृत्त प्राधिकरण

क्र.सं.	विवरण	आ.व. २००७-०८ का को बजट	केंद्रिय कोषावली नं. वि. प्र.	संशोधन विशेष विभाग	वित्तियंत्रिक निर्देशनालय	उत्पन्न निर्देशनालय	वापसी आवक्यावली निर्देशनालय	प्रसारण निर्देशनालय	वित्तियंत्रिक निर्देशनालय
५.१	जमा बजट	१५,०००	०	१५,०००	१०,०००	२०,०००	०	०	२०,०००
५.२	जमा	१५,०००	०	१५,०००	१०,०००	२०,०००	०	०	२०,०००
५.२०१	विद्युत शुल्क	७९५,४२६	२,०००	२९,२५०	२४६,३५९	१३०,०००	०	९,२६५	२०९,०००
५.२०१	कोषावली बजट	४५९,९९९	०	०	०	०	०	०	०
५.२०१	कोषावली बजट	१०४,५५०	०	१९,०००	२६,७८९	५,०००	०	०	०
५.२०१	कोषावली बजट	२०,५५०	०	०	०	५५,२००	०	२६००	१६,०००
५.२०१	अन्य वित्तियंत्रिक निर्माण	१०९,१३२	३,०००	१०,५५०	६,६६६	२५,०००	०	०	१९,०००
५.३	जमा वसा वसावली	२,२०५,५२०	१०४,३६३	१९९,२०८	१६२,१२४	१९९,९३९	०	५६६,८८४	१,०८३,८८४
५.३०१	जमा वित्तियंत्रिक कार्य	९,५००	०	७००	०	०	०	०	०
५.३०२	जमा वित्तियंत्रिक कार्य उपकरण	१४२,०००	०	०	०	०	०	०	०
५.३०३	जमा वित्तियंत्रिक कार्य उपकरण	५,२००	०	०	०	१४२,०००	०	०	०
५.३०४	प्रसारण लाइन से को.वि. भागा वसि	१२,०००	०	०	०	१,०००	०	०	०
५.३०५	प्रसारण लाइन से को.वि. भागा वसि	२८३,४९९	०	०	०	०	०	०	०
५.३०६	प्रसारण लाइन से को.वि. भागा वसि	१५८,९९९	०	०	०	०	०	०	०
५.३०७	प्रसारण लाइन से को.वि. भागा वसि	२४६,७९५	०	२९,३०८	०	१६,१००	०	०	०
५.३०८	प्रसारण लाइन से को.वि. भागा वसि	२९८,०९५	०	५५,५००	०	०	०	०	०
५.३०९	सौर ऊर्जा उपकरण	०	०	५५,५००	०	०	०	०	०
५.३१०	सौर ऊर्जा उपकरण	१९९,२१३	२,०००	०	०	०	०	०	०
५.३११	सौर ऊर्जा उपकरण	५,९३०	०	०	०	१,९५०	०	२९,९९५	१०५,९९५
५.३१२	सौर ऊर्जा उपकरण	२,७९५	०	०	०	०	०	०	०
५.३१३	सौर ऊर्जा उपकरण	३९,५०२	५३३	२,०००	१०,३९५	६,५२०	०	३,५५०	३,५५०
५.३१४	सौर ऊर्जा उपकरण	८८,९९५	०	०	०	०	०	०	०
५.३१५	सौर ऊर्जा उपकरण	१९०,०९९	१०९,८९०	५,५५०	३३,०००	१५,५९९	०	१,०००	५,५९९
५.३१६	सौर ऊर्जा उपकरण	०	०	०	०	०	०	१०९	२,०९९
५.४	सौर ऊर्जा उपकरण	२०,९७२	१,९५५	२,७००	१,७५५	१,८९७	१५०	६००	१९,७५५
५.४०१	सौर ऊर्जा उपकरण	२०,९७२	१,९५५	२,७००	१,७५५	१,८९७	१५०	६००	१९,७५५
५.४०२	सौर ऊर्जा उपकरण	५५,३०८	१९,५००	५,५५०	२,९५७	५,५५५	१,०३३	२,२२०	२८,५५५
५.४०३	सौर ऊर्जा उपकरण	५५,३०८	१९,५००	५,५५०	२,९५७	५,५५५	१,०३३	२,२२०	२८,५५५
५.४०४	सौर ऊर्जा उपकरण	१९,३०८	१,२००	५,२००	२०,५५७	१,५९०	६३	५६५	५,५९५
५.४०५	सौर ऊर्जा उपकरण	२०,०००	०	०	२०,०००	१५	१५	०	५,९९५
५.४०६	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४०७	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४०८	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४०९	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४१०	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४११	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४१२	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४१३	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४१४	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४१५	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४१६	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४१७	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४१८	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४१९	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४२०	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४२१	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४२२	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४२३	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४२४	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४२५	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४२६	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४२७	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४२८	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४२९	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४३०	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४३१	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४३२	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४३३	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४३४	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४३५	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४३६	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४३७	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४३८	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४३९	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४४०	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४४१	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४४२	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४४३	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४४४	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४४५	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४४६	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४४७	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४४८	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४४९	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४५०	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४५१	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४५२	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४५३	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४५४	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४५५	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४५६	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४५७	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४५८	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४५९	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४६०	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४६१	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४६२	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४६३	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४६४	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४६५	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४६६	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४६७	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४६८	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४६९	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४७०	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४७१	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४७२	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४७३	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४७४	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४७५	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४७६	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४७७	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४७८	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४७९	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४८०	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४८१	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४८२	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४८३	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४८४	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४८५	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४८६	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४८७	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४८८	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४८९	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४९०	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४९१	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४९२	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४९३	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४९४	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४९५	सौर ऊर्जा उपकरण	२०,०००	०	०	०	०	०	०	०
५.४९६	सौर ऊर्								





# नेपाल विद्युत प्राधिकरण

आ.ब. २०७२/०७३ को

पूँजीगत बजेट

प्रधान कार्यालय, केन्द्रीय भूतानी महाशाखा

(रु. हजारमा)

क्र.सं.	सेवा शीर्षक	आ.ब. २०७०/०७१ को यथार्थ खर्च	आ.ब. २०७१/०७२ को		आ.ब. २०७२/०७३ को बजेट
			स्वीकृत बजेट	संशोधित अनुमान	
४.१	जग्गा	५८,०७१	०	०	०
४.१०१	जग्गा खरिद	५८,०७१		०	०
४.२	भवन	९,३८९	०	०	२,०००
४.२०१	विद्युत गृह	०		०	०
४.२११	कार्यालय भवन	७,३३२		०	०
४.२२१	आवसीय भवन	०		०	०
४.२३१	गोदाम	०		०	०
४.२९१	अन्य सिभिल निर्माण	२,०५७		०	२,०००
४.३	प्लान्ट तथा मेसिनरी	१९१,१५७	५४,०००	८०३	१०४,३८३
४.३०१	जल विद्युतीय कार्य	०		०	०
४.३०२	जल विद्युत मेसिन उपकरण	०		०	०
४.३०३	तापिय विद्युत मेसिन उपकरण	०		०	०
४.३०४	प्रसारण लाइन ३३ के.भि. भन्दा बढि	०		०	०
४.३०५	प्रसारण लाइन ३३ के.भि. भन्दा घटी	०		०	०
४.३०६	प्रसारण उप स्टेशन, ट्रा. तथा स्विच गेयर	०		०	०
४.३०७	वितरण लाइन	०		०	०
४.३०८	वितरण उप स्टेशन, ट्रा. एवं स्विच गेयर	०		०	०
४.३०९	सौर्य ऊर्जा उपकरण	०		०	०
४.३१०	मिटर तथा मिटर जाँच उपकरण	०	२,०००	०	२,०००
४.३११	ग्राहक सेवा	०		०	०
४.३१२	सार्वजनिक बसि एवं टक्काफिक सिग्नल	०		०	०
४.३१३	ज्याकस एवं उपकरण	२,०६८	१,०००	८०३	५२३
४.३१४	कार्यालय मेसिन उपकरण	०		०	०
४.३१५	सुवादी सामान एवं सुन्तीमेसिन । उपकरण	१८९,०८९	५१,०००	०	१०९,८६०
४.३१६	वाहक उपकरण			०	
४.३१७	सुनिश्चित तथा फिन्चर	१८,३५९	२,०००	१,६७१	१,९४५
४.३१८	सुनिश्चित । फिन्चर	१८,३५९	२,०००	१,६७१	१,९४५
४.३१९	कार्यालय उपकरण	१५५,५८०	८,२४०	८,००५	११,४७०
४.३२०	कार्यालय उपकरण	१५५,५८०	८,२४०	८,००५	११,४७०
४.६	बुन्या । विविध सम्पत्ति	१०,७७४	८००	८४५	१,२००
४.६०१	विविध सम्पत्ति	१०,७७४	८००	८४५	१,२००
४.७९१	समावृत्त व्यय			०	
४.७९२	परामर्श सेवा (पूँजीगत)			०	
४.७९३	संस्थागत विकास आयोजना			०	
	कुल जम्मा :	४४३,३३०	६५,०४०	११,३२४	१२०,९९८



# नेपाल विद्युत प्राधिकरण

आ.ब. २०७२/०७३ को

पुंजीगत बजेट

संस्थागत वित्तिय विभाग

(रु. हजारमा)

क्र.सं.	लेखा शीर्षक	आ.ब. २०७०/०७१ को यथार्थ बर्ष	आ.ब. २०७१/०७२ को		आ.ब. २०७२/०७३ को बजेट	आ.ब. २०७२ को प्रस्तावित प्राप्ताहको बजेट
			स्वीकृत बजेट	संगोष्ठित अनुमान		
४.१	जग्गा	०	०	०	१५,०००	
४.१०१	जग्गा खरिद			०	१५,०००	
४.२	मकान	०	२६,८१८	०	२९,२५०	
४.२०१	विद्युत गृह			०		
४.२११	कार्यालय भवन		१०,२००	०	१९,०००	
४.२२१	आवसीय भवन		१,५००	०		
४.२३१	गोशाला			०		
४.२३१	अन्य सिभिल निर्माण		१५,११८	०	१०,२५०	
४.३	प्लान्ट तथा मेशीनरी	०	१३८,७४३	०	१९१,२०८	६,१००
४.३०१	जल विद्युतीय कार्य			०	७००	
४.३०२	जल विद्युत मेशीन उपकरण			०		
४.३०३	तापिय विद्युत मेशीन उपकरण			०		
४.३०४	प्रसारण लाइन ३३ के.भि. भन्दा बढि		२,०००	०		
४.३०५	प्रसारण लाइन ३३ के.भि. भन्दा घटे		८,८००	०	३१,५००	
४.३०६	प्रसारण उप स्टेशन, ट्रा. तथा स्विच गेयर		२४,६२५	०	२९,६०८	१,३००
४.३०७	वितरण लाइन		५०,०००	०	६७,५००	४,२००
४.३०८	वितरण उप स्टेशन, ट्रा. एवं स्विच गेयर		२९,४५०	०	५४,४५०	
४.३०९	सौर उर्जा उपकरण			०		
४.३१०	मिटर तथा मिटर बाँध उपकरण		१९,३४०	०		
४.३११	ग्राहक सेवा			०		
४.३१२	सार्वजनिक बस्ति एवं ट्यापनीक सिगनल			०		
४.३१३	न्यायल एवं उपकरण		१,०६०	०	२,०००	५००
४.३१४	कार्यशाला मेशीन उपकरण			०		
४.३१५	घनार्थ साधन एवं घुम्ती मेशीन। उपकरण		३,४६८	०	५,४५०	१००
४.३१६	वायुशक्ति उपकरण			०		
४.४	फर्मिचर तथा फिस्वर	०	८९५	०	३,७००	१,२००
४.४०१	फर्मिचर। फिस्वर		८९५	०	३,७००	१,२००
४.५	कार्यालय उपकरण	०	४,३००	०	४,३००	१,२००
४.५०१	कार्यालय उपकरण		४,३००	०	४,३००	१,२००
४.६	अन्य। विविध सम्पति	०	८,८९५	०	८,८९५	७००
४.६०१	विविध सम्पति		८,८९५	०	८,८९५	७००
४.७११	संभाव्यता अध्ययन			०		
४.७१२	परामर्श सेवा (पूजीगत)			०		
४.७१३	संस्थागत विकास आयोजना			०		
	कुल जम्मा :	०	१७९,६५९	०	२४७,७०८	१०,०००