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# ANNUAL REPORT - 1999-2000

## 1. INTRODUCTION

- 1.1 Provision of quality infrastructure services at reasonable cost, is a necessary pre-condition for achieving sustained economic growth. In fact, one of the major challenges being faced by the Indian economy, as we enter the new millennium is to enhance infrastructure investment and to improve the delivery system and quality of services. Government recognises the critical importance of the infrastructure sector and accords high priority to development of various infrastructure services.
- 1.2 Road Development is vital for transport infrastructure. The National Highways constitute the main arterial transport system in India and the major thrust has to be on progressive removal of existing deficiencies in the National Highway system.
- 1.3 The investments in infrastructure sectors involve high risk, low return, involvement of huge investment, high incremental capital/output ratio, long payback periods, and superior technology. These prerequisites pose a constraint on the Government's efficient delivery of quality infrastructure services. Government is also moving away from its traditional role as a 'provider' of services to one of 'facilitator'. While liberalising the rules and procedures, it has created an environment conducive for private participation including foreign investment in infrastructure sector. The government, however, continues to safeguard the interests of the consumers and needs of the poor by providing appropriate regulatory framework. A series of tax incentives and concessions have been announced, regulations and procedures have been simplified for enhancing competition in this sector.
- 1.4 With a view to improving private investment in road development, Cabinet on 6<sup>th</sup> April, 1995 approved the concept of private sector participation in the development, maintenance and operations of National Highways including express ways. Since then, various measures have been taken to facilitate entry of private sector in road construction activity. In terms of the amendments made in June, 95 in the National Highway Act, 1956 the private sector can invest in National Highway project and can levy, collect, and retain fee from users and is empowered to regulate traffic of such high ways in terms of the provisions of the Motor Vehicle Act, 1989. The comprehensive guidelines based on Cabinet approval have been issued by the Ministry of Surface Transport in 1997. Model Concession Agreements for Build, Operate and Transfer (BOT) road project of more than Rs. 100 crore and less than Rs. 100 crore have been finalized.

- 1.5. The Ministry of Surface Transport, pursuing policy of private sector participation has identified 19 projects involving an investment of Rs.983.71 crore on BOT basis and of these three have already been completed and others are in progress.

A sum of Rs.693.87 crores has been provided by the Asian Development Bank (ADB) and Overseas Economic Co-operation Fund (OECF) for financing of externally aided National Highway Projects. These works are likely to improve/strengthen the high traffic density corridors in the country.

NHAI has already identified 20 places where the work is to be started. The funding of the project is through direct investment, special purpose vehicle which may raise funds in the market and private financing through BOT method depending upon the viability of the project. One of the major source of funding is the additional excise duty on diesel and petrol.

## 2. NATIONAL HIGHWAYS

- 2.1 India has more than 3 million Km. of road network, making it one of the largest in the world. However, the quality of the roads is inappropriate and cannot meet the needs of efficient and fast moving transportation. National Highways that are the prime arterial route, span about 52010 km. throughout the country and cater to about 40 per cent of the total road transport demand.
- 2.2 There has been a decline in the allocation of funds over various plan periods in terms of the percentage of total plan outlay. Due to constraint of funds, an allocation of Rs. 2163 crore only was made for central sector roads for the year 1999-2000 as compared to allocation of Rs. 2230 crore for the year 1998-99.
- 2.3 To augment the resources, additional excise/customs duty at the rate of rupee 1.0 per litre was levied on petrol w.e.f. June 2, 1998. To rationalise the system, a similar additional levy of Rupee 1.0 per litre was imposed on HSD w.e.f. February, 28, 1999. 50 per cent of this levy on diesel will be used to support rural connectivity. Balance 50 per cent of this levy along with the duty of Rs. 1.0 per litre on petrol levied with effect from June 2, 1998 will be transferred to the Central Road Fund. Out of this fund, 30 per cent will be reserved for development schemes on State Roads and balance amount will be used for the development and maintenance of National Highways for construction of Rail/Road Overbridges (ROBs) and other Railway Safety Works at unmanned railway crossings. Planning Commission is monitoring this program and is targeted to be completed by the year 2009.
- 2.4. Most of these funds would be used for implementation of National Highway Development Project (NHDP). The National Highway Development Project (NHDP) which consists of Golden Quadrilateral linking Delhi- Mumbai- Chennai- Kolkata and North-South Corridor connecting Kashmir to Kanyakumari and East-West corridor connecting Silchar to Saurashtra is being executed by the National Highways Authority of India (NHAI) This project is being implemented with the following priorities :
- (i) To start with the construction of Golden Quadrilateral .
  - (ii) To add on spurs where ever necessary to ensure North, South, East and West Corridors.
  - (iii) To take up construction of selective roads in this spine.

2.5. The total length to be upgraded under NHDP is 13,252.00 km approx. and total fund requirement will be around Rs. 54,000 crore. The NHAI has already started upgradation of National Highways on the Golden Quadrilateral (GQ) and North-South and East-West corridors. On the GQ, 504 km have already been four laned, construction is in progress on 716 km and project preparation activities are in progress in the balance.

### 3. ORGANISATION AND FINANCE

- 3.1 The National Highways Authority of India (NHAI) was constituted under the National Highways Authority of India Act, 1988 (68 of 1988) and was formally operationalised in February, 1995 as an autonomous body with executive responsibility for development, maintenance & operation of the National Highways and associated facilities, as entrusted to the Authority by the Ministry of Surface Transport, Govt. of India.
- 3.2 Initially it was entrusted with the task of implementing five externally aided NH improvement projects, subsequently, it was asked to implement several other projects including some BOT projects on National Highways. NHAI has been mandated to implement National Highway Development Program (NHDP) which constitutes 4/6 laning of Golden Quadrilateral Delhi-Mumbai-Chennai-Calcutta-Delhi and North-South and East-West Corridors connecting Kashmir to Kanyakumari and Silchar to Saurashtra respectively and Salem to Cochin.
- 3.3 The Authority is also empowered by the Act to raise funds from various sources apart from receiving funds from the Govt. of India, to acquire land, to collect fee, and provide consultancy & construction services as well as commercial exploitation of its resources, for maximum returns.

#### **Administration**

- 3.4 The composition of the Board of the Authority as it stood on 31.3.2000 is indicated in Annexure I. Apart from the Chairman, the Authority had four full-time Members, namely, Member (Admn), Member (Corporate Finance), Member (Private Investment), Member (Technical). The organisational structure of the Authority is indicated in Annexure-II.

- 3.5. The total strength of the Authority which was 150 as on 31.3.99 increased to 217 as on 31.3.2000. A statement indicating the total number of employees in the Authority under various categories, as on 31.3.2000 is as under:

	As on 31.3.1999			As on 31.3.2000		
Group	On deputation	NHAI personnel	Total	On deputation	NHAI Personnel	Total
A	64	9	73	104	18	122
B	16	11	27	18	12	30
C	-	41	41	-	56	56
D	1	8	9	-	9	9
Total	81	69	150	122	95	217

Note: Chairman and Members(4) are not included in the above mentioned strength of the Authority as they are appointed by the Central Government.

## Finance

- 3.6 During the year 1999-2000, a provision of Rs.1192.00 crores was kept in the Union Budget to strengthen the capital base of NHAI. In addition, a sum of Rs.491.60 crores was received for projects being funded by Asian Development Bank and OECF. An amount of Rs.40.00 crores was received by the Authority from the Govt. for the maintenance of National Highways entrusted to it.
- 3.7 With a substantial strengthening of the capital base of NHAI, the Authority drew up a Business Plan for the period of 1997-2005. The plan outlined the manner in which the then proposed mandate of the Government (i.e to four-lane the Golden Quadrilateral comprising the NH corridors connecting the four metro cities of Delhi, Mumbai, Chennai & Calcutta) would be carried out. It also underlined the financial requirements for undertaking such a programme. It also identified the projects where commercialization was possible and private capital could be attracted. Since NHAI is being entrusted with projects progressively, the Business Plan is being updated on year to year basis.
- 3.8 During financial year 1999-2000 a sum of Rs.558.75 crores was incurred on various projects entrusted to the Authority (including the Externally Aided Projects). The Audit Report on the accounts of the Authority for the year 1999-2000 is at Appendix – (VIII).

## Information & Planning systems

- 3.9 NHAI has fully developed IT Division. Use of personal computers in day-to-day working is almost 100%. The computer literacy in the Authority is around 75% and awareness as regards computer hardware and its use is almost about cent percent.
- 3.10 Communication links have been established between the Headquarters and its various Field Officers through E-mail, internet etc. NHAI's home page is being created on World Wide Web (WWW) in Times of India and Economic Times in order to enable easy access for users across the globe.

## Library

- 3.11 NHAI has a well stocked technical library. Code of practices and specifications, Standards on roads and highways of the Indian Road Congress, Indian Standards Institution, AASHTO, American Society of Testing and Material, Ontario standards, British Standards Institution and Austroads is the core collection of the library. It has an excellent collection of Journals and Reference books on civil engineering highway engineering, transportation and other disciplines. A good number of books on finance, administrative law and computers & information technology is also available in the library.
- All the activities of the library viz. Circulation, Catalogue, Reference Service have been computerised using 'SANJAY' software. The library continues to bring out a quarterly publication 'LIBRARY NEWSLETTER' to provide Current Awareness Service to the officers of the Authority.



## **Progressive use of Hindi**

3.12 Keeping in view the official language policy of the Government, a Consultant (Official Language) has been appointed to ensure the compliance of Official Language Act in the Authority, under the charge of the GM (Admn.) who has been designated as Director (Official Language). Position and Implementation of Annual Programme in the National Highways Authority of India is as under:

- (a) Efforts are being made to ensure full compliance of Rule 3(3) of the Official Language Act, 1963.
- (b) The Authority has been notified under sub Rule 10(4) of the Official Languages Rules, 1976 and specified under sub Rule 8(4) of the above Rules.
- (c) Arrangements for imparting training in Hindi, Hindi stenography to those officers/employees of the Authority who do not have working knowledge of Hindi have been made under Intensive training/correspondence course of the Hindi Teaching Scheme of Rajbhasha Vibhag.
- (d) Official Language Implementation Committee has been constituted in the Authority and its meeting are held regularly.
- (e) With the view to encourage the use of Hindi in day to day work of the Authority, Hindi Divas/Hindi fortnight was observed in the Authority from 14<sup>th</sup> – 28<sup>th</sup> Sept. 1999. A number of competitions viz. Hindi Essay Writing/Hindi Noting and Drafting and Hindi Debate were organised.

## 4. PROJECTS

The various projects handled by NHAI during the year 1999-2000 fall broadly under the following categories:

1. **Projects funded with external assistance.**
  - (a) Projects with ADB Loan assistance.
  - (b) Projects with OECF (JBIC) loan assistance, and
  - (c) Projects with World Bank loan assistance.
2. **Projects under BOT Scheme.**
3. **Projects funded by NHAI**

### 4.1 Projects with ADB Loan assistance.

The project consists of improvement of 333 Kms of existing National Highway stretches spread over five states of Haryana, Rajasthan, West Bengal, Bihar and Andhra Pradesh. Out of 333 Kms of stretches, 280 Kms are to be widened to 4 lanes, 35 Kms of existing 2 lanes are to be strengthened and 18 Kms of 4 lane bypass is to be newly constructed. The CCEA sanctioned this project in March 1995. This Project is under Asian Development Bank Loan for which a loan agreement was signed in March, 1995 for US \$245 Million (loan No.1274-IND).

This Project was entrusted to NHAI in July 1995. The total sanctioned project cost is Rs.972.4 crores. The likely cost of completion of the project is Rs.1200 crores.

The State -wise details of the project are given below :-

#### (i) **Haryana and Rajasthan (Civil Work Contract-I)**

[From Gurgaon (km 36.63) in Haryana to Kotputli (Km 162.50) in Rajasthan].

- |   |   |                                  |
|---|---|----------------------------------|
| (a) Length of stretch                                   | : | 125.9 km.                        |
| (b) National Highway No.                                | : | 8                                |
| (c) Sanctioned Estimate cost/likely cost for completion | : | Rs.298.50 crores/Rs.380.0 crores |
| (d) Scope of work                                       | : | 4 laning the existing 2 lanes    |
| (e) Contract amount                                     | : | Rs.264.66 crores                 |
| (f) Expenditure till 31.03.2000                         | : | Rs.234.5 crores                  |

The work of Civil Work Contract –I was first awarded to M/s.Birla GTM Enterprise Ltd-EJL (JV) on 01.07.96 and the same was rescinded on 09.06.97 on certain technical grounds. The balance work was awarded to M/s BSC-RBM-PATI (JV) on 23.07.97 at a contract price of Rs.264.66 crores. The work is being supervised by the International Supervision Consultant, M/s.SMEC, Australia as "Engineer". The date of completion as per contract is May, 2001 and efforts are being made to complete the project ahead of schedule by Jan, 2001 end.

(ii) **West Bengal (Civil Work Contract – II)**

{From Raniganj (km 474) to Panagarh (km 516) in West Bengal}

- |   |   |                                |
|---|---|--------------------------------|
| (a) Length of stretch                                       | : | 41.24 Km                       |
| (b) National Highway No.                                    | : | 2                              |
| (c) Sanctioned Estimate cost/<br>likely cost for completion | : | Rs.143.35 crores/Rs.230 crores |
| (d) Scope of work   | : | 4 laning the existing 2 lanes  |
| (e) Contract amount   | : | Rs. 161.00 crores              |
| (f) Expenditure till 31.03.2000                             | : | Rs.133.5 crores                |

The work of Civil Work Contract –II was awarded to M/s BSC-RBM-PATI (JV) on 26.03.1997. The work is being supervised by the International Supervision Consultant M/s STM, U.K. The likely date of completion is March, 2001.

(iii) **Bihar (Civil Work Contract – III)**

{From Barwa Adda (km 398.75) to Barakar (Km 441.44) in Bihar}

- |   |   |                                  |
|---|---|----------------------------------|
| (a) Length of stretch                                       | : | 42.69 km                         |
| (b) National Highway No.                                    | : | 2                                |
| (c) Sanctioned Estimate cost/<br>likely cost for completion | : | Rs.127.89 crores/Rs.180.0 crores |
| (d) Scope of work   | : | 4 laning the existing 2 lanes    |
| (e) Contract amount   | : | Rs.133.92 crores                 |
| (f) Expenditure till 31.03.2000                             | : | Rs.119.8 crores                  |

The work of Civil Work Contract-III was awarded to M/s BSC-RBM-PATI (JV) on 20.09.1996. The work is being supervised by the International Supervision Consultant M/s STM, U.K. The likely date of completion is March, 2001.

(iv) **Andhra Pradesh (Civil Work Contract -IV & V)**

[From Nandigama (km 217.0) to Vijayawada (km 265.0) on NH-9 and Vijayawada (km 3.4) to Eluru (km 75.0) on NH-5 in Andhra Pradesh]

- (a) Length of stretch : 122.2 Km (48 km on NH9 & 74.2 km on NH5)
- (b) National Highway No. : 5 & 9
- (c) (i) Sanctioned Estimated cost : Rs.402.67 crores  
(NH9 : Rs.67.32 crores)  
(NH5 : Rs.335.35 crores)
- (ii) Likely cost for completion : Rs.415.0 crores  
(NH9 : Rs.80.0 crores)  
(NH5 : Rs.335.0 crores)
- (d) Scope of work : NH9 : Strengthening of existing 2 lanes – 35 kms (km 217 to 252) strengthening/widening to 4 lanes – 13 km (km 252 to km 265)  
[NH5 : 4 laning from km 3.4 to km 75 (excluding km 53.8 to km 69.2 and 4 lane Eluru Bypass (18 km)]
- (e) Contract amount : Rs.58.72 crores on (NH9)  
Rs.273.3 crores on (NH5)
- (f) Expenditure till 31.03.2000 : Rs.193.0 crores (Rs.60.2 crores on NH-9 and Rs.132.8 crores on NH5)

The work of Civil Work Contract – IV was awarded to M/s Bridge & Roof Co. (India) Ltd., on 16.08.1996. The work is being supervised by the International Supervision Consultant M/s Kampsax International Ltd., Denmark.

The work of civil Work Contract-V was awarded to M/s. Madhucon Binapuri (JV) on 12.11.97. The work is being supervised by the International Supervision Consultant M/s. Kampsax International Ltd., Denmark. As this project reach is forming part of Golden Quadrilateral, NHAI submitted a proposal to MOST for revising the scope for 4 laning the entire project reach and for entrusting the additional work to the existing Contractor.

**4.2 Projects funded by OECF (now JBIC)**

Ministry of Surface Transport entrusted to the NHAI in 1997-98 the execution of the following works to be taken up under OECF loan.

**(i) Construction of bridge across Yamuna at Allahabad/Naini on NH-27 in Uttar Pradesh (Loan No.IDP-91)**

The project envisages the construction of a 630 m. long bridge across deep channel portion of the river Yamuna at Naini (Allahabad), together with other structures and approach roads on NH-27 along a new alignment. This project was entrusted to the Authority in February, 1998. The tenders from the pre-qualified contractors have been received and the scrutiny of tenders is in progress.

**(ii) Chilkaluripet – Vijayawada Section NH-5 (Loan No. IDP - 92)**

The project entails 4-laning and strengthening of the existing 2-lane of NH-5 between Km 355 to Km 434 in Andhra Pradesh. The work also envisages construction of a major bridge across river Krishna including Guntur Bypass and approaches to the bridge. The total cost of the project is approx. Rs.332.50 crores. The said stretch of 4-laning and construction of the bridge across river Krishna have been divided into four contract packages. The work for packages I, II & III commenced from 31<sup>st</sup> March,1999 and targeted to be completed by 30<sup>th</sup> March 2002. The work for package IV comprising of Krishna bridge and approaches commenced from 21<sup>st</sup> May 1999 and targeted to be completed by 30<sup>th</sup> May 2002.

**(iii) Jagatpur-Chandikhol section of NH-5 (IDP No. - 100)**

The project involves 4-laning and strengthening of the existing two lane of NH-5 between Km.27.80 to 61.00 in Orissa. The estimated cost of the project is Rs.137.60 crores. The work commenced from 11<sup>th</sup> February 2000 and targeted to be completed by 10<sup>th</sup> February, 2002.

**(iv) 4-laning of Ghaziabad-Hapur section of NH-24 including Hapur bypass (Loan No.IDP-101)**

The proposal involves construction of 4-laning of 21 Kms. of Ghaziabad-Hapur Section of NH-24 and 11.36 Kms. construction of 4-lane Hapur bypass. The estimated cost of the project is Rs.98.89 crores. The work commenced from 27<sup>th</sup> April 1999 and targeted to be completed by 26<sup>th</sup> April, 2002.

**4.3 Projects funded by World Bank loan**

- (i) Third National Highway World Bank Project feasibility studies/  
Project preparation.

It is proposed to 4-lane & strengthen 1350 Km.of NH from Agra to Dhanbad & NH-45 from Tindivanam to Madurai with World Bank Assistance.

The status of various studies undertaken during 1997-98 is as under :

S.No	NH	State	Package No	Section	Length (km)	Status
1	2	Uttar Pradesh	I	Agra to Bhognipur (km199.6 to km400)	200.34	DPR completed
2	2	Uttar Pradesh	II	Bhognipur to Khaga (km.400 to Km.492 & km. 0 to km.115)	198.00	DPR completed
3	2	Uttar Pradesh	III	Khaga to Varanasi (km.115 to km.317)	202.00	DPR for Allahabad bypass (III B) to be commenced
4	2	Uttar Pradesh & Bihar	IV	Varanasi to Aurangabad (km.317 to km.180)	190.80	DPR completed
5	2	Bihar	V	Aurangabad to Barwa Adda (km.180 to km.398.15)	218.75	DPR completed
6	45	Tamil Nadu	VI	Iindivanam Trichy (km.122 to km.325)	203.00	Draft DPR submitted
7	MDR Route	Tamil Nadu	VII	Trichy to Madurai	135.00	Draft DPR submitted
				<b>Total</b>	<b>1347.80</b>	

(ii) **Award of Civil Works:**

Loan negotiations were undertaken for third National Highway Project. This project involves strengthening and widening to 4-lane of existing two lane section in a length of 338.6 Km. of NH-2 falling in the state of UP & Bihar as indicated below:

Section	Location	Length (km)	State
Sikandra-Bara-Bhlaunti	Km. 393 km 449 Via MDR Km. 449 km 470	61.6	U.P.
Fatehpur-Khaga	Km 38 - Km 115	77	U.P.
Khaga-Kokhraj	Km. 115 - Km 158	43	U.P.
Handia-Varanasi	Km. 245 - Km 317	72	U.P.
Mohania Sasaram	Km. 65 - Km 140	45	Bihar
Dehri-on-Sone Aurangabad	Km. 140 - Km 180	40	Bihar
	<b>Total</b>	<b>338.6</b>	

**4.4 BOT Projects**

(i) **Construction of Durg Bypass on NH-6 in Madhya Pradesh**

The National Highways Authority of India, entered into its first BOT contract with M/s. S.M.S. Ltd. Nagpur, the concessionaire for the said project on 5.11.97. The bypass will be constructed in a period of 2 ½ years, thereafter it shall be commissioned and put to tolling by the concessionaire. Total concession period including construction period is 3 ½ years. Durg Bypass will take off at Km.Chainage 308/6 on Raipur side and terminate at Km. Chainage 323/6 on Nagpur side of NH-6 with a total length of 18.15 Kms. Initially, it will have two-lane wide carriageway with paved shoulders on either side. The project involves construction of one major bridge of 322 meters length on ROB. The financial closure of the project is expected to be achieved shortly. The project is expected to be completed by December 2000.

**(ii) Construction of Moradabad Bypass on NH-24 in U.P.**

The National Highways Authority of India is constructing a two lane bypass on NH-24 on southern side of Moradabad city. The bypass is proposed to take off at Km.148.43 on Delhi side and to join the NH at Km.166.65 on Lucknow side with a total length of about 18.4 Km. The facility will have two lane carriage with paved shoulders on either side. The project involves construction of two river bridges and two railway over bridges. The project is being implemented through a Special Purpose Company named Moradabad Toll Road Co. Ltd. in which 85% equity is held by NHAI and 15% by UPSBC Lucknow, who have been awarded civil work contract. The construction work has started in the end of April 1999 with 30 months construction period. The project is targeted for completion by October 2001.

**(iii) Nellore Bypass on NH-5**

A concession Agreement was signed between National Highways Authority of India and M/s. United Infrastructure Resources Private Ltd. Chennai on 17<sup>th</sup> February, 1998 for the implementation of Nellore Bypass having a length of about 18 Kms. Initially it will be built as 2-lane carriageway. The concession period for the project is 31 ½ years which includes 2 ½ years as construction period. The Financial closure is yet to be achieved.

**(iv) Four laning of Hosur-Krishnagiri section of NH-7, Chingelpet-Tindivanam section of NH-45 and Jaipur-Kishangarh section of NH-8.**

The Drafting of a Model Concession Agreement was taken up in consultation with the Ministry of Surface Transport and the Financial Institutions. Preparation of technical and other schedules for the Concession Agreement have also been taken up.

**(v) Construction of Durgapur Expressway on BOT basis.**

M/s Scetauroute, France, has been engaged for preparation of feasibility study. The project is being funded through PHRD grant administered by World Bank. On completion of the feasibility study of process of competitive bidding on BOT basis shall be initiated soon.

**(vi) Four-laning of Panagarh-Palsit (Km. 517 to 581) Section of NH-2 in West Bengal.**

Four-laning of Section of NH-2 from Panagarh to Palsit (Km. 517 to 581) is envisaged to be carried out on BOT (Annuity) basis. The Feasibility Study and detailed design of the project have been carried out by the Design Consultant, M/s Winter Associate, Canada. The pre-qualification of bidders has been finalised. Six firms (both international and Domestic) have been pre-qualified.



**(vii) Four-laning of Tuni to Ankapali (Km. 300 to 359/200) of NH-5 in the State of Andhra Pradesh**

This section has to be taken up for its widening of 4-/6-laning on BOT (Shadow Toll) basis. M/s CES has carried out the detailed design of the project. The draft Concession Agreement prepared is being prepared by the financial consultancy M/s IDFC.

**(viii) Jaipur-Kishangarh**

A major highway project for six-laning of the existing 93 Km long 2-lane highway is proposed to be taken on BOT basis. Model concession Agreement has already been finalised.

**(ix) Delhi-Gurgaon**

It is proposed to develop Delhi-Gurgaon section of National Highway (Km.15.3 to Km.36.63) into an eight lane access controlled highway. Preparation of detailed progress report is in progress with M/s RITES-LRKAJV as consultants. The report is likely to be finalised in the year 2001.

**(x) Neelmangala-Tumkur**

It is proposed to develop Neelmangala-Tumkur Section (Km 29.5-Km 62) of NH-4 into a four lane partially access controlled highway through BOT route.

M/s IDFC have been appointed Financial Consultants and M/s C.E.S as design Consultants for the project.

#### **4.5(a) Projects funded by NHAI**

- (i) The work of strengthening & widening to 4 lane of existing carriageway from Km 307.500 to Km 321.00 of Etawah by pass on NH-2 has been undertaken by NHAI using own funds. The details of project is as under:

S.No	Name of work	Length	Cost
1	Strengthening & widening to 4-lane of Km.307.500 to 321.100 of NH-2 (Etawah bypass)	14 Km.	103.45 crores

The work comprises strengthening & widening to 4-lane of existing two lane (Phase-I) in 7.3 Km. length & new 4-lane in PH-II in 6.7 Km. length. The tender for civil works has been finalised and will be awarded in January, 2001. The selection of supervision consultant is under progress and will be in place before mobilisation of civil contractor.

- (ii) **Construction of Chennai bypass Phase-I (connecting NH-4 and NH-45) in Tamil Nadu.**

Construction work on 19.170 Km bypass connecting NH-4 & NH-45 has since commenced.

- (iii) **Construction of Jaipur Bypass Phase-I (connecting NH-11 and NH-8) in Rajasthan**

Construction of Jaipur Bypass Phase-I are in final stage of completion and would be completed by December 2000. Detailed design and drawings of Phase-II are in final stage and bids are invited for short listing of BOT entrepreneurs.

- (iv) **Rehabilitation and Upgrading of Samakhiyali-Gandhidham Road in Gujarat.**

Samakhiyali-Gandhidham Section of NH-8A connecting the Port of Kandla in Gurjarat to the rest of the National Highway network starts at Km 306.000 and terminates at Km 362.160. The total length of the Project Road is 56.16 Km. The Project (rehabilitation of the existing 2-lane carriageway and construction of the additional 2-lane carriageway so as to convert the existing 2-lane single carriageway road to a 4-lane divided carriageway facility) has been

divided into three Contract Packages. The Contract Agreements for Package-1 (Km 306 to Km 324), Package-2 (Km 324 to Km 346) were signed on 27 June 1998 and 20 May 1999 respectively.

**(v) Construction of Toll Plaza near Manoharpur (Kms.211) to tolled Kotputli-Amer section in NH-8.**

The work of construction of the Toll Plaza was completed in March 1998. Other user facilities viz. Highway Patrolling, Ambulance/Crane Services, Bus bays, Truck lay byes etc. have been provided. Based on competitive bidding, the agent for toll collection was selected and toll collection also commenced from 31.3.98.

**(vi) Amaravati Bypass on NH-6 in Maharashtra.**

The project Road, Amaravati Bypass on NH-6 in Maharashtra, is 17.42 Km. The contract agreement for the construction of the Bypass was signed on 9 December 1999. The construction of works is in progress.

**(vii) Widening to 4-lanes and strengthening of the existing 2-lane carriageway of Westerly Division on NH-4 outside Pune City in Maharashtra.**

The project involves rehabilitation of the existing 2-lane carriageway and construction of the additional 2-lane carriageway so as to convert the existing 2-lane single carriageway road to a 4-lane divided carriageway facility. The length of the project road is 34.25 Km. The letter of acceptance to the Contractor was issued on 4 February 2000.

**(viii) NHAI Corporate office building at Dwarka, New Delhi.**

NHAI has taken up construction of its corporate office building at Plot No.G-5, G-6 Sector, 10 Dwarka, New Delhi (Plot area 8096 sqm.). The project cost is Rs.21.75 crores. M/s CES has been appointed as Architect for this project and M/s RPCC, New Delhi, as Supervision Consultants. M/s EPI has been engaged as Civil Works Contractor for execution of the works. The works are likely to be completed in the year 2001.

**(ix) Residential Complex at Dwarka**

NHAI has been allotted by DDA a plot of 6225 sqm. area in Sector 17, Dwarka, New Delhi, at a cost of Rs.2.84 crores during August 1999. The physical possession of the plot has been taken by NHAI during Dec. 1999.

#### 4.5 (b) Feasibility Study & Project Preparation

Following are the projects undertaken by the Authority for the preparation of feasibility studies and detailed project reports for four laning of Golden Quadrangle.

S.No.	Name of the Project	Length (Kms)
1.	Udaipur-Ratanpur-Gandhi Nagar section of NH-8	227
2.	Satara-Pune section of NH-4	104
3.	Tumkur-Haribar section of NH-4	204
4.	Harihar-Haveri Section of NH-4	58
5.	Belgaum bypass	20
6.	Haveri-Belgaum Maharashtra Border section of NH-4	200

#### Development of adequate road connectivity to Major Ports in the country.

NHAI has awarded two consultancy assignments for carrying out feasibility study and detailed Engineering for upgradation of road connectivity to Mumbai/JN Port and Calcutta/Haldia Port. The consultants have commenced the studies to be completed in 12 months time. Action is being simultaneously taken to engage consultants for other Port connectivity projects also.

#### 4.5 (c) Preparation of Detailed Project Reports

Government has mandated the National Highways Authority of India to undertake and complete 4-laning of National Highways connecting 4 metro cities of Delhi, Calcutta, Chennai and Mumbai forming the Golden Quadrilateral. The work on preparation of Detailed Project Reports for 4-laning of about 1350 Kms on NH-2 & NH-45 has been taken up with World Bank Assistance. It was also decided that the project preparation work on the remaining stretches of National Highways on the Golden Quadrilateral be taken up by NHAI using its own funds. The details of those project on NH-2, 4, 5, 6, 46 and 60 are as under:-

a) NH-2, 4, 5, 6, 46 .& 60

S.No	Name of the Road	Length	Package No.
1.	Chennai-Nellore (km 11-165) NH-5	155	I
2.	Nellore (beyond new bypass)-Chilikaluripet (km 180-335) NH-5	155	II
3	Km 75-80 (near Elluru) Vijayawada- Rajahmundhry section of NH-5	5	III A
4	Km 80 (near Elluru) – Km 200 (Rajahmundhry) of Vijayawada- Rajahmundhary section of NH-5	120	III B
5	Rajahmundhary-Tuni (km 200-300) NH-5	100	IV B
6	Tuni-Ankapalli (km 300-359.20) NH-5	60	IV B
7	Visakhapatnam-Ichchapuram from Km 0 to Km 233 (excluding 2.87 Kms) (Visakhapatnam -Bhubneshwar section) of NH-5	230	V
8	Ichchapuram-Khurda town Km.233-388 of NH-5	142	VI
9	Khurda-Bhubneshwar (km 388-418) NH-5	30	
10	Chandikhole-Jharpokhria (km 61-280) of NH-5, Km 210-215 of NH-6 and entire NH-60	FS 334 DPR 248	VII
11	Dankuni-Jharpokhria (km 17.40-210) of NH-6	193	VIII
12	Panagarh-Palsit (km 512-581) of NH-2	69	IX A
13	Krishnagiri-Ranipet (NH-46) & Ranipet- Chennai (NH-4)	250	IV

b) Funded through PHRD grant administered by World Bank

14	Palsit-Dankuni (km 581-666) Durgapur Express way	65	IX B
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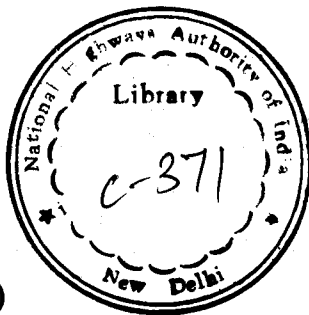
# COMPOSITION OF THE BOARD AS ON 31<sup>ST</sup> MARCH, 2000

## Chairman

- Shri Deepak Dasgupta

## Members (Full-time)

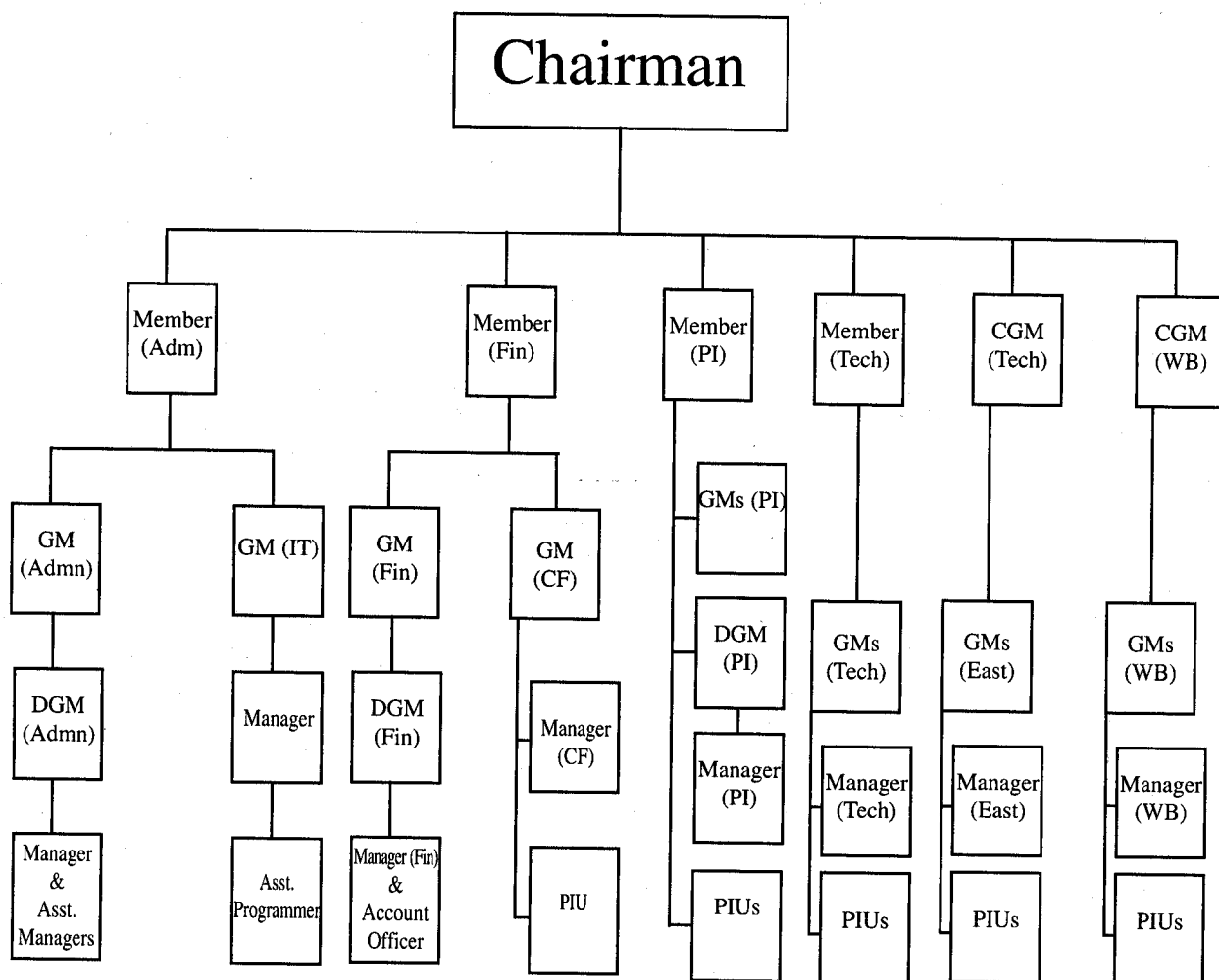
- Shri R.L Koul
- Shri Hardeepak Singh
- Shri Madhav Lal
- Shri N.K Sinha



## Members (Part-time)

- Shri K.R. Bhatti  
Addl. Secy. & F.A.  
Ministry of Surface  
Transport
- Shri Prafulla Kumar  
DG (RD) & Addl. Secy.  
Ministry of Surface  
Transport
- Shri N.P Bagchee  
Principal Advisor  
Planning Commission

# Organisational Structure of National Highways Authority of India (As on 31.03.2000)



## Legend:

Admn : Administration  
 Fin : Finance  
 CF : Corporate Finance  
 PI : Private Investment  
 WB : World Bank  
 IT : Information Technology

CGM : Chief General Manager  
 GM : General Manager  
 DGM : Deputy General Manager  
 PIU : Project Implementation Unit

## STATE-WISE BREAK UP OF NORTH SOUTH &amp; EAST-WEST CORRIDORS

No.	State	Approximate Length (kms)
1.	Andhra Pradesh	753
2.	Assam	758
3.	Bihar	517
4.	Delhi	34
5.	Gujarat	654
6.	Haryana	254
7.	Himachal Pradesh	14
8.	Jammu & Kashmir	405
9.	Karnataka	125
10.	Kerala	160
11.	Madhya Pradesh	666
12.	Maharashtra	232
13.	Punjab	296
14.	Rajasthan	512
15.	Tamil Nadu	851
16.	Uttar Pradesh	816
17.	West Bengal	366
	<b>Total</b>	<b>7413</b>

This includes a length of about 435.8 Kms. Includes in Golden Quadrilateral as detailed below :

No.	State	Approximate Length (kms)
1.	Delhi	12
2.	Haryana	74
3.	Uttar Pradesh	143.8
4.	Karnataka	33
5.	Tamil Nadu	61
6.	Rajasthan	112
	<b>Total</b>	<b>435.8</b>



## STATE WISE BREAK UP OF GOLDEN QUADRILATERAL

No	Name of the State	Approximate Length (kms)
1.	Andhra Pradesh	1000
2.	Bihar	392
3.	Delhi	47
4.	Gujarat	498
5.	Haryana	175
6.	Karnataka	691
7.	Maharashtra	499
8.	Orissa	488
9.	Rajasthan	688
10.	Tamil Nadu	301
11.	Uttar Pradesh	777
12.	West Bengal	396
	<b>Total</b>	<b>5952</b>

## SECTIONS ENTRUSTED BY THE GOVT. TO NHAI

Sl.No	NH.No	Section	Stretch in Kilometer	Length (Kms)
(1)	(2)	(3)	(4)	(5)
1.	8	Kotputli to Jaipur (Rajasthan)	162.5 to 248	85.5
2.	6	Durg Bypass (MP)	308.6 to 323.6	15
3.	24	Proposed Moradabad Bypass (UP)	148.43 to 166.66	18.22
4.	24	Ghaziabad to Hapur (UP)	27.60 to 59	31.4
5.	5	Jagatpur to Chandikhol (Orissa)	27.80 to 61.0	33.2
6.	8	Delhi to Gurgaon (Delhi & Haryana)	11.0 to 36.63	25.63
7.	5	Chilkaluripet to Vijayawada (A.P)	354.775 to 434.150	79.375
8.	5	Nellore Bypass (A.P)	164.75 to 180.82	16.07
9.	5	Vijayawada to Elur (A.P)	3.4 to 75.0	71.6
10.	5	Tamil Nadu / Andhra Pradesh Border to Vijayawada	52.80 to 164.75 182.82 to 354.775	111.95 171.955
	5	Vijayawada - Visakhapatnam	0.0 to 3.4	3.4
			75.0 to 395.87	320.87
	5	Visakhapatnam to Orissa/ Andhra Pradesh Border	0.0 to 233.0	233.0
11	5	Andhra Pradesh/Orissa Border to Bhubaneshwar	233.0 to 418.0	185.0
	5	Bhubaneshwar to Balasore	0.0 to 27.8	27.8
			61.0 to 200.0	139.0
	60	Balasore to Orissa/ West Bengal Border	0.0 to 57	57.0
12	2	Bihar/West Bengal Border to Raniganj	441.44 to 474.0 516.0 to 670.0	32.56 154
	6	Panagarh to Calcutta	0.0 to 136	136
	60	Calcutta to Kharagpur	68	68
		Kharagpur to Orissa/ West Bengal border		
13.	2	Uttar Pradesh/Bihar border to Barwa Adda	46.0 to 398.75	352.75
14.	2	Haryana/Uttar Pradesh border to Kanpur	93.0 to 479.0 0.0 to 334	386.0 334.0
	2	Kanpur to Varanasi	0.0 to 46.0	46.0

	24	Varanasi to Uttar Pradesh/ Bihar Border	27.60 to 59.0	31.40
	24	Ghaziabad to Hapur including	148.43 to 166.65	18.22
	27	Hapur bypass	0.0 to 45.62	45.62
		Moradabad bypass		
		Allahabad to Uttar Pradesh/ Madhya Pradesh border.		
15	2	Delhi/Haryana border to Haryana/ Uttar Pradesh border	18.80 to 93.0	74.20
16	2	Delhi to Delhi/Haryana border	0.0 to 18.80	18.80
	8	Delhi to Delhi/Haryana border	0.0 to 11.00	11.00
17	8	Kishangarh to Ajmer	366.20 to 396.0	29.8
	8	Ajmer to Rajasthan/Gujarat border	0.0 to 388.0	388.0
18	8	Rajasthan/Gujrat border to Ahmedabad	388.0 to 516.0	128.0
	8	Ahmedabad to Gujarat/Maharashtra border	0.0 to 381.6	381.6
19	3	Junction with NH-4 to Mumbai	561.0 to 585.0	24.0
	4	Pune to Thane	0.0 to 143.0	143.0
	4	Karnataka/Maharashtra border to Pune	592.0 to 834.0	242.0
	8	Gujarat/Maharashtra border to Mumbai	381.60 to 502.27	120.67
20	4	Bangalore to Karnataka/Maharashtra border	0.0 to 592.0	592.0
	7	Banglore to Karnataka/Tamil Nadu Border	0.0 to 33.0	33.0
21	4	Chennai to Ranipet	0.0 to 113	113
	5	Chennai to Tamil Nadu/Andhra Pradesh border	0.0 to 52.8	52.8
	45	Chennai to Tindivanam	0.0 to 122	122.0
			122.0 to 417.0	295.0
	46	Krishnagiri to Ranipet	0.0 to 145.0	145.0
		<b>Total</b>		<b>5721.19</b>

Additionally Sections of Phase-I are also entrusted to NHAI, the details of which are given in Annexure VI – (20 sections of National Highways identified on NS & EW corridors)

## 20 SECTIONS OF NATIONAL HIGHWAYS IDENTIFIED ON NORTH SOUTH & EAST-WEST CORRIDOR UNDER PHASE-1 PROGRAMME

S.No	NH No	State	Name of the Work	Approx length (Kms)	No.of lanes proposed	Total sanctioned project cost (Rs.Cr.)	Date of Start	Target date of Completion
1	1	Punjab	4-laning of Km 372.700 to Km.387.100 of Jalandhar Bypass of NH-I in the State of Punjab [Contract Package No.NS/1(PB)]	14.40	4-lane	63.46	Nov.,1999	Feb.2002
2	1	Haryana	6-laning of Km.29.300 to Km.44.300 of Delhi Border to Samalkha Section of NH-1 in the State of Haryana. [Contract Package No.NS/2(HR)]	15.00	6-lane	42.83	Dec.,1999	June 2001
3	3	Uttar Pradesh	4-laning of km.8.000 to km.24.000 of Agra -Gwalior section of NH-3 in the State of Uttar Pradesh [Contract Package No. NS/4 (UP)]	16.00	4-lane	42.37	Dec.,1999	Sept.2001
4	3	Rajasthan	4-laning of Km.41.000 to km.51.000 of Agra Dholpur section of NH-3 in the State of Rajasthan [Contract Package No.NS/5 (RJ)]	10.00	4-lane	21.12	Dec.,1999	March 2001
5	3	Madhya Pradesh	4-laning of km.60.000 to km.70.000 of Agra-Gwalior section of NH-3 in the State of Madhya Pradesh [Contract package No.NS/6(MP)]	10.00	4-lane	28.27	July,2000	Dec. 2001
6	7	Maharashtra	4-laning of km.9.200 to km.22.850 and km.24.000 to 36.600 of Nagpur-Adilabad Section of NH-7 in the State of Maharashtra. [Contract package No.NS/7 (MH)]	25.60	4-lane	70.37	Sept.,1999	March 2002
7	7	Andhra Pradesh	4-laning of km.447.000 to km.464.000 of Nagpur-Hyderabad section of NH-7 in the State of Andhra Pradesh (Contract package No.NS/8(AP))	17.00	4-lane	40.83	Dec.,1999	Dec.2001

8	7	Andhra Pradesh	4-laning of km.22.300 to km.34.800 of Hyderabad section of NH-7 in the State of Andhra Pradesh. [Contract Package No.NS/9(AP)]	12.50	4-lane	27.63	Dec.,1999	June 2001
9	7	Karnataka	6-laning of km.525.000 to km.527.000 and km.535.000 to km.539.000 including km.538.000A in Hyderabad-Bangalore section of NH-7 (Near Devanhalli) in the State of Karnataka. (Contract Package No.NS/10(KNT))	7.00	6-lane	25.82	Jan.,2000	Oct.2001
10	7	Tamil Nadu	4-laning of km.33.015 to km.48.600 of Hathipalli Hosur section of NH-7 in the State of Tamil Nadu. [Contract Package No.NS/11(TN)]	15.58	4-lane	38.75	Dec.,1999	Dec.2001
11	7	Tamil Nadu	4-laning of km.199.200 to 207.600 of Salem Bypass section of NH-7 in the State of Tamil Nadu. [Contract package No.NS/12(TN)]	8.40	4-lane	25.00	Dec.,1999	June.2001
12	7	Tamil Nadu	4-laning km.156.000 to km.163.400 of Thoppur Ghat Section of NH-7 in the State of Tamil Nadu. [Contract package No.NS/14 (TN)]	7.40	4-lane	30.00	Dec.,1999	Sept.2001
13	14	Gujarat	4-laning of km.340.000 to km.350.000 of Abu Road-Disa Section near Palanpur of NH-14 in the state of Gujarat. [Contract package No.EW/1(GJ)]	10.00	4-lane	18.39	Dec.,1999	April 2001
14	25	Uttar Pradesh	4-laning of km.11.380 to km.21.800 of Lucknow-Kanpur section of NH-25 in the State of Uttar Pradesh. [Contract package No.EW/2(UP)]	10.42	4-lane	32.85	April,2000	Oct. 2001
15	25	Uttar Pradesh	4-laning of km.59.500 to km.75.500 of Lucknow-Kanpur section of NH-25 in the State of Uttar Pradesh. [Contract package No.EW/3 (UP)]	16.00	4-lane	51.28	Dec.,1999	Dec. 2001

16	31	Bihar	Four laning of Km 410.000 to 419.000 & km 470.000 to 476.150 of Purnea-Gayakota Section of NH-31 in the State of Bihar. [Contract Package No.EW/4(BR)]	15.15	4-lane	62.98	Dec,1999	March,2002
17	31	West Bengal	Four laning of km 447.000 to km 470.000 of Dalkhola to Islampore sub-section 1 of NH-31 in the State of West Bengal. [Contract Package No.EW/5(WB)]	23.00	4-lane	72.56	Dec.,1999	March, 2002
18	31	West Bengal	Four laning of km 476.150 to 500.000 of Dalkhola to Islampore sub-section-2 of NH-31 in the State of West Bengal. [Contract Package No.EW/6(WB)]	23.85	4-lane	90.06	April,2000	July, 2002
19	37	Assam	Four laning of km 156.000 to 163.895 of Guwahati Bypass section of NH-37 in the State of Assam. [Contract Package No.EW/7(AS)].	7.90	4-lane	54.87	June, 2000	June, 2002
20	7	Tamil Nadu	Construction of four laned Karur ROB	0.84	4-lane	11.74	July, 2000	Aug., 2001
	7	Tamil Nadu	Four laning of Karur Bypass including additional bridge across river Amaravati in the State of Tamil Nadu.	9.36	4-lane	40.23	Aug, 1999	Aug., 2001

### Details of Phase-II Programme of North-South & East- West Corridors Project

S.NO	Name of the Project	Project No.	State & NH on which project located	Length (Kms)
1.	4-laning of km.80.00 to km.97.20 of Jammu-Pathankot. section of NH-1 A in the State of Jammu & Kashmir.	<u>NS-15/J&amp;K</u>	Jammu & Kashmir, NH-1 A	17.20
2.	4-laning of km.4.23 to km.26.00 of Jalandhar-Pathankot section of NH-1 A in the State of Punjab.	NS-16/PB	Punjab NH-1A	21.77
3.	6-laning of km.44.00 to km.66.00 of NH-1 in the State of Haryana.	NS-17/HR	Haryana, NH-1	22.00
4.	8-laning of km.16.50 to km.29.295 of NH-1 in the State of Delhi	NS-18/DL	Delhi, NH-1	12.80
5.	4-laning of km.24.00 to km.41.00 of Agra-Dholpur section of NH-3 in the state of Uttar Pradesh/Rajasthan	NS-19/UP/RJ	Uttar Pradesh, NH-3	17.00
6.	4-laning of km.70.00 to km.85.00 of NH-3 in the state of Madhya Pradesh	NS-20/MP	Madhya Pradesh NH-3	15.00
7.	4-laning of km.85.00 to km.103.00 of NH-3 in the state of Madhya Pradesh	NS-21/MP	Madhya Pradesh NH-3	18.00
8.	4-laning of km.36.60 to km.64.00 of Nagpur-Adilabad section of NH-7 in the state of Maharashtra	NS-22/MR	Maharashtra NH-7	27.40
9.	4-laning of km.464.00 to km.474.00 of Nagpur-Hyderabad section and km.9.40 to km.22.30 of Hyderabad-Bangalore section of NH-7 in the state of Andhra Pradesh	NS-23/AP	Andhra Pradesh NH-7	22.90
10.	6-laning of km 566.00 to km.539.00 and km.535.00 to km.527.00 of Hyderabad-Bangalore section of NH-7 in the section of NH-7 in the State of Karnataka	NS-24/KN	Karnataka 25.00	NH-7
11.	4-laning of km.163.00 to km.180.00 of B.S.M Section of NH-7 in the state of Tamil Nadu	NS-25/TN	Tamil Nadu, NH-7	17.00

12.	4-laning of km.180.00 to km.199.20 of B.S.M Section of NH-7 in the state of Tamil Nadu	NS-26/TN	Tamil Nadu, NH-7	19.20
13.	4-laning of Namakkal Bypass of NH-7 in the state of Tamil Nadu	NS-27/TN	Tamil Nadu, NH-7	8.40
14.	4-laning of km.332.60 to km. 316.00 (Aluva to Angamali) of NH-47 in state of Kerala	NS-28/KL	Kerala NH-47	16.60
15.	4-laning of km.21.80 to km.44.00 of Lucknow-Kanpur section of NH-25 in the state of Uttar Pradesh	EW-8/UP	Uttar Pradesh NH-25	22.20
16.	4-laning of km.44.00 to km.59.50 of Lucknow-Kanpur section of NH-25 in the state of Uttar Pradesh	EW-9/UP	Uttar Pradesh NH-25	15.50
17.	4-laning of km.143.00 to km.160.00 of Gondal to Ribda section of NH-8 B in the State of Gujarat	EW-10/GJ	Gujarat NH-8 B	17.00
18.	4-laning of km.350.00 to km.372.70 (near Palanpur) of NH-14 in the State of Gujarat	EW-11/GJ	Gujarat NH-14	22.70
19.	4-laning of km.419.00 to km.447.00 of Purnea-Gayakota section of NH-31 in the State of Bihar	EW-12/BR	Bihar NH-31	28.00
20.	4-laning of km.146.00 to km.156.50 of Guwahati by pass section of NH-37 in the State of Assam	EW-14/AS	Assam NH-37	10.50
21.	Construction of segment of Lucknow Bye pass connecting NH-25 and NH-28 via NH-56 passing through Lucknow city in the state of Uttar Pradesh	EW-15/UP	Uttar Pradesh NH-56A & NH-56B	22.60





संख्या/No.

भारतीय लेखा तथा लेखापरीक्षा विभाग

कार्यालय प्रधान निदेशक, वाणिज्यिक लेखापरीक्षा  
एवं पदेन सदस्य, लेखापरीक्षा बोर्ड-1,

INDIAN AUDIT & ACCOUNTS DEPARTMENT  
OFFICE OF THE PRINCIPAL DIRECTOR OF  
COMMERCIAL

AUDIT & EX-OFFICIO MEMBER, AUDIT BOARD-1

दिनांक/Dated

I have examined the foregoing Accounts and balance Sheet of National Highways Authority of India. I have obtained all the information and explanations that I have required and subject to the observations in the separate Audit Report, I certify, as a result of my audit that, in my opinion, these Accounts and Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the concern according to the best of my information and explanations given to me and as shown by the books of the concern.

Place: New Delhi

Dated: June 2001

Malashri Prasad

Principal Director of Commercial Audit

& ex-officio Member, Audit Board-I

New Delhi.

**NATIONAL HIGHWAYS AUTHORITY OF INDIA**  
**1, Eastern Avenue, Maharani Bagh**  
**New Delhi- 110 065**

**BALANCE SHEET AS ON 31ST MARCH 2000**

		<b>PARTICULARS</b>	<b>SCHEDULE</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
		<b>(1)</b>	<b>(2)</b>	<b>(Rs.)</b>	<b>(Rs.)</b>
				<b>(3)</b>	<b>(4)</b>
<b>I.</b>		<b>SOURCES OF FUNDS</b>			
	<b>1.</b>	<b>Shareholders' Fund</b>			
		a) Capital	<b>1</b>	16859302049	5910000000
		b) Reserves & Surplus	<b>2</b>	2040443844	1052433666
	<b>2.</b>	<b>Grants</b>			
		a) Capital	<b>3</b>	9913921301	4925472460
	<b>3.</b>	<b>Borrowings</b>	<b>4</b>	900000000	900000000
		<b>TOTAL</b>		<b>29713667194</b>	<b>12787906127</b>
<b>II</b>		<b>APPLICATION OF FUNDS</b>			
	<b>1.</b>	<b>Fixed Assets</b>	<b>5</b>		
		a) Gross Block		118919071	81900756
		b) Less: Depreciation		19316888	12317247
		c) Net Block		99602183	69583509
		d) Less: Assets created out of Grants		53459636	49577243
		e) Capital Work in Progress		8851820513	3264293777
		<b>Total</b>		<b>8897963060</b>	<b>3284300043</b>
	<b>2.</b>	<b>Investment (At cost)</b>	<b>6</b>	315000000	320000070
	<b>3.</b>	<b>Current Assets, Loans and Advance</b>	<b>7</b>		
		a) Inventories			
		b) Sundry Debtors		3555243984	1529717808
		c) Deposits, Loans & Advances		246963683	288426024
		d) Interest accrued on deposit		18237706674	8029122377
		e) Cash & Bank Balance			
		<b>Sub total</b>		<b>22039914341</b>	<b>9847266209</b>
		<b>Less: Current Liabilities and Provisions</b>			
		a) Liabilities	<b>8</b>	1535565459	659852657
		b) Provisions	<b>9</b>	3644748	3807538
		<b>Sub total</b>		<b>1539210207</b>	<b>663660195</b>
	<b>4.</b>	<b>Net Current Assets</b>		<b>20500704134</b>	<b>9183606014</b>
		<b>Misc. Expenditure</b>	<b>10</b>		
		(to the extent not written off)			
	<b>5.</b>	<b>Profit &amp; Loss Account</b>			
		(Debit balance if any)			
	<b>6.</b>	<b>ADB Project Accounts</b>	<b>18</b>		
	<b>7.</b>	<b>Notes on Accounts</b>	<b>19</b>		
		<b>TOTAL</b>		<b>29713667194</b>	<b>12787906127</b>

Schedules 1 to 19 and Accounting Policies form part of accounts.

For and on behalf of the Board of the Authority.

Place : New Delhi.  
Date : Nov 2, 2000

Member (Finance)

Chairman

**NATIONAL HIGHWAYS AUTHORITY OF INDIA**

1, Eastern Avenue, Maharani Bagh

New Delhi - 110 065.

**PROFIT AND LOSS ACCOUNT FOR THE YEAR**

**ENDING 31ST MARCH, 2000**

ARTICULARS		SCHEDULE	CURRENT YEAR (Rs.) (3)	PREVIOUS YEAR (Rs.) (4)
(1)	(2)			
<b>I</b>	<b>INCOME</b>			
	a) Value of Work done			
	b) Other income	11	343202655	97436851
	c) Interest (Gross)	12	715079084	65823200
	d) Grant-in-aid for maintenance of Highways		0	23313271
	e) Net Increase/Decrease in Work-in-progress (+)/(-)	13		
<b>TOTAL</b>			<b>1058281739</b>	<b>778982130</b>
<b>II</b>	<b>EXPENDITURE</b>			
	a) Construction Stores/Material consumed			
	Other stores,spares & tools etc.consumed			
	Work Expenses	14		
	a) Personnel & Administrative Expenses	15	104498582	84879210
	b) Finance Charges	16	3668631	25646
	c) Expenditure on Maintenance of Highways		0	23313271
	d) Depreciation		4357625	3648260
<b>TOTAL</b>			<b>112524838</b>	<b>111866387</b>
	Profit (+)/Loss (-) for the year		945756901	667115743
	Add: Prior Period Items net(+/-) (details to be given)	17	-1925974	-159190551
	Less/Add: Provision for Taxation			
	Net Profit		943830927	507925193
	Less: Transfer to Capital Reserve			
	Less: Transfer to other specific Reserve/Fund			
	Less/Add: Transfer to/Transfer from General Reserve (+/-)			
	Less/Add: Surplus brought forward from previous year		967445453	459520260
	Surplus carried to Balance Sheet		1911276380	967445453

Place : New Delhi

For and on behalf of the Board of the Authority.

Date : Nov. 2.2000

Member (Finance)

Chairman

**SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH, 2000**

	<b>CURRENT YEAR (Rs.)</b>	<b>PREVIOUS YEAR (Rs.)</b>
<b>SCHEDULE - 1</b>		
i) Capital U/S 12(i)(b) - Commencing Capital		
ii) Capital U/S 17		
- Opening	5910000000	
Add received during the Year	11920000000	
<b>Sub - Total</b>	<b>1783000000</b>	
<b>Less</b>		
Expenditure on maintenance of NH's (+)	1361535224	
Excess of expenditure upto 31.3.99 (+)	9162727	
Grant received for maintenance of NH's (-)	400000000	5910000000
<b>Total (Schedule 1)</b>	<b>16859302049</b>	<b>5910000000</b>
<b>SCHEDULE - 2</b>		
(Additions and deductions since last balance sheet to be shown under each of the specified heads)		
i) Capital Reserve	95909480	51730230
ii) General Reserve		
iii) National Highways Authority of India fund under Section 18(i)	-	33257984
iv) Credit balance of P & L A/C	1944534364	967445452
<b>Total (Schedule 2)</b>	<b>2040443844</b>	<b>1052433666</b>
<b>SCHEDULE - 3</b>		
<b>Grants</b>		
i) Capital Grant	9913921301	4925472460
ia) For Externally Aided Projects	9465600000	
Interest earned on un-utilized Grant	358806700	
Less : Assets created out of Grants	53459636	
ib) For Office Building at Dwarka	15000000	
ic) For servicing of Bonds issue	100000000	
Interest earned on un-utilized Grant	28274237	
Less : Expenditure incurred	300000	
<b>Total (Schedule 3)</b>	<b>9913921301</b>	<b>4925472460</b>
<b>SCHEDULE - 4</b>		
<b>Unsecured Loans</b>		
i) Loans from Govt. of India	9000000000	9000000000
ii) Loans from Banks		
iii) Other Loans		
(Interest accrued and due to be shown separately.		
Nature of security to be specified)		
<b>Total (Schedule 4)</b>	<b>9000000000</b>	<b>9000000000</b>

## SCHEDULE - 5

(Rupees)

## ASSETS CREATED OUT OF CAPITAL

Gross Block at cost						Depreciation				Net Block	Net Block	ASSETS CREATED OUT OF GRANTS
Depreciable Assets	Rate of depreciation	As at 1st April'99	Additions	Adjustment Deductions for the year	Total cost as on 31-03-2000	As at 1st April'99	For the year	Adjusted/ Deducted	Total Depreciation up to 31st March, 00	As at 31st March, 2000	As at 31st March, 99	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Land	-	5330000	29152025		34482025				0	34482025	5330000	19245644
Roads and Bridges												
Buildings												
(i) Freehold	5%											
(ii) Leasehold												
19789692												
Computers	25%	12567196	998917	-71240	13494873	6771245	2436958	2662032	11870235	1624638	5795951	3305219
Furniture Fixture & Electrical fittings & Installations	10%	6904841	1843502	-305410	8442933	1692245	678122	-30541	2339826	6103107	5212596	5182781
Motor Vehicles	20%	1603238	0	0	1603238	577499	205147	0	782646	820592	1025739	
Air Conditioners/ Heaters	25%	1587969	228807	79960	1896736	933283	235866	19990	1189139	707597	654686	1103390
Office Equipments	25%	4330269	1247221	-37860	5539630	2342975	801532	-9465	3135042	2404588	1987294	4832910
Lab & Survey Equipment	25%											
Capital Work-in-Progress		3264293777	5587526736		8851820513					8851820513	3264293777	
<b>TOTAL</b>		<b>3296617290</b>	<b>5620997208</b>	<b>-334550</b>	<b>8917279948</b>	<b>12317247</b>	<b>4357625</b>	<b>2642016</b>	<b>19316888</b>	<b>8897963060</b>	<b>3284300043</b>	<b>53459636</b>
Previous year		575242398	2721647325	-272433	3296617290	8342458	3648260	326529	12317247	3284300043	5668999940	49577243

**SCHEDULES FORMING PART OF THE BALANCE SHEET AT 31ST MARCH, 2000**

	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)
<b>SCHEDULE - 6</b>		
<b>Investment (At cost)</b>		
i) Government Securities		
ii) Other than Govt. Securities (Nature to be specified)		
ia) 25500000 Equity Shares of Rs.10 each fully paid-up in M/s Moradabad Toll Road Co. Ltd.	255000000	-
iib) 6000000 Equity Shares of Rs.10 each fully paid-up in M/s Gujarat National Highways Ltd.	60000000	
iic) 7 shares of Rs.10 each fully paid-up in M/s Moradabad Toll Road Co. Ltd.	-	70
iid) Application money for Equity Shares of M/s Gujarat National Highways Ltd.	-	60000000
iie) Application money for Equity Shares of M/s Moradabad Toll Road Co. Ltd.	-	260000000
<b>Total (Schedule 6)</b>	<b>315000000</b>	<b>320000070</b>
<b>SCHEDULE - 7</b>		
<b>Current Assets, Loans &amp; Advances</b>		
a. <b>Inventories</b> (As taken, valued & certified by the management) (Method of valuation to be stated)		
i) Tools		
ii) Stores & Spares (at cost including in transit)		
iii) construction Stores/Materials		
iv) Work-in-progress (mode of valuation to be stated)		
<b>Sub Total (a)</b>		
b. <b>Sundry Debtors</b> <b>Secured</b> (Specify separately more than six months and less than six months) <b>Unsecured</b> Considered good (Specify separately more than six months)		
<b>Sub Total (b)</b>		
c. <b>Deposits, Loans &amp; Advances</b>		
i) Deposits		
ii) Advances to Staff	856272	200587
iii) Advances to Contractors / Consultants		
a) Mobilisation Advance	2450349840	1267261196
b) Material Advance	137272194	
iv) Advance against deposit works	493932233	181318327
v) Advances to Suppliers	15576145	10538340
vi) Claims recoverable	298319372	44562779
vii) Prepaid expenses	421621	198172
viii) Advance Others	5949005	2417819
ix) Security deposits & retention money	3304830	2995940
x) Advance rent	683671	3496143
xi) Recoverable from M/s Moradabad Toll Road Co. Ltd.	8578802	7565778
xii) Recoverable from MOST towards maintenance of highways	0	9162727
xiii) Loan to Concessionaire for BOT Durg Bypass Project	140000000	0
<b>Sub Total (c)</b>	<b>3555243984</b>	<b>1529717808</b>
d. <b>Interest accrued but not due on deposits</b>	<b>246963683</b>	<b>288426024</b>
e. <b>Cash &amp; bank balances</b>		
i) Cash & Cheques in hand including stamps.	408398214	17775729
ii) Balances with Scheduled Banks		
- On deposits accounts (incl. interest accrued & due)	17693199693	7826402042
- On current accounts	136108767	168721903
iii) Balances with Non scheduled banks		
- On deposits accounts (incl. interest accrued)		
- On current accounts		
iv) Remittance in transit	0	16222703
<b>Sub Total (e)</b>	<b>18237706674</b>	<b>8029122377</b>

**SCHEDULES FORMING PART OF THE BALANCE SHEET AT 31ST MARCH, 2000**

	<b>CURRENT YEAR (Rs.)</b>	<b>PREVIOUS YEAR (Rs.)</b>
<b>SCHEDULE - 8</b>		
Current Liabilities		
i) Liabilities for sundry creditors		
ii) Other liabilities	514798653	151008560
iii) Un-utilised Grant		
iv) Deposits held on account of others (if applicable)		
a) Employees	7699	
b) Sundry parties	15709429	
c) Contractors	228834356	222356492
d) Suppliers		
v) Payable to MOST for Toll Collection	776223021	286479906
va) On Toll Collections	849718033	
vb) less recoverable-Toll Plaza	73495012	
vi) Others (to be specified)		
<b>Total (Schedule 8)</b>	<b>1535565459</b>	<b>659852657</b>
<b>SCHEDULE - 9</b>		
Provisions		
i) Provisions for taxes	-	-
ii) Provisions for gratuity	-	-
iii) Provisions for Leave Salary and Pension Cont.	3644748	3807538
iv) Other provisions		-
<b>Total (Schedule 9)</b>	<b>3644748</b>	<b>3807538</b>
<b>SCHEDULE - 10</b>		
Misc. Expenditure to the extent not written off.		
<b>Total (Schedule 10)</b>		
<b>SCHEDULE - 11</b>		
Other Income	-	-
Sale of Tender Documents	14840097	13863802
Project Development Fee	-	-
Encashment of Bank Guarantee	-	-
Agency charges	318073066	79523105
Fee for other services	3055463	3122056
Toll Charges	-	-
Gain in exchange	-	-
Misc. Receipts	7234029	927888
<b>Total (Schedule 11)</b>	<b>343202655</b>	<b>97436851</b>
<b>SCHEDULE - 12</b>		
Interest (Gross)		
From banks on deposits	706709286	657773230
From employees on advances		
From others	8369798	458778
<b>Total (Schedule 12)</b>	<b>715079084</b>	<b>658232008</b>

**SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH, 2000**

	<b>CURRENT YEAR (Rs.)</b>	<b>PREVIOUS YEAR (Rs.)</b>
<b>SCHEDULE - 13</b>		
Net Increase/Decrease in Work-in-progress		
Closing Stock		
Work-in-progress		
Less: Opening Stock		
Work-in-progress		
Net Increase/Decrease		
<b>Total (Schedule 13)</b>		
<b>SCHEDULE - 14 - Works Expenses</b>		
<b>a. Work Expenses etc.</b>		
Electricity Power & Fuel		
Survey Expenses		
Consultancy Expenses		
Payment to Contractor		
Escalation claims		
<b>Sub Total (a)</b>		
<b>b. Repair &amp; Maintenance</b>		
Roads & Bridges		
Less : Transfer from Grant A/C		
Buildings		
Plant, Machinery & Equipment		
<b>Sub Total (b)</b>		
<b>c. Others</b>		
Insurance:-		
(Plant, Machinery & equipments)		
Technical studies & consultancy charges		
Research & Development expenses		
Others		
<b>Sub Total (c)</b>		
<b>Total (Schedule 14)</b>		



**SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH, 2000**

	<b>CURRENT YEAR (Rs.)</b>	<b>PREVIOUS YEAR (Rs.)</b>
<b>SCHEDULE - 15</b>		
<b>Personal &amp; Other administrative expenses,</b>		
<b>salaries wages &amp; other staff benefits</b>	38038270	23571440
Salaries Allowances Chairman/Members	1690994	1689528
<b>Salaries, Wages, allowances &amp; bonus</b>		
<b>Workmen staff welfare expenses</b>	4238962	3584635
(Details of salaries, allowances, bonus, welfare expenses incurred on Members/Chairman)		
Contribution to :		
Provident Fund	1218033	593741
Pension & Leave Salary	4345897	2677166
Gratuity	4806	35267
Rent for office accommodation	10629141	10289115
Rates and Taxes	504658	394434
Repairs & maintenance	2466885	2002835
Insurance	37916	56747
Honoraria fee and other professional charges	2042788	8859872
Agency & Commission charges		
Travelling expenses, Conveyance	18826495	11489275
Printing & Stationery	1981824	2658818
Postage & communications	6339132	4730350
Advertisement & publicity	5855321	6872809
Remuneration to Auditors	238089	394405
Misc. Expenses	6039371	4978773
<b>Total (Schedule 15)</b>	<b>104498582</b>	<b>84879210</b>

# GROUPING SCHEDULE 15

		Total in Rupees
<b>Personnel &amp; Other Administrative Expenses</b>		
a) Salaries, Wages & Other Staff benefits.		
i) Salary & Wages	36192775	
ii) Chairman & Members	1690994	
iii) Over Time Allowance	87885	
iv) Rent for Residence/Licence fee	1718187	
v) Bonus	4174	
vi) Incentives		
vii) Transport subsidy		
viii) Leave Encashment	35249	
<b>Sub Total (a)</b>		<b>39729264</b>
b) Workman Staff Welfare Expenses		
i) Medical reimbursement	1639070	
ii) Staff Welfare:		
Welfare expenses	986693	
Kitchen, Utencil & Appliances	6853	
iii) Siminar/Training expenses	1522151	
iv) LTC	73899	
v) Liveries	10297	
<b>Sub Total (b)</b>		<b>4238962</b>
c) Contribution to:		
i) Provident Fund	1218033	
ii) Pension & Leave salary      Members & Chairman	433380	
iii) Pension & Leave salary      Others	3912517	
iv) Others		
<b>Sub Total (c)</b>		<b>5568736</b>
d) Repairs & Maintenance -Others		
R & M Office Building	845945	
i) Office Equipments	158393	
ii) Light vehicles	37541	
Petrol, Oil & Lubricants as per grouping schedule No.2	280576	
Tyres, Tubes, Batteries as per grouping schedule No.2		
R & M Others	620472	
R & EDP Others	523958	
Sub Total (d)		2466885
e) Insurance		
i) Light Vehicles	10038	
ii) Others	27878	
<b>Sub Total (e)</b>		<b>37916</b>

# SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH, 2000

		CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)
	<b>SCHEDULE - 16 FINANCE CHARGES</b>		
i)	Interest		
	On over draft		
	On Loans from banks		
	On Tax deducted at Source		
	On Tax	3613509	
	On Bonds/Debentures		
	On Loans from Govt. of India		
ii)	Discounting Charges		
iii)	Guarantee Commission/Bank charges	55122	25646
iv)	Bond Issue Expenses		
<b>Total (Schedule 16)</b>		<b>3668631</b>	<b>25646</b>
<b>SCHEDULE - 17</b>			
<b>Prior Period Adjustments</b>			
<b>Credit(+)/Debit (-)</b>		<b>-1925974</b>	<b>-159190551</b>

**SCHEDULE - 18 - ADB -III PROJECT ACCOUNTS****BALANCE SHEET OF ADB-PROJECT IMPLEMENTATION UNITS AS ON 31ST MARCH, 2000**

<b>Liabilities</b>	<b>Appendix</b>	<b>Durgapur</b>	<b>Gurgaon</b>	<b>Vijayawada</b>	<b>Total</b>
Funds Received from HQs	<b>I</b>	2585896228	2373887855	1794989215	6754773298
Reserve & Surplus		34880632	77648880	67328915	179858427
<b>Total</b>		<b>2620776860</b>	<b>2451536735</b>	<b>1862318130</b>	<b>6934631725</b>
<b>Assets</b>					
Fixed Assets	<b>II</b>	2256152100	2072010921	1576463106	5904626127
<b>Current Assets</b>	<b>III</b>				
Advances		281100002	344713409	369689400	99550281
Interest Accrued but not due		1723682	1157745	696780	3578207
Cash & Bank Balance		112530563	58494736	41872042	212897342
<b>Sub Total</b>		<b>395354247</b>	<b>404365890</b>	<b>412258222</b>	<b>1211978360</b>
<b>Less Current Liability</b>	<b>IV</b>	30729487	24840076	126403198	181972761
<b>Net Current Assets</b>		<b>364624760</b>	<b>379525814</b>	<b>285855024</b>	<b>1030005599</b>
<b>Total</b>		<b>2620776860</b>	<b>2451536735</b>	<b>1862318130</b>	<b>6934631725</b>

**PROFIT & LOSS ACCOUNT OF ADB PROJECT IMPLEMENTATION UNITS  
FOR THE YEAR ENDED 31ST MARCH, 2000**

Particulars	Appendix	Durgapur	Gurgaon	Vijaywada	Total
<b>INCOME</b>					
Agency Charges		31818448	35649900	31710838	99179186
Other Income		2292939		787495	3080434
Interest		11297715		4176927	15474642
<b>Total (A)</b>		<b>45409102</b>	<b>35649900</b>	<b>36675260</b>	<b>117734262</b>
<b>EXPENDITURE</b>					
Personnel & Administrative	V	2762211	3454191	3650377	9866779
Prior period adjustment		-530940		-69216	-600156
<b>Total (B)</b>		<b>2231271</b>	<b>3454191</b>	<b>3581161</b>	<b>9266623</b>
<b>Profit Trf to Balance-sheet (A-B)</b>		<b>43177831</b>	<b>32195709</b>	<b>33094099</b>	<b>108467639</b>

		Durgapur	Gurgaon	Vijaywada	Total
<b>A</b>	<b>Reserve &amp; Surplus</b>				
ii	Capital Reserve		51730230	44179250	95909480
ii	Profit & Loss A/c	34880632	25918650	23149665	83948947
	<b>Total</b>	<b>34880632</b>	<b>77648880</b>	<b>67328915</b>	<b>179858427</b>

## APPENDIX - II

		Durgapur	Gurgaon	Vijaywada	Total
<b>A</b>	<b>Fixed Assets</b>				
	Land	3242998	16002646		19245644
	Building		19789692		19789692
	Computer	313978	282963	1955994	2552935
	Furniture & Fixture	514970	1934911	1195943	3645824
	Air Conditioner	29656	131381	628897	789934
	Office Equipment	338719	1323146	2106950	3768815
	<b>Total (A)</b>	<b>4440321</b>	<b>39464739</b>	<b>5887784</b>	<b>49792844</b>
<b>B</b>	<b>Capital Work in Progress</b>				
	On Civil Works	2251711780	1963876096	1570575322	5786163198
	On Office Building		68670085		68670085
	<b>Total (B)</b>	<b>2251711780</b>	<b>2032546181</b>	<b>1570575322</b>	<b>5854833283</b>
	<b>Total (A+B)</b>	<b>2256152101</b>	<b>2072010920</b>	<b>1576463106</b>	<b>5904626127</b>

## APPENDIX - III

		Durgapur	Gurgaon	Vijaywada	Total
<b>A</b>	<b>Current Assets</b>				
I	Claims recoverable	23358	83085		106443
ii	Advance to Staff	50548		17465	68013
iii	Mobilisation advance	223402191	164626356		388028547
iv	Advance against Deposit Work	57620456		13944506	71564962
v	Recoverable from Contractor	0	0	44179250	44179250
vi	Security Deposit Insurance Money	3450	18500	2840	24790
vii	Adv. to supplier	0	3843109	0	3843109
viii	Adv. to other	0	15900	0	15900
ix	Equipment Advance	0	132328450	300326068	432654518
x	Material Advance	0	32731943	0	32731943
xi	Toll Charges Recov. From Contractor	0	0	2546754	2546754
xii	Maintenance out of MOST fund	0	11066066	8672517	19738583
	<b>Total (A)</b>	<b>281100003</b>	<b>344713409</b>	<b>369689400</b>	<b>995502812</b>
<b>B</b>	<b>Interest accrued but not due on deposits</b>	<b>1723682</b>	<b>1157745</b>	<b>696780</b>	<b>3578207</b>
	<b>Total (B)</b>	<b>1723682</b>	<b>1157745</b>	<b>696780</b>	<b>3578207</b>
<b>C</b>	<b>Cash &amp; Bank Balance</b>				
I	Cash and Cheques in hand including stamps	1157	15	10	1182
ii	On Deposits A/c	112341666	58000000	41253000	211594666
iii	On Current A/c	187740	494721	619032	1301493
iv	<b>Total (C)</b>	<b>112530563</b>	<b>58494736</b>	<b>41872042</b>	<b>212897341</b>
	<b>Total (A+B+C)</b>	<b>395354248</b>	<b>404365890</b>	<b>412258222</b>	<b>1211978360</b>

		Durgapur	Gurgaon	Vijaywada	Total
<b>A</b>	<b>Current Liabilities</b>				
I	Liabilities for Sundry Creditors	8860374	17906792	41757861	68525027
ii	Deposit held on A/c of others (Contractor)	21869113	6933284	84645337	113447734
	<b>Total</b>	<b>30729487</b>	<b>24840076</b>	<b>126403198</b>	<b>181972761</b>

## APPENDIX - V

		Durgapur	Gurgaon	Vijaywada	Total
<b>A</b>	<b>Personnel &amp; Other Administrative Expenses</b>				
	Salary & Wages Allowances & Bonus	1133351	1871855	2154476	5159682
	Workman Staff Welfare Expenses	56866	87863	31330	176059
	Contribution to:				
	i) Provident Fund	63025	78563	33397	174985
	ii) Pension & Leave Salary	256222	158355	308010	722587
	Repair & Maintenance	573460	210537	218261	1002258
	Honoraria fee & Other Professional Charges	306114	325734	404127	1035975
	Travelling Expences	32677	442492	21258	496427
	Printing & Stationery	310646	229158	288733	828537
	Advertisement & Publicity			68802	68802
	Misc. Expenses	29850	49604	38614	118068
	Rent			83304	83304
	Finance Charges		30	65	95
	<b>Total</b>	<b>2762210</b>	<b>3454191</b>	<b>3650377</b>	<b>9866778</b>

**Notes on Accounts**

1. An amount of Rs. 1192 crore (Rs. 101.00 crore) has been received from the Government of India during the year for strengthening of capital base. This has been included in the 'Capital'.
2. An amount of Rs. 491.60 crore (Rs. 163.17 crores) has been received from the Government of India during the year towards execution of Externally Aided Projects (EAP). This has been exhibited as 'Capital Grant' Interest earned on unutilized Grant (EAP) amounting to Rs.35.88 crore (Rs. 18.14 crore) has been credited to 'Capital Grant'.
3. The funds received towards execution of Externally Aided Project (EAP) have been utilized for ADB-III Projects (being implemented through Project Implementation Units at Gurgaon, Durgapur, and Vijayawada), JBIC Projects (being implemented through Project Implementation Units at Vijayawada, Guntur, Ghaziabad and Cuttack) and WB-II Projects (development of Detailed Project Reports and Feasibility Studies being implemented through implementation Units at Agra, Kanpur, Allahabad, Varanasi, Jhumriteleya and Trichy). The accounts of the ADB-III Projects are at Schedule-18. Accounting in there PIU's is done in accordance with accounting Policies adopted by NHAI for time to time and taking into account the Accounting Standards issued by the Institute of Chartered Accountants of India.
4. An amount of Rs. 90.00 crore received from the Government of India vide their letter no. RW/G-23011/4/98-WA dated 31.03.98 has been shown as "Loans from Government of India'. However, since no loan was envisaged under the Externally Aided Project, the matter has been taken up with MOST to treat the same as loan in perpetuity with zero interest.
5. The Government of India has entrusted to NHAI specified National highways totaling 6860.845 kms (6604.63 kms). Pending finalization of transfer price, the value of assets has not been included in the Fixed Assets.
6. Fixed Assets created out of Grant has been shown as reduction from the 'Capital Grant'. No depreciation has been provided on these assets in accordance with the Accounting Standards.
7. NHAI has been receiving grants from MOST for carrying out maintenance of National Highways. The excess of expenditure (including agency charges thereon) on maintenance of NH's over specific grant has been charged to and reduced from the capital of NHAI as per provisions of section 18 of the NHAI Act 1988. The net amount of excess of expenditure of Rs. 91,62,727/- on maintenance of NH's incurred upto 31.03.1999 has also been reduced from the capital of NHAI during the year.
8. Work relating to development and operation of Toll Plaza at kotputli-Amer has been entrusted to NHAI by MOST. The amount of toll collected including the amount of interest earned thereon has been shown as payable to MOST. The capital and recurring expenditure incurred by NHAI has been shown as recoverable from MOST.



9. The Work relating to collection of toll on keesara bridge and the bridge across river Krishna on NH-5 (Kanakadurgamma Varadhi) in Andhra Pradesh has been entrusted to NHAI. The amount to collected is remitted to MOST and the amount not remitted as on 31.03.2000 has been shown as payable to MOST.
10. NHAI has been granted Income-tax exemption under section 10(23)(c) (iv) of the Income-tax Act upto the assessment year 1998-99. Since application for grant of execution for the Assessment year 1999-2000 onwards has been submitted, provision for Income-tax has not been made.
11. NHAI is in the process of finalizing regulations for retirement benefits and gratuity. Majority of the employees of NHAI are on deputation from various Ministries and Departments of the Government of India / State Government. The liability in respect of retirement benefits for regular employees of NHAI, whose total service tenure so far is less than five years, shall be provided, including for the past years, as and when the regulation are adopted.
12. The income of NHAI includes agency charges @3% on all capital works funded out of EAP funds, @ 9% on all capital works of NHAI projects as reduced by the supervision consultancy charges and @ 9% on expenditure incurred on maintenance of National Highways. The above charges are as per the practice followed by the state PWDs.
13. Interest amounting to Rs. 51,32,140/- for late deposition of withholding tax for the Accounting year 1997-98, 1998-99 and 1999-2000 has been paid to Income Tax Department.
14. In the absence of any demand for the audit fee for the year 1999-2000, no provision has been made for the same.
15. During the year no loans and advances were granted to Members/Chairman.  
  
Debts/Loans/Advance due from Member/Chairman Nil  
Maximum amount due from Member/Chairman  
any time during the year Nil
16. The Chairman/Members have been provided with chauffeur driven car for official as well as private use up to 1000 kms per month for which recovery as per the rates prescribed by the Department of Public Enterprises is being made.
17. Previous year's figures have been regrouped wherever necessary.

## **Contingent Liability not acknowledged as debt**

18. As per the lease agreement, any charges payable to MCD/DDA or any other statutory organization for use of residential accommodation for office/guest house purposes is to be borne by NHAI and the charges, if any, payable are not quantifiable.
19. A sum of Rs. 50.00 lakh including interest thereon arising due to encasement of a bank guarantee which has become payable by virtue of the order of the high Court against which a special leave petition of NHAI has been filed in the Supreme Court and the same has been admitted.
20. The Likely monetary liability, if any, on account of the pending legal cases.
21. Contracts remaining to be executed on capital works amounting to Rs. 2275 crore as on 31.03.2000.

## **Significant Accounting policies**

1. Grant received from Government of India and other organizations shall be accounted for on accrual basis.
2. Depreciation has been provided based on written down method and rates of depreciation are as per Income-tax Rules, 1962 (Appendix to Rule 5).
3. Depreciation on addition to fixed assets has been charged for the full period irrespective of the date and month of installation/completion.
4. Stationery and other items of consumable in nature are written-off in the year of purchase.

Place : New Delhi  
Dated : Nov. 2, 2000

For and on behalf of the Board of the Authority  
Member Finance                      Chairman

# **AUDIT REPORT ON THE ACCOUNTS OF NATIONAL HIGHWAYS**

## **AUTHORITY OF INDIA FOR THE YEAR ENDED MARCH 31, 2000**

### **1. INTRODUCTION**

The National Highways Authority of India (Authority) was constituted on 15<sup>th</sup> June 1989 Under Section 3(1) of the National Highways Authority of India Act, 1988 (Act) mainly to survey, develop, maintain and manage the national highways, to construct offices or workshop, to establish and maintain hotels, restaurants and rest rooms at or near the highways vested in or entrusted to it, to regulate and control the plying of vehicles, to develop and provide consultancy and construction services and to collect fees for services or benefits rendered in accordance with Section 16 of the Act.

The audit of accounts of the Authority has been conducted under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers and Condition of Services) Act, 1971 read with Section 23 of the National Highways Authority of India Act, 1988.

### **2. CAPITAL STRUCTURE**

The NHAI Act (Section 12) provided that all nonrecurring expenditure incurred by or for the Central Government for or in connection with the purpose of any national highway or any stretch thereof, so vested in or entrusted to the Authority and declared to be capital expenditure by the Central Government, would be treated as capital provided by the Central Government to the Authority. During the year, the Government provided a capital of Rs. 1192 crore and a grant of Rs. 491.60 crore towards execution of externally aided project.

### **3. FUND**

The Act provides for creation of the National Highways Authority of India Fund (NHAI fund) into which shall be credited grants, loans, borrowings and any other sum received by the Authority. Expenses of the authority in discharge of its functions, expenditure on establishment and other expenses are to be met from this Fund, having regard to the purpose for which such grants, loans or borrowings are received.

### **4. SOURCES OF INCOME**

The main sources of income of the Authority were interest on bank deposit (Rs. 70.67 crore) agency charges (Rs. 31.81 crore) and other miscellaneous receipts (Rs. 3.35 crore).

## 5. EXTERNALLY AIDED PROJECTS

The Authority, in addition to project funded by it, is implementing various externally aided project. These projects are funded by multilateral agencies like the World Bank (WB), the Asian Development Bank (ADB) and the Japan Bank for International Cooperation (JBIC) (formerly known as OECF-Overseas Economic Cooperation Fund). These agencies Provide funds to Government of India (GOI) under the respective loan agreements signed by them with GOI, which in turn provides grants to the Authority

During the last three years, the Authority received grants of Rs. 247.79 crore, Rs.163.17 crore and Rs. 419.60 crore from GOI for the execution of externally aided projects. However, agency-wise details of grants released by GOI during the year 1998-99 and 1999-2000 were not available with the Authority.

The details of expenditure incurred on these projects are as under:-

### a) World Bank Projects

The civil works in respect of these projects had not commenced as on March 2000. The Authority has assigned the work relating to feasibility study and preparation of Detailed project Report (DPR) to various consultants. Civil work contracts are being finalised for the packages where the feasibility studies and DPRs have completed. The Authority has incurred an expenditure of Rs. 26.27 crore up to 31 March 2000 on such studies and DPRs.

### b) Project funded by Asian Development Bank

These project are being implemented through independent Project Implementation Units (PIUs) at Gurgaon, Durgapur and Vijayawada. The financial results in respect of these as on 31 March 2000 are as under:-

[Rupees in crore]

	PIU Gurgaon	PIU Durgapur	PIU Vijayawada
	Pkg.I	Pkg.II/III	Pkg.IV/V
Capital Work-in-Progress [Civil work, supervision, consultancy etc.]	196.39	225.17	157.06
Advances	32.96	28.10	31.42

### c) Projects funded by Japan Bank for International Cooperation

The authority is implementing various projects funded by the Japan Bank for International Cooperation (JBIC). The financial results in respect of these projects as on 31 March 2000 are as under:-

#### [Rupees in crore]

	Vijayawada Chilikaluripet	Jagatpur Chandikhol	Ghaziabad Hapur & Hapur Bypass (IDP-101)	Naini Bridge (IDP-91)
Capital Work-in-Progress [Civil work, supervision, consultancy etc.	38.17	1.1	15.39	-
Advances	43.58	11.28	14.45	0.82

### 6. SUMMARISED FINANCIAL RESULTS

The summarised financial results of the Authority during the last 3 years were as under.

<b>LIABILITIES</b>				
		<b>(Rupees in crore)</b>		
		<b>1997-98</b>	<b>1998-99</b>	<b>1999-2000</b>
a	Capital	490.00	591.00	1685.93
b	Reserves & Surplus			
i	Free Reserves	49.28	100.07	194.45
ii	Capital Reserve	-	5.17	9.59
c	Grants	303.26	492.55	991.39
d	Borrowings from Government of India	90.00	90.00	90.00
e	Current Liabilities & Provision excluding Provision for Gratuity	21.09	66.37	153.92
f	Provision for Gratuity	0.25	-	-
	<b>Total</b>	<b>953.88</b>	<b>1345.16</b>	<b>3125.28</b>
	<b>ASSETS</b>			
g	Fixed Assets- Gross Block	2.75	3.23	6.54
h	Less Accumulated Depreciation	0.83	1.23	1.93
i	Net Block	1.92	2.00	4.61
j	Capital Work-in Progress	54.77	326.43	885.18
k	Investments	-	32.00	31.50
l	Current Assets, Loans & Advances	897.19	984.73	2203.99
m	Miscellaneous expenditure (to the extent not written off)	-	-	-
	<b>Total</b>	<b>953.88</b>	<b>1345.16</b>	<b>3125.28</b>
n	Working Capital (l-e)	876.10	918.36	2050.07
o	Capital Employed (i+n)	878.02	920.36	2054.68
p	Net Worth {a+b (i)-m}	539.28	691.07	1880.38

## 7. LIQUIDITY

The percentage of Current Assets to Current Liabilities, which is a measure of liquidity, decreased from 4254 at the end of 1997-98 to 1484 at the end of 1998-99 and to 1432 at the end of 1999-2000.

## 8. SOURCES & UTILIZATION OF FUNDS

Funds amounting to Rs. 1830.84 crore from internal and external sources were generated and utilized by the Authority during the year 1999-2000 as under:

### I SOURCES OF FUNDS

(Rupees in Crore)

a) Funds from operations Profit before tax	94.38	
Add Depreciation	<u>0.70</u>	95.08
b) Funds received from Government of India towards Capital		1192.00
c) Interest on unutilised capital grants and deposited with bank		498.84
d) Increase in maintenance Grant		40.00
e) Increase in Capital Reserve		4.42
f) Decrease in Investment		0.50
<b>Total</b>		<b>1830.84</b>

### II UTILISATION OF FUNDS

a) Addition in Fixed Assets	3.31
b) Increase in Working Capital	1131.71
c) Increase in Capital Work-in-Progress	558.75
d) Expenditure on maintenance of Highways	137.07
<b>Total</b>	<b>1830.84</b>

## 9. BUDGET

Against a projection of Rs. 1885.87 crore (RE 1999-2000) as receipt from the Ministry of Surface Transport towards capital expenditure on project (Rs. 1192 crore as capital and Rs. 693.87 crore as grant for external aided projects, the Authority received an amount of Rs. 1683.60 crore during the year (Rs. 1192 crore as capital, and Rs. 491.60 crore as grants for externally aided projects).

## **10. INTERNAL AUDIT**

The Authority did not have any internal audit wing.

## **11. COMMENTS ON ACCOUNTS**

### **A BALANCE SHEET**

### **SOURCES OF FUNDS**

### **SHAREHOLDERS' FUND**

#### **11.1. Capital - Rs. 1685.93 crore (Schedule 1)**

The Authority spent Rs. 97.07 crore more than the maintenance grant received by it from the Government of India. This deficit has been incorrectly adjusted from the Capital resulting in understatement of Capital by Rs. 97.07 crore.

#### **11.2. Reserves and Surplus (Schedule 2)**

**Capital Reserve - Rs. 9.59 crore**

**The above represents**

- (i.) Damages amounting to Rs. 5.17 crore recovered from an ex-contractor on termination of his contract, which should have been credited to Capital Work-in-progress.
- (ii.) Liquidated damages amounting to Rs. 4.42 crore due from a contractor, the imposition of which has been deferred by the Authority. The Authority has, however, credited the Capital Reserve by Rs. 4.42 crore with a corresponding debit to Claims Recoverable. This incorrect accounting has resulted in overstatement of each of Capital Reserve and Claims Recoverable by the same amount.

## **GRANTS**

#### **11.3. Capital Grant - Rs. 991.39 crore (Schedule 3)**

The Authority has not included Rs. 5.27 crore towards interest on unutilised capital grants and this has resulted in understatement of Capital grants and overstatement of Profit by the same amount.

## **APPLICATION OF FUNDS**

#### **11.4. Fixed Assets (Schedule 5)**

### **(i) GROSS BLOCK**

**Land - Rs. 3.45 crore**

- a) The Authority has not disclosed the fact that the land is leasehold.
- b) The Authority has not disclosed the fact that the cost of land is provisional, pending revision of rates by the Central Government.

## (ii) CAPITAL WORK-IN-PROGRESS - RS. 885.18 CRORE

The above is overstated by Rs. 9.36 crore due to the inclusion of:

	(Rupees in crore)
a. Advances for shifting of utilities and acquisition of land which should have been shown as advances-others	1.79
b. Revenue expenditure incurred on study undertaken against a grant receivable from the Government which should have been shown as amount recoverable under Current Assets, Loans and Advances	0.98
c. Interest levied by Controller of Aid Accounts and Audit (CAAA) for default by the Authority in timely payment, which should have been debited to the Profit and Loss Account.	0.47
d. Advances paid to two contractors against material brought at the work at Vijaywada which should have been shown as advances to Contractors	4.63
e. Cost of completed site offices and residential building at Durgapur.	1.49
<b>TOTAL</b>	<b>9.36</b>

## B. PROFIT & LOSS ACCOUNT INCOME

### 11.5. Other Income (Schedule 11)

#### Agency charges - Rs. 31.81 crore

The above is overstated by Rs. 5.34 crore due to accounting of:

- (i) Agency charges amounting to Rs. 1.39 crore at the rate of 9 per cent as income in respect of projects owned, funded and executed by the Authority without involvement of any outside agency. As no such charges are receivable by the Authority on execution of such projects, Note No. 12 (Schedule 19) is defective to this extent.
- (ii) Agency charges of Rs. 13.89 lakh accounted for at the rate of 3 per cent on the amount of advances paid to two contractors at Vijaywada for procurement of material. The recognition of the income is in contravention of Note No. 12 (Schedule 19) as the advances paid do not represents execution of the works.
- (iii) Agency charges of Rs. 3.81 crore accounted for at the rate of 9 per cent on the amount advanced (Rs. 56.46 crore) to various State Public Works Departments towards maintenance of highways in respect of which the utilisation certificates had not been received from them till the finalisation of the accounts. Recognition of this income also in contravention of Note No. 12 (Schedule 19) as the advances paid do not represent the execution of the works.



## EXPENDITURE

### 11.6. Finance Charges (Schedule 16)

#### Interest On loans from Govt. of India - Rs. Nil

The above is understated by Rs. 25.20 crore due to non-provision of loan from Government of India.

### C. GENERAL

- 11.7(i) The additions and deduction since the last balance sheet under each head have not been distinctly shown in Schedule 2, as required under the formate of accounts approved by the Comptroller and Auditor General of India.
- (ii) The Authority has not disclosed the method adopted for the presentation of Government grants in their Accounting Policy as required under Para 23 (i) of Accounting Standard 12

Dated : June 2001

Place : New Delhi

(Malashri Prasad)

Principal Director of Commercial Audit &  
ex-officio Member, Audit Board-I,  
New Delhi

# MANAGEMENT REPLIES ON THE COMMENTS ON ACCOUNTS FOR THE FINANCIAL YEAR 1999-2000

## Para & Reply

- 11.1 The Authority has been incurring expenditure on the maintenance of highways out of the funds received and on behalf of the Government of India (GOI). The excess of expenditure over specific funds received from GOI, which otherwise was recoverable from GOI, has correctly been adjusted against the Capital provided by GOI.
- 11.2 (i) As advised, the amount of liquidated damages shall be shown as a reduction from the Capital Work-in-progress in the accounts for the year 2000-01.
- 11.2 (ii) The liquidated damages was due as on 31/3/2000 in respect of Nandigama-Vijayawada and Vijayawada-Eluru projects, the actual recovery of which was deferred. Accordingly, the reflection of liquidated damages was correct.
- 11.3 As advised, this shall be incorporated in the accounts for the year 2000-01.
- 11.4 (i)(a)(b) The disclosure shall be made in the accounts for the year 2000-01.
- 11.4 (ii)(a) The Authority is in the process of finalizing the Significant Accounting Policies which shall be disclosed in the accounts for the year 2000-01. The issues raised shall be dealt with in accordance with the Significant Accounting Policies adopted by the Authority.
- 11.4 (ii)(b) As advised, this shall be reflected in the accounts for the year 2000-01.
- 11.4 (ii)(c) NHAI is an executing agency and accordingly, all the costs relating to execution of capital projects are shown as Capital Work-in-progress.
- 11.4 (ii)(d) The observation has been noted and due care shall be taken in the accounts for the year 2000-01.
- 11.4 (ii)(e) As advised, this shall be reflected in the accounts for the year 2000-01.
- 11.5 (i) The Authority is implementing the capital works projects on behalf of the Government of India. Accordingly, agency charges on the value of work executed are treated as income

of the Authority (Note 12, Schedule 19) and as such, accounting treatment is in order. The above charges are as per the practice followed by State PWDs.

- 11.5 (ii) As advised, this shall be rectified in the accounts for the year 2000-01.
- 11.5 (iii) The Authority is in the process of finalizing the Significant Accounting Policies. The issue raised shall be dealt with in accordance with the Significant Accounting Policies adopted by the Authority.
- 11.6 The Authority has taken up the matter with the Government of India for treating the loan in perpetuity with zero interest and accordingly, no provision for interest was made. This has been adequately disclosed in the Notes on accounts (Note 4, Schedule 19).
- 11.7 (i) Noted for compliance.
- 11.7 (ii) All the Significant Accounting Policies adopted by the Authority shall be disclosed in the accounts for the year 2000-01.

