

# CHHATTISGARH STATE ELECTRICITY BOARD

## Statement - I

### Annual Statement of Accounts for the year 2008-09 (Apr-08 to Dec-08)

Revenue Account		(Rs. in Lakhs)	
Sche dule	Note	This year 2008- 09 (up to Dec- 08)	Previous year 2007-08
	<b>Units Sold (in millions)</b>	<b>6228.85</b>	<b>10600.51</b>
	<b>INCOME</b>		
1	Revenue from Sale of Power	402058	376041
4	Revenue Subsidies & Grants	0	0
5	Other Income	13830	21204
	<b>Total</b>	<b>415,889</b>	<b>397,244</b>
	<b>Expenditure</b>		
6	Purchase of Power	138368	157694
7	Generation of Power	68488	67625
8	Repairs and Maintenance	16851	17915
9	Employee Costs	59007	70381
10	Administration and General Exp.	7165	6616
11	Depreciation and related Debits (Net)	24061	12563
12	Interest and Finance Charges	26320	27634
	<b>Sub Total ( 6 to 12)</b>	<b>340259</b>	<b>360429</b>
	less: Expenses Capitalised :		
13	Interest and Finance Charges	0	8855
14	Other Expenses Capitalised	1287	3245
	<b>Sub Total ( 13 to 14)</b>	<b>1287</b>	<b>12100</b>
15	Other Debits	428	1179
16	Extra Ordinary Items		
	<b>Total</b>	<b>339400</b>	<b>349508</b>
	<b>Profit/(Loss) Before Tax</b>	<b>76489</b>	<b>47737</b>
17	Provision for Income Tax	1076	2035
	<b>Profit/(Loss) After Tax</b>	<b>75413</b>	<b>45701</b>
18	Net Prior Period credits/(Charges)	-211	735
	<b>Surplus/(Deficit)</b>	<b>75202</b>	<b>46437</b>

General Manager ( F&A)  
C.S.P.H.C.L Raipur.

Addl. Gen. Manager ( F&A)  
C.S.P.H.C.L Raipur.

# CHHATTISGARH STATE ELECTRICITY BOARD

## Statement -II

### Net Revenue Appropriation Account

(Rs. in lacs)

Note	This year 2008-09 (up to Dec-08)	Previous year 2007-08
Balance brought forward from last year	216,295.25	169,858.35
Surplus/(Credit) from Revenue	75,202.10	46,436.90
<b>Credits</b>		
Transfer from General Reserve		
<b>Less : Appropriation</b>		
Contribution to Reserve and Reserve Funds		
Sinking Fund for Repayment of Borrowings		
General Reserve		
Reserve for Investment Allowance		
<b>Balance carried forward</b>	<b>291,497.35</b>	<b>216,295.25</b>

General Manager ( F&A)  
C.S.P.H.C.L Raipur.

Addl. Gen. Manager ( F&A)  
C.S.P.H.C.L Raipur.

**CHHATTISGARH STATE ELECTRICITY BOARD**

**Statement -III**

Balance sheet as at 31st Dec 2008

(Rs. in lacs.)

Sch. No.	Particulars	As at 31st Dec, 2008		As at 31st March, 2008	
<b>Net Assets</b>					
19	Net Fixed Assets				
	Gross Block		625297		544375
	Less : Accumulated Depreciation		179846		155784
	<b>Net Fixed Assets</b>		445451		388591
21	Capital Expenditure in progress		202005		158697
22	Assets not in use		0		0
23	Deferred Cost		0		10
24	Intangible Assets		887		872
25	Investment		27269		59097
	<b>Net Current Assets</b>				
26	Total Current Assets		257010		272127
	Less :				
	Total Current Liabilities				
27	Security Deposits Consumers	47289		46749	
28	Other Current Liabilities	219682		230871	
	<b>Total Current Liabilities</b>	266971		277620	
	<b>Net Current Assets</b>		-9961		-5493
29	Subsidy Receivable from Government		66901		56161
	<b>NET ASSETS</b>		<b>732552</b>		<b>657935</b>
30	Borrowings of Working Capital		0		10000
31	Payments due on Capital Liabilities		50429		34022
32	Capital Liabilities		161814		178265
33	Funds from State Government				
	(A) Loan	74079		76495	
	(B) Equity Capital	2312		2312	
	Total funds from State Govt.		76390		78806
34	Contributions, Grants and Subsidies towards Cost of Capital Assets		134575		123250
35	Reserves and Reserve Funds		17847		17297
	Surplus		291497		216295
	<b>NET LIABILITIES</b>		<b>732552</b>		<b>657935</b>

**General Manager ( F&A)**  
C.S.P.H.C.L Raipur.

**Addl. Gen. Manager ( F&A)**  
C.S.P.H.C.L Raipur.

# CHHATTISGARH STATE ELECTRICITY BOARD

## Schedule-1

### Revenue from Sale of Power

(Amount in Rs.)

S.N o.	Particulars	Accounts Code	This year 2008-09 (up to Dec-08)	Previous year 2007-08
1	Revenue from Sale of Power : Inter State APTRANSCO	61 101	0	0
2	Power trading co.	61 104	8,275,666,839	2,186,969,513
3	Delhi Vidut Board	61 108	0	0
4	Gujrat Electricity Board	61 113	0	0
5	UI charges	61 115	5,060,165,043	3,697,727,836
6	S R Export	61 116	0	0
7	others	61 130	0	0
	<b>Total Revenue inter state (1 To 7)</b>		<b>13,335,831,882</b>	<b>5,884,697,349</b>
	Revenue from Sale of Power : Other Consumers			
8	Domestic Light & Fan : Domestic Small Power	61 20	3,548,244,582	4,088,780,834
9	Commercial Light & Fan	61 21	1,167,980,457	1,429,862,165
10	commercial small power	61 22	0	1,982,900
11	Industrial Medium & Low Voltage	61 23	930,829,529	1,286,575,643
12	Industrial Power : High Tension	61 24	18,167,739,193	21,073,698,557
13	Public Lighting - LT	61 25	62,135,942	87,891,377
14	Irrigation & Agricultural Dewatering : HT/LT	61 26	420,335,948	440,836,700
15	Supplies in bulk : HT- Other	61 27	109,287,573	130,777,296
16	Supplies in bulk : HT - Others	61 28	1,050,560	80,526
17	Traction Railway high/Low tension	61 30	1,808,870,091	2,240,861,259
	<b>Total Revenue (1 To 17)</b>		<b>39,552,305,758</b>	<b>36,666,044,606</b>
18	Electricity Duty Recovery	61 501 To 519	0	0
19	Other State Levies Recovery	61 521 To 539	0	0
20	Meter Rent/Service line rental	61 6	171,132,685	260,236,683
21	Recoveries for theft of Power/ Malpractice	61 7	1,403,476	411,263
	<b>Sub Total (18 to 21)</b>		<b>172,536,161</b>	<b>260,647,946</b>
22	Transmission charges recovery	61 8	8,639,437	22,225,566
23	Misc. charges from consumers	61 9	472,339,045	655,140,141
	<b>GROSS - REVENUE FROM SALE OF POWER</b>		<b>40,205,820,401</b>	<b>37,604,058,259</b>
24	Less : Electricity Duty Payable (Contra)	61 541 To 559	0	0
25	Other State Levies Payable (Contra)	61 561 To 579	0	0
	<b>TOTAL</b>		<b>40,205,820,401</b>	<b>37,604,058,259</b>

Addl. Gen Manager ( F&A)  
C.S.P.H.C.L Raipur.

# CHHATTISGARH STATE ELECTRICITY BOARD

## Schedule-2

### Element-wise Analysis of Revenue

(Amount in Rs.)

S.No.	Particulars	Accounts Code	This year 2008-09 (up to Dec-08)	Previous year 2007-08
<b>1. Revenue</b>				
	Demand Charge		5,215,602,277	6,009,298,462
	Energy Charges		34,486,306,147	30,881,322,742
	Other Charges		153,000	2,039,800
	Fuel Cost Adjustment Charge		30,089,799	127,175,242
	Percentage Surcharges		0	257,840
	Low Power Factor Charge		-179,381,912	-335,474,330
	Adjustment to past billings		-463,554	-18,575,150
	<b>SUB-TOTAL</b>		<b>39,552,305,758</b>	<b>36,666,044,606</b>
<b>2. ELECTRICITY &amp; OTHER STATE LEVIES :</b>				
	Electricity Duty Recovery	61 501 To 519	0	0
	Other State Levies Recovery	61 521 To 539	0	0
	<b>TOTAL EXCISE</b>		<b>0</b>	<b>0</b>
3	Meter Rent/ Service Line Rental	61 6	171,132,685	260,236,683
4	Recoveries for theft of Power / Malpractic	61 7	1,403,476	411,263
5	Wheeling charges Recoveries	61 8	8,639,437	22,225,566
6	Misc. Recoveries	61 9	472,339,045	655,140,141
	<b>GROSS REVENUE FROM SALE OF POWER</b>		<b>40,205,820,401</b>	<b>37,604,058,259</b>
	LESS : Electricity duty payable ( contra)	61 541 To 559	0	0
	Other State Levies Payable (Contra)	61 561 To 579	0	0
	<b>TOTAL</b>		<b>40,205,820,401</b>	<b>37,604,058,259</b>

**Addl. Gen Manager ( F&A)  
C.S.P.H.C.L Raipur.**

**CHHATTISGARH STATE ELECTRICITY BOARD**  
**Schedule-4**

**Revenue Subsidy & Grants**

(Amount in Rs.)

S.No.	Particulars	Accounts Code	This year 2008-09 (up to Dec-08)	Previous year 2007-08
1	R.E. Subsidy	63      110	0	0
2	Grant for Research Development	63      120	0	0
	<b>TOTAL</b>			

Addl. Gen Manager ( F&A)  
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# CHHATTISGARH STATE ELECTRICITY BOARD

## Schedule-5

### Other Income

(Amount in Rs.)

S.No.	Particulars	Accounts Code	This year 2008-09 (up to Dec-08)	Previous year 2007-08
1	Interest on Staff Loans & Advances	62 210 To 219	7,935,272	11,374,652
2	Income from Investments	62 220 To 239	275,059,314	362,456,808
3	Interest on Loans & Advances to Licensees	62 240	2,955,136	32,147,896
4	Delayed payment charges	62 250	373,063,879	436,300,365
5	Interest on advances to suppliers / contractors	62 260	1,495,895	7,144,053
6	Interest from Banks (other than fixed deposit)	62 270	0	0
7	Income from Trading	62 3	435,722,714	707,962,097
8	Income from Staff welfare activities	62 6	394,681	970,309
9	Miscellaneous	62 9	286,403,932	441,588,761
10	Others	62 265, 280, 285	0	120,420,737
	<b>TOTAL</b>		<b>1,383,030,823</b>	<b>2,120,365,678</b>

TOTAL

Addl. Gen Manager ( F&A)  
C.S.P.H.C.L Raipur.

# CHHATTISGARH STATE ELECTRICITY BOARD

## Schedule-6

### Purchase of power

(Amount in Rs.)

S.No.	Particulars	Accounts Code	This year 2008-09 (up to Dec-08)	Previous year 2007-08
<b>I</b>	<b>Power Purchased</b>	70 1		
	(A) A.P.S.E.B.	70 101	0	0
	(B) M.S.E.B.	70 102	0	0
	(C) N.T.P.C.	70 103	4,242,844,129	3,935,443,473
	(D) M/s PTC & NTPCVVN	70 104	47,945,050	1,061,797,964
	(E) R.S.E.B.	70 105	0	0
	(F) U.P.S.E.B.	70 106	0	0
	(G) Balco Korba	70 109	0	0
	(H) Transmission Charges to P.G.C.I.L.	70 110	502,060,458	379,714,228
	(I) K.A. P.P. Surat	70 111	409,926,396	617,365,929
	(J) B.S.E.S. Bombay	70 116	0	0
	(K) P.S.E.B.	70 117	0	0
<b>II</b>	II. Power Purchased from Private Sector	70 2	8,496,292,808	8,622,541,454
<b>III</b>	<b>III. Total Power Purchased (I+II)</b>		<b>13,699,068,841</b>	<b>14,616,863,048</b>
<b>IV</b>		70 4	0	0
<b>V</b>	UI Charges	70 6	137,724,173	1,152,555,725
	<b>TOTAL</b>		<b>13,836,793,014</b>	<b>15,769,418,773</b>

**Addl. Gen Manager ( F&A)  
C.S.P.H.C.L Raipur.**



# CHHATTISGARH STATE ELECTRICITY BOARD

## Schedule-7

### Generation of Power

(Amount in Rs.)

S.No	Particulars	Accounts Code	This year 2008-09 (up to Dec-08)	Previous year 2007-08
	<b>FUEL CONSUMPTION</b>			
1	Coal	71      110	5,463,679,221	5,184,844,029
2	Oil	71      120	394,069,048	319,625,430
3	High Speed Diesel/ Light Diesel Oil	71      121	96,858,468	165,950,237
4	Gas	71      130	0	0
5	other	71 140 To 199	0	4,656,568
<b>6</b>	<b>Sub-Total (1 to 5)</b>		<b>5,954,606,737</b>	<b>5,675,076,265</b>
7	(A) Other Fuel Related costs	71      2	348,693,051	139,642,840
	(B) Freight variance on coal receipts	71      3	0	0
	(C) Stock shortage on physical verification of Fuel stock	71      4	0	0
	(D) Excess Found on Physical verification of Fuel stock	62      7	0	0
<b>8</b>	<b>Sub-TotalFor Fuel cost (6+7)</b>		<b>6,303,299,788</b>	<b>5,814,719,105</b>
	<b>OPERATING EXPENSES</b>			
9	<b>Cost ofwater</b>	71      5	240,709,282	618,386,681
	Cost of Hydel Power			
	Cost of Thermal Power			
10	Lubricants and consumable stores	71      6	40,962,217	55,700,470
11	Station Supplies	71      7	243,682	5,274,655
12	Electricity Duty & Cess on Auxiliary consumption	71      8	258,083,095	242,021,216
<b>13</b>	<b>Sub-TotalFor Operating expenses (9 to12)</b>		<b>539,998,276</b>	<b>921,383,022</b>
<b>14</b>	<b>Cost ofF Generation of Power (8+13)</b>		<b>6,843,298,065</b>	<b>6,736,102,126</b>
15	fuel Related losses	72 1 and 2	5,475,392	26,433,043
<b>16</b>	<b>Total (14+15)</b>		<b>6,848,773,457</b>	<b>6,762,535,169</b>
<b>17</b>	<b>TOTAL</b>		<b>6,848,773,457</b>	<b>6,762,535,169</b>

**Addl. Gen Manager ( F&A)  
C.S.P.H.C.L Raipur.**

# CHHATTISGARH STATE ELECTRICITY BOARD

## Schedule-8

### Repairs & Maintenance

(Amount in Rs.)

S.No.	Particulars	Accounts Code	This year 2008-09 (up to Dec-08)	Previous year 2007-08
	Repairs & Maintenance to :			
1	Plant & Machinery	74 1	1,228,014,040	1,366,594,062
2	Buildings	74 2	171,355,160	139,560,695
3	Civil Works	74 3	50,820,575	78,365,283
4	Hydraulic works	74 4	39,280,141	15,340,117
5	Lines, Cable Network etc.	74 5	157,004,411	169,314,050
6	Vehicles	74 6	23,492,861	31,905,213
7	Furniture & Fixtures	74 7	1,073,367	593,497
8	Office equipments	74 8	14,094,711	11,283,477
9	Station Supplies T&D	74 900	0	0
10	Other Credits to Repairs & Maintenance Charge	74 998	-55,035	-21,410,226
	<b>TOTAL</b>		<b>1,685,080,231</b>	<b>1,791,546,167</b>

Addl. Gen Manager ( F&A)  
C.S.P.H.C.L Raipur.

# CHHATTISGARH STATE ELECTRICITY BOARD

## Schedule-9

### Employee Cost

(Amount in Rs.)

S.No.	Particulars	Accounts Code	This year 2008-09 (up to Dec-08)	Previous year 2007-08
1	Salaries	75 1	1,415,186,941	1,696,256,672
2	Overtime	75 2	103,407,839	136,569,644
3	Dearness Allowance	75 3	1,111,664,955	939,679,261
4	Other Allowance	75 4	311,259,486	309,065,331
5	Bonus/Ex-gratia	75 5	81,093,934	84,786,121
6	Productive incentive	75 520	30,646,854	35,921,500
7	Additional Pay	75 670	739,735,310	829,193,824
	Additional wages	75 101	11,650,627	16,124,339
	Interim Relief /wage revision		0	938,242,434
<b>8</b>	<b>Sub-Total (1 to 7)</b>		<b>3,804,645,945</b>	<b>4,985,839,125</b>
9	Medical Expenses Reimbursement	75 611	17,852,298	21,663,312
10	Leave Travel Assistance	75 612	85,056,967	18,247,669
11	Tution Fees Reimbursement	75 613	4,406,622	4,466,356
12	Earned Leave encashment	75 617	48,425,282	59,682,291
13	Compensatory Encashment to officers & officials	75 618	15,002,928	27,684,633
14	Payment under Workmen's Compensation Act.	75 629	6,947,338	3,143,558
16	Expenditure on E.S.I.C.	75 650	0	40,200
17	Supply of Free Electricity to Employees	75 660	15,694,858	9,382,564
<b>18</b>	<b>Sub-Total (other staff costs) (9 to 17)</b>		<b>193,386,293</b>	<b>144,310,583</b>
19	Staff welfare Expenses	75 7	67,092,374	68,178,197
20	Terminal benefits	75 8	1,838,053,042	1,906,919,619
21	Other credits to Employee cost	75 998	-2,488,008	-67,168,705
	<b>TOTAL</b>		<b>5,900,689,646</b>	<b>7,038,078,820</b>

**Addl. Gen Manager ( F&A )  
C.S.P.H.C.L Raipur.**

# CHHATTISGARH STATE ELECTRICITY BOARD

Schedule-10

## Administration & General Expenses

(Amount in Rs.)

S.No.	Particulars	Accounts Code	This year 2008-09 (up to Dec-08)	Previous year 2007-08
1	<b>Rent, Rates &amp; Taxes</b>			
	(i) Rent	76 101	1,911,983	3,920,617
	(ii) Rates & Taxes	76 102	104,837,489	115,253,153
	(III) Lease Rent to Lessors	76 103	4,600	85,494
2	Insurance	76 104 to 107	55,539,360	143,748,540
3	(i) Revenue Stamp Expenses Account	76 109	83,864	61,146
4	Telephone Charges, Postage, Telegram and Telex chres	76 110 To 113	25,663,475	26,160,605
5	Professional Charges	76 12		
	(I) Legal Charges	76 121	11,398,096	16,397,577
	(ii) Audit Fees	76 122	1,761,125	2,164,955
	(iii) Consultancy Charges	76 123 & 126	80,166,233	31,783,827
	(iv) Technical Fees	76 124	11,972,881	9,750,391
	(v) Other Professional Charges	76 125 & 127	15,383,855	120,682,190
6	Conveyance & Travel Expenses	76 131 To 140	98,750,296	118,292,014
7	Other Expenses	76 151 To 196		
	(A) Fees & Subscription	76 151	15,024,849	10,161,886
	(B) Books & Periodicals	76 152	294,625	1,960,969
	(C) Printing & Stationary	76 153 and 154	17,766,687	28,704,128
	(D) Advertisement	76 155	64,666,925	49,170,569
	(E) Contributions	76 157 and 192	16,677,298	54,066,500
	(F) Electricity Charge (Offices)	76 158	20,302,054	9,896,169
	(G) Water Charges	76 160	3,808,053	3,025,857
	(H) L.T. Meter Testing/ Reading on Contract	76 161	1,085,241	642,824
	(I) Entertainment	76 162	1,954,602	2,961,194
	(J) Miscellaneous Expenses	76 159, 165, 180, 190, 191, 193, 195, 196 . 800	96,878,026	91,798,176
			0	0
8	<b>Total of other Expenses</b>		238,458,359	252,388,272
9	Freight	76 210 To 220	222,545	128,826
10	Other Purchase related expenses	76 230 To 283	70,725,741	-61,716,897
11	Other credits to the Admn. & Gen. Expenses.	76 998	-390,877	-6,749,160
	<b>TOTAL</b>		<b>716,489,025</b>	<b>661,577,220</b>

Addl. Gen Manager ( F&A)  
C.S.P.H.C.L Raipur.

# CHHATTISGARH STATE ELECTRICITY BOARD

Schedule-11

## Depreciation & Related Debits (Net)

(Amount in Rs.)

S.No.	Particulars	Accounts Code	This year 2008-09 (up to Dec-08)	Previous year 2007-08
1	Depreciation	77 110 To 250	2,406,100,740	1,256,298,532
2	Lease Rental /Amortisation of loss on sale of Asset under sale and lease back	77 290	0	0
3	Assets Decommissioning Cost	77 5	0	0
4	Small and low value Items Written-off	77 6	0	0
<b>5</b>	<b>Sub-Total (1 to 4)</b>		<b>2,406,100,740</b>	<b>1,256,298,532</b>
6	Written down value of assets scrapped	77 710	0	0
7	Written-off ofr deficits of fixed Assets	77 720	0	0
8	Losses on Sale of Fixed Assets	77 730	0	0
<b>9</b>	<b>Sub-Total (6 to 8)</b>		<b>0</b>	<b>0</b>
<b>10</b>	<b>Total of Debits (5 and 9)</b>		<b>2,406,100,740</b>	<b>1,256,298,532</b>
	Less :			
11	Gain on sale of Assets (Excluding Capital Gain Rs. .... NIL..... transferred to Capital Reserve)	62 4	0	0
	<b>TOTAL</b>		<b>2,406,100,740</b>	<b>1,256,298,532</b>

Addl. Gen Manager ( F&A)  
C.S.P.H.C.L Raipur.

# CHHATTISGARH STATE ELECTRICITY BOARD

Schedule-12

## Interest & Finance Charges

(Amount in Rs.)

S.No.	Particulars	Accounts Code	This year 2008-09 (up to Dec-08)	Previous year 2007-08
1	Interest on State Government Loans	78 1	507,283,014	754,437,831
2	Interest on Bonds	78 2	159,300,000	193,400,000
3	Interest on Debentures	78 3	135,300,000	152,800,000
5	Interest on Other Loans / Deferred Credits	78 5		
	(i) Deferred Payment Credit in Rupees (IDBI)	78 510	-	-
	(ii) L.I.C. Loans	78 515	-	-
	(iii) Repayment of Interest to LIC Housing	78 516	-	-
	(iv) A.R.D.C. Loans	78 520	-	-
	(v) R.E.C.	78 525	998,365,543	946,517,766
	(vi) Loans from Commercial Banks for Electrification Schemes (SPA)	78 535	-	3,481,484
	(xii) Interest on C.s.S. for Renovation & Modernisation	78 552	55,916,766	76,832,869
	(xiv) Interest on Loans from Housing Development Finance Corporation	78 554	-	-
	(xv) Interest on Loans from Power Finance	78 555	-	-
	(xvi) Interest on Loans from Power Finance Corporation	78 556	211,318,087	195,622,944
	(xxii) Interest on Loans from SIDBI	78 563	-	-
	(xxv) Interest on Loans from M/s Canfin Homes Ltd. Bhopal	78 566	-	-
6	Penal interest in respect of Capital Liabilities	78 To 599	-	-
			1,265,600,396	1,222,455,063
7	Interest to consumers	78 6	189,084,537	242,608,284
8	Total Interest on Capital Liabilities		2,256,567,947	2,565,701,178
9	Interest on Borrowings for Working Capital	78 7	132,145,447	3,126,578
10	Other Interest and Finance Charges	78 8		
11	Discount to consumers for timely payment of bills	78 820	217,803,022	-
		To 839		
12	Interest to Suppliers / Contractors	78 841	10,000,000	172,800,000
		To 842		
13	Interest on Fixed Deposits	78 850	-	-
14	Interest on Contributory Provident Fund	78 851	-	-
15	Interest on General Provident fund	78 852	-	-
16	Interest on Security Deposit From staff	78 853	-	-
17	Other Interest	78 855	-	1,172,295
	<b>Sub- Total (10 to 17)</b>		<b>227,803,022</b>	<b>173,972,295</b>
18	Cost of Raising Finance	78 861	3,506,976	221,184
		To 869		
19	Discount on Issue of Bonds / Debentures	78 871	-	-
20	Premium on Redemption of Bonds / Debentures	78 873	-	-
	<b>Sub- Total (18 to 20)</b>		<b>3,506,976</b>	<b>221,184</b>
21	Other Charges	78 881	11,932,946	20,407,340
		To 889		
22	Interest on sums paid by State Govt. under Guarantees	78 890	-	-
	Less : Rebate in interest on timely Repayment	62 920	-	-
	<b>TOTAL</b>		<b>2,631,956,338</b>	<b>2,763,428,575</b>

Addl. Gen Manager ( F&A)  
C.S.P.H.C.L Raipur.

# CHHATTISGARH STATE ELECTRICITY BOARD

## Schedule-13

### Interest & Finance Charges capitalised

(Amount in Rs.)

S.No.	Particulars	This year 2008-09 (up to Dec-08)	Previous year 2007-08
	I Net Interest capitalised	0	885,495,059

Addl. Gen Manager ( F&A)  
C.S.P.H.C.L Raipur.

# CHHATTISGARH STATE ELECTRICITY BOARD

## Schedule-14

### Other Expenses Capitalised

(Amount in Rs.)

S. No	Particulars	Account Code	This year 2008-09 (up to Dec-08)	Previous year 2007-08
1	Capitalisation of cost of Genertion during trial stage	71 9	0	-143,802,545
2	Repairs and Maintenace	74 999	1,913,619	15,447,588
3	Employees costs capitalised	75 9	119,401,358	241,960,734
4	Administration and General	76 9	7,403,086	210,890,220
5	Depreciation and related costs capitalise	77 9	0	0
	<b>TOTAL</b>		<b>128,718,063</b>	<b>324,495,996</b>

**Addl. Gen Manager ( F&A)  
C.S.P.H.C.L Raipur.**



# CHHATTISGARH STATE ELECTRICITY BOARD

## Schedule-15

### Other Debits

(Amount in Rs.)

S. No	Particulars	Account Code	This year 2008-09 (up to Dec-08)	Previous year 2007-08
1	Material cost variance	79 1	0	0
2	Research & Development Expenses	79 2	0	0
3	Cost of Trading / Manufacturing Activities	79 3	4,897,900	7,120,898
4	Bad and doubtful debts written-off/Provided for	79 4	23,990,400	87,265,169
5	Miscellaneous losses & write-offs	79 5	13,900,384	15,819,605
6	Sundry Expenses	79 7	0	7,665,402
	<b>TOTAL</b>		<b>42,788,684</b>	<b>117,871,074</b>

**Addl. Gen Manager ( F&A )  
C.S.P.H.C.L Raipur.**

# CHHATTISGARH STATE ELECTRICITY BOARD

## Schedule-16

### Extraordinary Items

(Amount in Rs.)

S.No.	Particulars	Account Code	This year 2008-09 (up to Dec-08)	Previous year 2007-08
1	Extraordinary Credits (Including Subsidies against losses on account of Flood, Fire, Cyclone etc.)	63 2	0	
	<b>Total Credits</b>		0	
2	Extraordinary debits (losses on account of Flood, Cyclone-Fire etc.)	79 8	0	
	<b>Total Debits</b>		0	
3	<b>Extraordinary items (Net)</b>			

Addl. Gen Manager ( F&A)  
C.S.P.H.C.L Raipur.

# CHHATTISGARH STATE ELECTRICITY BOARD

Schedule-17

## Provision for Income - Tax

(Amount in Rs.)

S. No	Particulars	Account Code	This year 2008-09 (up to Dec-08)	Previous year 2007-08
1	provision for Income - Tax	46 8	107,633,176	203,513,423
	<b>Total</b>		<b>107,633,176</b>	<b>203,513,423</b>

Addl. Gen Manager ( F&A)  
C.S.P.H.C.L Raipur.

# CHHATTISGARH STATE ELECTRICITY BOARD

## Schedule-18

### Net Prior period credits / charges

(Amount in Rs.)

S.No.	Particulars	Account Code	This year 2008-09 (up to Dec-08)	Previous year 2007-08
<b>1</b>	<b>Income relating to previous years</b>			
	(i) Coal related gains of prior periods	65 110	0	0
	(ii) Oil related gains of prior periods	65 120	0	0
	(iii) Receipts from consumers relating to prior periods	65 200	1,635,000	3,266,990
	(iv) Interest Income for prior periods	65 400	8,030,046	0
		65 500	224,640	
	(v) Excess provision for depreciation in prior periods	65 600	0	0
	(vi) Excess provision for interest and other Finance charges in prior periods	65 700	0	111,250,111
	(vii) Other excess provision in prior periods	65 800	283,934,990	4,260,234
	(viii) Other income relating to prior periods	65 900	125,328,619	872,393
	<b>sub - Total (i) to (viii)</b>		419,153,294	119,649,728
<b>2</b>	<b>Prior period Expenses/ Losses</b>			
	(i) Short provision for power purchase in previous year	83 100	9,945,399	0
	(ii) Coal related expenses / losses of previous years	83 210	14,765,542	0
	(iii) Oil related expenses/ losses of previous years	83 220	0	0
	(iv) Operating expenses of previous years	83 300	13,980,953	0
	(v) Excise duty on generation relating in previous years	83 400	0	0
	(vi) Employees cost relating to previous years	83 500	215,158,610	2,477,490
	(vii) Depreciation under provided in previous year	83 600	0	0
	(viii) Interest & other Finance charges relating to previous year	83 700	22,708,748	16,710,000
	(ix) Other charges	83 800	21,892,958	19,363,506
	(x) Short provision for Income tax Previous year	83 810	145,020,211	1,872,091
	(xi) Administrative expenses - previous years	83 820	862,472	0
	(xii) Material related expenses-previous years	83 840	-4,126,331	5,682,992
	(xiii) Provision for Bad & Doubtful Debts previous years	83 850	0	0
	<b>Sub - Total 2 (i) to (xiii)</b>		440,208,562	46,106,078
	<b>Net prior period credits (1-2)/Charges (2-1)</b>		<b>-21,055,267</b>	<b>73,543,650</b>

**Addl. Gen Manager ( F&A)  
C.S.P.H.C.L Raipur.**

# CHHATTISGARH STATE ELECTRICITY BOARD

## Fixed Assets and Provision for Depreciation

S. No.	Gross Block						Provision for Depreciation					Net	
	Asset Group	A/c Code	At the end of previous Year as at 31-03-2008	Additions	Deductions/Adjustment	Reclassification	At the end of this year as at 31-12-2008	At the end of previous Year as at 31-03-2008	Depreciation for the year	Adjustment on deduction	Reclassification	At the end of this year as at 31-12-2008	At the end of previous Year as at 31-03-2008
1	Land & Land Rights	10 1	340,004,016	300,100,504			640,104,520	1,652,690	1,961,625			3,614,315	338,351,326
2	Buildings	10 2	1,507,887,809	195,499,170			1,703,386,979	712,087,606	27,932,837			740,020,443	795,800,203
3	Hydraulic Works	10 3	270,906,473	54,879,178			325,785,651	165,736,102	1,969,680			167,705,782	105,170,371
4	Other Civil Works	10 4	376,300,132	21,033,031			397,333,162	48,322,613	8,390,678			56,713,291	327,977,519
5	Plant & Machinery	10 5	38,823,221,561	4,022,519,563			42,845,741,124	9,330,557,988	1,778,353,936			11,108,911,924	29,492,663,574
6	Lines & Cable Net works	10 6	12,675,175,945	3,486,694,179			16,161,870,124	5,137,470,809	548,841,640			5,686,312,449	7,537,705,135
7	Veehicles	10 7	76,331,669	0			76,331,669	55,952,877	6,661,038			62,613,915	20,378,793
8	Furniture & Fixtures	10 8	43,922,580	2,619,884			46,542,464	26,357,444	2,767,034			29,124,478	17,565,135
9	Office Equipment	10 9	323,684,734	8,807,444			332,492,178	100,311,231	29,222,272			129,533,503	223,373,503
10	Capital Expenditure resulting in an asset not belonging to the Board	11 1	70,964	0			70,964	0	0			0	70,964
11	Spare units/Service units	11 2	0	0			0	0	0			0	0
12	Capital Spares at generating stations	11 3	0	0			0	0	0			0	0
13	Assets taken over from Licensees pending final valuation	11 5	0	0			0	0	0			0	0
<b>Total</b>			<b>54,437,505,882</b>	<b>8,092,152,952</b>	<b>0</b>	<b>0</b>	<b>62,529,658,834</b>	<b>15,578,449,360</b>	<b>2,406,100,740</b>	<b>0</b>	<b>0</b>	<b>17,984,550,100</b>	<b>38,859,056,522</b>

Addl. Gen M  
C.S.P.H.C

**Schedule-19**

(Amount in Rs.)

<b>Block</b>	
<b>At the end of this year as at 31-12-2008</b>	
636,490,205	
963,366,536	
158,079,869	
340,619,871	
31,736,829,200	
10,475,557,675	
13,717,755	
17,417,985	
202,958,675	
70,964	
	0
	0
	0
<b>44,545,108,734</b>	

anager ( F&A)  
L Raipur.

# CHHATTISGARH STATE ELECTRICITY BOARD

## Schedule-21

### Capital Expenditure in Progress

(Amount in Rs.)

S.No.	Particulars	Account Code	As at 31st Dec, 2008	As at 31st March, 2008
1	<b>Capital Work in Progress</b>	14		
	Land & Land Rights	14 1	3,305,201	3,771,201
	Buildings	14 2	349,550,129	444,020,165
	Hydraulic Works	14 3	204,723,982	187,083,556
	Other Civil Works	14 4	29,073,086	26,041,628
	Plant & Machinery	14 5	4,646,515,727	5,104,034,503
	Lines & Cable Net works	14 6	8,264,669,507	7,895,257,992
		14 7 to 9	303,391,953	359,261,382
2	<b>Sub-Total</b>		13,801,229,585	14,019,470,426
3	Revenue Expenses Pending Allocation over		174,898,770	174,898,770
4	Provision for Completed Work	15 2		
5	Provision for Completed Work	15 5	0	0
5	Construction Facilities cost Rs.....		0	0
5	Less Provision for Depreciation Rs.....			
6	Assets at construction stage (2 to 5)	15 6	13,976,128,355	14,194,369,196
7	Stock of Material Construction Stores	22 60 and 61	2,005,945,018	1,621,361,347
8	Advance for suppliers/Contractors (Capital)	25.1 to 25.7	4,218,417,465	53,992,846
	<b>Total</b>		20,200,490,839	15,869,723,388

**Addl. Gen Manager ( F&A )  
C.S.P.H.C.L Raipur.**

# CHHATTISGARH STATE ELECTRICITY BOARD

## Schedule-22

### Assets not in use

(Amount in Rs.)

Balance in the beginning of the previous year 31-03-2007	Additions during the previous year 2007-08	Deductions during the previous year 2007-08	S. No	Assets Group	Account Code	At the end of previous Year as at 31-03-2008	Additions during the year 2008-09 (Apr-08 to Dec-08)	Deductions during the year 2008-09 (Apr-08 to Dec-08)	At the end of this year as at 31-12-2008
			1	Written down value of obsolete/ scrapped Assets.	16 1	0			0
			2	Written down value of retired Assets	16 2	0			0
				<b>Total</b>		0			0

Addl. Gen Manager ( F&A)  
C.S.P.H.C.L Raipur.



# CHHATTISGARH STATE ELECTRICITY BOARD

Schedule-23

## Deferred Costs

(Amount in Rs.)

Balance at the beginning of the previous year	Cost Deferred during the previous year	Cost Charged to revenue during previous year	Particulars	A/c Code	At the end of previous Year as at 31-03-2008	Cost Deferred during the year (Apr-08 to Dec-08)	Cost Charged to revenue during the year (Apr-08 to Dec-08)	At the end of this year as at 31-12-2008
0	0	0	Deferred Revenue Expenditure	17 2	0			0
0	0	0	Compensation for Premature Takeover of Licensee.	17 221	0			0
			<b>Total Deferred revenue Expenditure</b>		0			0
10,692,914	0	9,669,081	Expenditure on survey/ feasibility studies of projects not yet sanctioned	17 3	1,023,833		1,023,833	0
0	0	0	Loss on sale of Assets under sale and lease back	17 490	0			0
0	0	0	Pre paid lease Rental	17 491	0			0
10,692,914	0	9,669,081	<b>Total Deferred Cost</b>		1,023,833	0	1,023,833	0

Addl. Gen Manager ( F&A)  
C.S.P.H.C.L Raipur.

# CHHATTISGARH STATE ELECTRICITY BOARD

Schedule-24

## Intangible Assets

(Amount in Rs.)

Balance in the beginning of the previous year 31-03-2007	Cost Incurred during the previous year	Cost Charged to revenue during previous year	Sl. No.	Intangible assets	Account Code	At the end of previous Year as at 31-03-2008	Cost Incurred during the year (Apr-08 to Dec-08)	Cost Charged to revenue during the year (Apr-08 to Dec-08)	At the end of this year as at 31-12-2008
498,667	-	498,667	1	Payment to acquire right to receive power from other bodies.	18 100	0	-		0
-	-	-	2	Expenses for forming and organising the Board	18 200	0			0
-	-	-	3	Other Expenses e.g. solatium for conversion from DC to AC. Change of frequency, etc.	18 300	0			0
94,404,945	-	7,166,734	4	Other expenses e.g. preliminary expenses, survey charges etc.	18 400	87,238,211	1,502,809		88,741,020
94,903,613	0	7,665,402		<b>Total</b>		87,238,211	1,502,809	-	88,741,020

**Addl. Gen Manager ( F&A)  
C.S.P.H.C.L Raipur.**

# CHHATTISGARH STATE ELECTRICITY BOARD

**Schedule-25**

## Investment

(Amount in Rs.)

Balance in the beginning of the previous year 31-03-2007	Further Investment during the previous year	Investment Realised during previous year	Sl. No.	Investment	Account Code	At the end of previous Year as at 31-03-2008	further investment during the year (Apr-08 to Dec-08)	Investment Realised during the year (Apr-08 to Dec-08)	At the end of this year as at 31-12-2008	Details of Investment. Certificate etc. pledged or Given As a security deposit
			I.	<b>Investment against funds</b>	20 1					
			1	Staff pension fund investment	20 110	0			0	
			2	Gratuity fund Investment	20 120	0			0	
			II.	<b>Investment other than fund Investm</b>	20 2					
			1	Investment in Govt. Securities.	20 210	0			0	
			2	Investment in Bonds/ Debentures of other electricity Board.		65,327,837			65,327,837	Bonds transfer by M/s NTPC and kept in demat A/c
			5	Intestment in shares capital in M.P. land Development Bank	20 230	1,500,000			1,500,000	investment in CSPGCL, CSPDCL & CSPTCL @ Rs 5 lacs each
12,773,858,144		6,970,018,144	8	Investment in form of fixed deposits with Bank, companies etc.	20 271	5,803,840,000		3,247,760,000	2,556,080,000	Invstment in short term FDR
			9	Other investment.	20 280 20 290	0			0	
<b>12,773,858,144</b>	<b>0</b>	<b>6,970,018,144</b>		<b>Sub-Total</b>		<b>5,870,667,837</b>	<b>0</b>	<b>3,247,760,000</b>	<b>2,622,907,837</b>	
			III.	<b>Investment in Partnership/ Joint Ventures.</b>	20 3	39,000,000	65,000,000		104,000,000	Invstment in CSEB & IFFCO Joint venture companv
<b>12,773,858,144</b>	<b>0</b>	<b>6,970,018,144</b>		<b>Total</b>		<b>5,909,667,837</b>	<b>65,000,000</b>	<b>3,247,760,000</b>	<b>2,726,907,837</b>	

Addl. Gen Manager ( F&A)  
C.S.P.H.C.L Raipur.

# CHHATTISGARH STATE ELECTRICITY BOARD

## Schedule-26

### Total Current Assets

(Amount in Rs.)

S. No.	Particulars	Schedule No.	As at 31st Dec, 2008	As at 31st March, 2008
1	Stock	26(A)	2,199,097,203	2,322,293,712
2	Receivable against supply of Power	26(B)	11,510,226,448	10,374,322,584
3	Cash and Bank balances	26(C)	-678,515,812	446,322,445
4	Loans and advances	26(D)	10,506,258,667	11,556,549,550
5	Sundry receivables.	26(E)	2,163,925,682	2,513,185,663
	<b>Total</b>		<b>25,700,992,189</b>	<b>27,212,673,953</b>

Addl. Gen Manager ( F&A)  
C.S.P.H.C.L Raipur.

# CHHATTISGARH STATE ELECTRICITY BOARD

## Schedule-26(A)

### Stock

(Amount in Rs.)

S.No.	Particulars	Account Code	As at 31st Dec, 2008	As at 31st March, 2008
1	Fuel Stock			
	(A) Coal	21      101	348,272,910	323,761,804
	(B) Furnance Oil	21      105	79,636,123	106,968,337
	(C) Hsd/ LDO	21      106	47,078,277	24,895,672
2	Coal in Transit	21      121	0	0
3	Oil in Transit	21    125 and 126	0	0
4	Fuel Stock excess/ Shrotage pending Investigation.	21      2	9,923,761	9,923,761
		22      2	0	-40
	Total Fuel Stock (1 to 4)		484,911,071	465,549,534
5	Material transfer Inward	22      4	0	0
6	Material stock adj. A/c (Capital)	22      5	0	0
7	Stock of Material at other stores	22    62 and 63	1,599,346,048	1,800,257,071
8	Material at Site (Capital)	22      64	0	0
9	Material at site (O&M)	22      65	0	0
10	Material pending Inspection (Capital)	22      66	0	0
11	Material pending Inspection (O&M)	22      67	0	0
12	I-Material in Transit (Capital)	22      68	12,554,039	12,562,104
13	II- Material in Transit (O&M)	22      69	453,702	453,702
14	Other Materials Accounts	22      7	67,110,061	69,777,432
15	Material Stock excess/ shortage pending investigation.	22      8	34,722,283	-26,306,130
	<b>Total</b>		<b>2,199,097,203</b>	<b>2,322,293,712</b>

**Addl. Gen Manager ( F&A)  
C.S.P.H.C.L Raipur.**

# CHHATTISGARH STATE ELECTRICITY BOARD

## Schedule-26(B)

### Receivable against supply of Power

(Amount in Rs.)

S. No	Particulars	Account Code	As at 31st Dec, 2008	As at 31st March, 2008
1	Sundry Debtors for sale of Power *(Excluding 23.206 to 23.112)	23 1	11,938,628,177	10,919,254,146
2	Sundry Debtors for inter state sale of Power	23 6	1,717,804,293	1,674,479,746
3	Sundry Debtors for Electricity Duty.	23 2	0	0
4	Provision for unbilled revenue	23 4	372,570,254	271,435,609
5	Dues from permanently disconnected consumers (Net of security deposit forfeited)	23 5	1,025,968,588	1,029,907,545
6	Sundry debtors for Misc. Receipts from Consumers.	23 7	15,838,135	15,838,135
	<b>Sub-Total</b>		<b>15,070,809,446</b>	<b>13,910,915,181</b>
7	Less : Provision for doubtful dues from consumers	23 9	3,560,582,998	3,536,592,598
	<b>Total</b>		<b>11,510,226,448</b>	<b>10,374,322,584</b>

**Addl. Gen Manager ( F&A)  
C.S.P.H.C.L Raipur.**

# CHHATTISGARH STATE ELECTRICITY BOARD

## Schedule-26(C)

### Cash and Bank Balance

(Amount in Rs.)

S. No	Particulars	Account Code		As at 31st Dec, 2008	As at 31st March, 2008
1	Cash Accounts	24	1	3,500,000	208,832,505
2	Cash Imprest withstaff	24	2	51,362,841	81,327,866
3	Balance with Banks	24	3, 4	250,730,310	506,796,895
	Bank at Head office	24	8	-1,101,419,779	-371,852,507
4	Cash in Transit	24	5, 6	118,919,905	22,540,569
5	Collection suspense Account	24	7	-1,609,089	-1,322,883
	<b>Total</b>			<b>-678,515,812</b>	<b>446,322,445</b>

**Addl. Gen Manager ( F&A)  
C.S.P.H.C.L Raipur.**

# CHHATTISGARH STATE ELECTRICITY BOARD

## Schedule-26(D)

### Loans and Advances

(Amount in Rs.)

S.No.	Particulars	Account Code	As at 31st Dec, 2008	As at 31st March, 2008
1	Advance for O&M supplies/works	26 1 To 7	1,499,401,632	2,216,785,617
2	Advance for Fuel supplies.	26 8	104,545,811	485,392,025
3	Advance for purchase of power.	26 9	0	0
<b>4</b>	<b>Sub-Total</b>		<b>1,603,947,443</b>	<b>2,702,177,642</b>
5	Loans and Advance to Staff	27 1 and 2	166,325,835	115,677,480
6	Loans and Advance to Licensees	27 3	0	0
7	Advance income Tax/ Deduction at source.	27 4	8,716,363,591	8,624,808,528
8	Loans and advance others	27 8	19,621,799	113,885,900
<b>9</b>	<b>Total 4 to 8</b>		<b>10,506,258,667</b>	<b>11,556,549,550</b>
10	Less : Provision for Doubtful Loans and Advance	27 9	0	0
	<b>Total (9 to 10)</b>		<b>10,506,258,667</b>	<b>11,556,549,550</b>

Addl. Gen Manager ( F&A)  
C.S.P.H.C.L Raipur.



# CHHATTISGARH STATE ELECTRICITY BOARD

## Schedule-26(E)

### Sundry Receivable

(Amount in Rs.)

S.No.	Particulars	Account Code	As at 31st Dec, 2008	As at 31st March, 2008
1	Sundry Debtors- Trading Account	28 1	29,461,777	33,876,116
2	Income accrued & Due			
	(i) On investments	28 210 To 240	0	0
	(ii) Other income accrued & Due	28 290 and 291	0	0
3	Income Accrued but not due	28 3	101,299,738	229,597,183
4	Amount recoverable from employees/Ex. Employees. Etc.	28 4	182,863	154,358
5	Fuel related receivables claims			
	(i) Grade Difference of Coal (Net of provision for loss on grade difference)	28 511 To 512	0	0
	(ii) Railway claims for coal	28 513 and 514	0	0
	(iii) Others	28 531 To 560	0	0
6	Other claims & receivables	28 7 and 8	1,931,870,887	2,241,486,909
7	Deposits (Excluding A/c code:-28.930)	28 9	101,110,417	8,071,097
	<b>Total</b>		<b>2,163,925,682</b>	<b>2,513,185,663</b>

Addl. Gen Manager ( F&A)  
C.S.P.H.C.L Raipur.

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# CHHATTISGARH STATE ELECTRICITY BOARD

## Schedule-27

### Security Deposits from Consumers

(Amount in Rs.)

S. No	Particulars	Account Code		As at 31st Dec, 2008	As at 31st March, 2008
1	Security Deposits from consumers (In cash)	48	1	4,169,578,102	4,234,179,094
2	Security Deposits from consumers (Other than in cash)	48	2	7,797,768	7,797,768
3	Interest payable on consumer deposits	48	3	285,771,779	226,523,459
4	Temporary service connection deposits	48	4	265,734,690	206,367,564
	<b>Total</b>			<b>4,728,882,339</b>	<b>4,674,867,885</b>

**Addl. Gen Manager ( F&A)  
C.S.P.H.C.L Raipur.**

# CHHATTISGARH STATE ELECTRICITY BOARD

Schedule-28

## Other Current Liabilities

(Amount in Rs.)

S. No	Particulars	Account Code	As at 31st Dec, 2008	As at 31st March, 2008
1	Liabilities to Railways for coal receipts	40 1	0	23,334,560
2	Liabilities to collieries	40 2	359,851,245	529,319,986
3	Lia. to Railway for oil receipt for power station	40 3	0	0
4	Provi. For unpaid oil bills	40 4	49,424,457	132,727,678
5	Unpaid coal bills.	40 7	0	0
6	Liability for freight	40 8	697,743	697,743
7	Liability for purchase of power	41 1 To 3	1,619,926,974	1,365,948,295
8	(i) Liability for capital supplies/ works	42 1 To 4 and 995	1,963,761,383	24,888,362
9	(ii) Liability for lease hold assets	42 990	0	0
10	Liability for O&M supplies/ works	43 1 To 4	18,323,228	1,615,103,520
11	Staff related liabilities & provisions	44 1 To 4	9,982,515,791	10,532,357,612
12	Deposits & Retentions from suppliers & contractors (Net of Deposits recd. In form of investment etc.)	46 1 To - 28.930	1,241,268,840	2,379,480,389
13	Elec. Duty & other levies payable to Govt.	46 3 and 5	544,741,617	475,553,934
14	Liability for expenses.	46 4	129,841,928	353,512,995
15	Amount owing to licensees.	46 6	0	47,229,779
16	Accrued/ unclaimed amount relating to borrowings	46 7	667,218,755	667,218,755
17	Provision for income tax	46 8	4,291,687,524	4,039,168,047
	Other liability & provision	46 9	106,101,063	89,476,164
<b>18</b>	<b>Sub -Total</b>		<b>20,975,360,549</b>	<b>22,276,017,818</b>
19	Deposits for electrification, service connection etc.	47	992,884,857	811,071,337
	<b>Total</b>		<b>21,968,245,406</b>	<b>23,087,089,156</b>

**Addl. Gen Manager ( F&A)  
C.S.P.H.C.L Raipur.**

# CHHATTISGARH STATE ELECTRICITY BOARD

## Schedule-29

### Subsidy Receivable from Govt.

(Amount in Rs.)

S.No	Particulars	Account Code	As at 31st Dec, 2008	As at 31st March, 2008
1	Sundry Debtors for State Govt. for Subsidy for single point Agriculture Utthan Yojna etc.	23 106 To 112	453,568,324	364,757,341
2	Capital Subsidy/ Grant Receivable	28 610	985,192,000	0
3	Revenue subsidy/ Grant Receivable	28 620	5,251,317,659	5,251,317,659
4	Revenue subsidy / Grant Receivable one Batti connections to SC/ST and Jhuggi Jhopadies.	28 630	0	0
5	Subsidy receivable from State Govt. on Account of Diff. In Tarrif for defence Unit.	28 660	0	0
	<b>Total</b>		<b>6,690,077,983</b>	<b>5,616,075,000</b>

**Addl. Gen Manager ( F&A)  
C.S.P.H.C.L Raipur.**

# CHHATTISGARH STATE ELECTRICITY BOARD

## Schedule-30

### Borrowing for Working Capital

(Amount in Rs.)

S.No	Particulars	Account Code	As at 31st Dec, 2008	As at 31st March, 2008
1	Cash Credit from Banks	50 1	0	0
2	Bank Overdrafts	50 2	0	1,000,000,000
	<b>Total</b>		<b>0</b>	<b>1,000,000,000</b>

Addl. Gen Manager ( F&A)  
C.S.P.H.C.L Raipur.

# CHHATTISGARH STATE ELECTRICITY BOARD

**Schedule-31**

## Payments Due on Capital Liabilities

(Amount in Rs.)

Due at the beginning of the previous 2007-08	Becoming Due during the previous year 2007-08	Payments made during previous year 2007-08	Sl. No.	Particulars	Account Code	Due at the end of the previous year 2007-08	Becoming Due during the year 2008-09 (up to Dec-08)	Payment made during the year 2008-09 (up to Dec-08)	Due at the end of the year 2008-09 (up to Dec-08)
<b>1. REPAYMENT DUE</b>									
132,832,893	0	0	1	MPEB Bonds	51 110	132,832,893	575,557,200	0	708,390,093
71,380,000	0	0	2	Debentures	51 115	71,380,000	377,618,000	19,500,000	429,498,000
0	0	0	3	Deferred Payment Credit (IDBI)	51 125	0	0	0	0
557,464,535	0	557,464,535	4	LIC Loans	51 130	0	0	0	0
1,930,000	0	0	5	LIC (housing Finance)	51 131	1,930,000	0	0	1,930,000
0	0	0	6	REC Loans	51 140	0	1,036,904,476	1,036,904,476	0
14,921,975	0	0	7	Loans From Commercial Bank for Electrification Scheme (SPA)	51 150	14,921,975	0	0	14,921,975
3,500,000	0	0	8	Surplus of Chief Minister's Relief Fund	51 170	3,500,000	0	0	3,500,000
0	0	0	9	Loans from CSS for Renovation	51 172	0	47,454,167	5	47,454,162
0	0	0	10	Loans from HDFC	51 174	0	0	0	0
0	0	0	11	Loans from Hudco	51 175	0	0	0	0
0	105,644,558	105,644,558	12	Loans from PF Corporation	51 176	0	234,423,079	234,423,079	0
0	0	0	13	Loans from ICICI	51 178	0	0	0	0
0	0	0	14	Loans from SIDBI	51 183	0	0	0	0
0	0	0	15	Loans from canfin	51 186	0	0	0	0
782,029,403	105,644,558	663,109,093	<b>Total Repayment Due</b>			224,564,868	2,271,956,922	1,290,827,560	1,205,694,230
<b>2. INTEREST ACCRUED &amp; DUE</b>									
1,020,401,547	754,437,831	342,565,863	A	On Capital Liability State Govt.	51 255	1,432,273,515	507,283,014	169,429,013	1,770,127,516
B. On other Capital Liabilities									
1,244,769,645	195,200,000	16,300,000	1	Bonds	51 210	1,423,669,645	159,300,000	2,550,000	1,580,419,645
54,124,052	164,200,000	11,400,000	2	Debentures	51 215	206,924,052	135,300,000	26,285,349	315,938,703
0	0	0	3	I.D.B.I.	51 225	0	0	0	0
172,857,130	0	172,857,130	4	LIC Loans	51 230	0	0	0	0
4,968,581	0	0	5	Loans from LIC (Housing Finance Ltd.)	51 231	4,968,581	0	0	4,968,581
0	946,517,766	946,517,766	7	REC Loans	51 240	0	1,019,751,003	1,019,751,003	0
28,596,569	4,242,380	760,896	8	SPA Loan	51 250	32,078,053	0	0	32,078,053
896,000	76,832,869	0	9	CSS for renovation & Modernisation program	51 272	77,728,869	55,916,766	0	133,645,635
0	0	0	10	Loans from HDFC	51 274	0	0	0	0
111,250,111	195,622,944	306,873,055	12	Loans from PFC	51 276	0	211,318,087	211,318,087	0
28,210,394	-44,920,394	-16,710,000	14	Loans from SIDBI	51 283	0	0	0	0
0	0	0	15	Loans from canfin	51 288	0	0	0	0
2,666,074,029	2,292,133,396	1,780,564,710	<b>Total Interest Accrued &amp; Due</b>			3,177,642,715	2,088,868,870	1,429,333,452	3,837,178,133
3,448,103,432	2,397,777,954	2,443,673,803	<b>Total Principal &amp; Interest Accrued &amp; Due</b>			3,402,207,583	4,360,825,792	2,720,161,012	5,042,872,363

**Addl. Gen Manager ( F&A )  
C.S.P.H.C.L Raipur.**

# CHHATTISGARH STATE ELECTRICITY BOARD

Schedule-32

## Capital Liabilities

(Amount in Rs.)

Outstanding at the beginning of the previous year 2007-08	Amount received during the previous year 2007-08	Repayments due during previous year 2007-08	Sl. No.	Particulars	Account Code	Outstanding at the end of the previous year 2007-08	Amount received during the the year 2008-09 (up to Dec-08)	Repayment due during the year Repayment 2008-09 (up to Dec-08)	Outstanding at the end of the year 2008-09 (up to Dec-08)
575,557,200	0	0	1	Public Bond (Guaranteed by State Govt.)	52 110	575,557,200		575,557,200	0
547,420,000	0	0	2	R.E. Debentures	52 210	547,420,000		377,618,000	169,802,000
0	0	0	3	Other Debentures	52 270	0			0
0	0	0	4	Deferred Payment credit (IDBI) (Guaranteed by State Govt.)	52 400	0			0
-164,299,336	0	-164,299,336	5	Loan from LIC (Against Mortgage fo Assets)	52 501	0			0
0	0	0	6	Loan from LIC (HFL) JBP	52 502	0			0
800,905,000	0	0	11	Loan Received Under CSS for Renovation & Modernisation & APDRP scheme	52 605	800,905,000		47,454,162	753,450,838
0	0	0		Loan from HDFC, Indore	52 607	0			0
0	0	0	13	Loan from HUDCO	52 608	0			0
1,790,318,579	673,677,333	105,644,558	14	Loan from PFC New Delhi	52 609	2,358,351,354	302,048,130	234,423,079	2,425,976,405
0	0	0	19	Loan from SIDBI	52 615	0			0
0	0	0	23	Loan from Commercial Bank - SPA	53 150	0			0
10,017,722,985	3,526,508,733	0	24	Loan from REC (Guaranteed by State Govt.)	53 300	13,544,231,718	324,794,983	1,036,904,476	12,832,122,225
<b>13,567,624,428</b>	<b>4,200,186,066</b>	<b>-58,654,778</b>	<b>Total</b>			<b>17,826,465,272</b>	<b>626,843,113</b>	<b>2,271,956,917</b>	<b>16,181,351,468</b>

**Addl. Gen Manager ( F&A)  
C.S.P.H.C.L Raipur.**

# CHHATTISGARH STATE ELECTRICITY BOARD

Schedule-33

## Funds from State Government

(Amount in Rs.)

Outstanding at the beginning of the previous year 2007-08	Amount Received during the year 2007-08	Repayments due during the year 2007-08	SI No	Particulars	A/c code	Outstanding at the end of the previous year 2007-08	Amount received during the year 2008-09 (up to Dec-08)	Repayments due during the year 2008-09 (up to Dec-08)	Outstanding at the end of the year 2008-09 (up to Dec-08)
0	0	0	1	State Govt. loan under section 60 of the Electricity (supply) Act 1948	54.100	-			-
880,988,106	0	0	2	State Govt. loan under section 64 of the electricity (Supply) ACT 1948	54.200	880,988,106			880,988,106
880,988,106	0	0	3	<b>Sub- Total (1+2)</b>		880,988,106			880,988,106
0	0	0	4	Amount Received from State Govt. under Guarantees.	54.300 & 54.400	-			-
37,934,200	0	0	5	Loan from state Govt. for world Bank Assisted Schemes.	54.500	37,934,200			37,934,200
7,171,676,900	0	441110000	6	State Govt. loan Amount Raised by the ST. Govt. Through Market Bond	54.600	6,730,566,900	-	241,610,000	6,488,956,900
8,090,599,206	0	441,110,000	7	<b>Total Loan (3 to 6)</b>		7,649,489,206	0	241,610,000	7,407,879,206
231,150,000	0	0	8	Equity Capital form State Govt.	54.700	231,150,000			231,150,000
8,321,749,206	0	441,110,000	9	<b>Grant Total (7+8)</b>		7,880,639,206	0	241,610,000	7,639,029,206

**Addl. Gen Manager ( F&A)  
C.S.P.H.C.L Raipur.**



# CHHATTISGARH STATE ELECTRICITY BOARD

Schedule-34

## Contributions, Grants and Subsidies Towards Cost of Capital Assets

(Amount in Rs.)

Balance in the beginning of the previous year 31-03-2007	Received during the previous year	Sl. No.	Particulars	Account Code	At the end of previous Year as at 31-03-2008	Addition during the year (Apr-08 to Dec-08)	At the end of this year as at 31-12-2008
745,595,941	203,496,445	1	Consumers's Contribution Towards Cost of Capital Assets L.T.	55 100	949,092,385	143,571,717	1,092,664,102
11,975,149	5,241,913	2	Deposits Received from Consumers Against burnt Meter (L.T.)	55 110	17,217,062	2,964,345	20,181,407
780,899,064	175,518,712	3	Consumers's Contribution Towards cost of capital Assets H.T.	55 120	956,417,776	81,462,848	1,037,880,624
				55 130	0	0	0
1,538,470,154	384,257,069	4	<b>Total Consumers's Contribution</b>		1,922,727,223	227,998,910	2,150,726,133
1,470,510,200	0	5	Subsidies Towards cost of Capital Assets	55 2	1,470,510,200	0	1,470,510,200
8,094,334,240	837,405,208	6	Grants Towards cost of Capital Assets	55 3	8,931,739,448	904,499,368	9,836,238,816
9,564,844,440	837,405,208				10,402,249,648	904,499,368	11,306,749,016
11,103,314,594	1,221,662,277		<b>Total</b>		12,324,976,871	1,132,498,278	13,457,475,149

**Addl. Gen Manager ( F&A)  
C.S.P.H.C.L Raipur.**

# CHHATTISGARH STATE ELECTRICITY BOARD

**Schedule-35**

## Reserve and Reserve Funds

(Amount in Rs.)

Balance in the beginning of the previous year 31-03-2007	Additions during the previous year 2007-08	Deductions during the previous year 2007-08	Sl. No.	Particulars	A/c Code	At the end of previous Year as at 31-03-2008	Additions during the year 2008-09 (Apr-08 to Dec-08)	Deductions during the year 2008-09 (Apr-08 to Dec-08)	At the end of this year as at 31-12-2008
882,530,315	0	0	1	General Reserve	56 100	882,530,315	0		882,530,315
0	0	0	2	Capital Reserve	56 200	0			0
0	0	0	0	(Development Fund)					
0	0	0	3	Reserve for Investment Allowance	56 410	0			0
0	0	0	4	Investment Allow. Utilised A/c	56 450	0			0
0	0	0	5	Tariff Reserve	56 500	0			0
117,759,812	17,747,231	0	6	Transit Insurance Reserve	56 630	135,507,043	0		135,507,043
323,447,768	33,275,987	0	7	Fidelity Insurance Reserve	56 640	356,723,755	12,348,675		369,072,430
217,702,188	95,213,716	0	8	Storage cum Errection INSU. Reserve	56 650	312,915,904	33,298,636		346,214,540
27,590,422	14,420,023	0	9	Property Insurance Reserve	56 660	42,010,445	9,392,882		51,403,327
0	0	0	10	Other Reserve	56 6	0			0
1,569,030,506	160,656,956	0	<b>11</b>	<b>Total Reserve</b>		1,729,687,463	55,040,193	0	1,784,727,656
0	0	0	<b>12</b>	<b>Reserve Funds</b>	57 1	0			0
1,569,030,506	160,656,956	0	<b>13</b>	<b>Total</b>		1,729,687,463	55,040,193	0	1,784,727,656

**Addl. Gen Manager ( F&A)  
C.S.P.H.C.L Raipur.**