

P R E F A C E

It is indeed a great pleasure to present the Twenty Fifth issue of “**Accounts at a Glance**” of the Ministry of Power for the year 2015-16.

The Ministry of Power seeks to achieve its vision of 'reliable, adequate and quality power for all at reasonable prices' by providing necessary support and enabling policy framework for integrated development of power infrastructure in the country to meet the requirements of the growing economy and to meet the requirements and aspirations of the people for quality power particularly of poor households in rural areas.

We have endeavoured to present the accounting and financial information in a logical, cohesive and analytical way through tables, flow charts, diagrams, graphs etc in this edition of “**Accounts at a Glance**”. This document contains accounts highlights of the ministry, expenditure and receipts analysis and information on other areas e.g. investments, loans and internal audit. All the figures mentioned in the booklet have been derived from Appropriation Account (Grant No. 77), Finance Account and Statement of Central Transaction of Ministry of Power for the year 2015-16.

I hope this document will prove to be user friendly and informative. We welcome the suggestions to enable us to improve the future issues.

February, 2017
New Delhi

Krishna Tyagi
Chief Controller of Accounts
Ministry of Power

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CHAPTER-1

INTRODUCTION

1. MINISTRY OF POWER

The Ministry of Power started functioning independently with effect from 2nd July, 1992. Earlier it was known as the Ministry of Energy comprising the Departments of Power, Coal and Non-Conventional Energy Sources. Electricity is a concurrent subject at entry number 38 in the List III of the Seventh Schedule of the Constitution of India.

The Ministry is responsible for evolving general policy in the field of electrical energy along with providing assistance to Rural Electrification, State Electricity Boards/State Power Distribution Companies, Central Sector Power Projects, Power Development in Union Territories, Inter-State Transmission Lines. Besides these, the Ministry is also concerned with matters relating to Public Sector Enterprises and Autonomous Bodies under its administrative control.

The main items of work dealt with by the Ministry of Power are given below:

- General Policy in the electric power sector and issues relating to energy policy and coordination
- All matters relating to hydro and thermal electric power projects (except small/mini/micro hydel projects of and below 25 MW capacities).
- All matters relating to distribution and transmission system networks including Rural Electrification.
- Research, development and technical assistance relating to hydro-electric and thermal power generation, distribution and transmission.
- Administration of Electricity Act, 2003 (36 of 2003), the Energy Conservation Act, 2001(52 of 2001), the Damodar Valley Corporation Act, 1948 (14 of 1948) and Bhakra Beas Management Board as provided in the Punjab Reorganisation Act, 1966 (31 of 1966).
- All matters relating to Central Electricity Authority, Central Electricity Board and Central Electricity Regulatory Commission.
- All matters concerning energy conservation and energy efficiency pertaining to Power Sector.
- Matters relating to the Public Sector Undertakings, Statutory bodies and Autonomous Organisations under the Ministry.
- List of the offices/Public Sector Undertakings, Autonomous Bodies and Statutory Bodies is given in the **Appendix -I**.

2. ACCOUNTING ORGANISATION

The Principal Accounts Office headed by Chief Controller of Accounts is a subordinate office under Ministry of Power. The office is responsible for releasing payments against the sanctions issued by the Ministry and their Accounting. The Office also conducts internal audit of the expenditure incurred by the Ministry.

Under the Scheme of Departmentalised Accounts implemented in Government of India from 1976, the accounting units of Government of India work as **Matrix** type of organization with dual reporting system. For administrative control and day to day reporting the Chief Controller of Accounts reports to secretary Power, the Chief Accounting Authority through Joint Secretary and Financial Advisor. For technical guidance and consolidation of monthly and annual accounts, the Chief Controller of Accounts reports to Controller General of Accounts. The Figure-1.2.1 depicts the structure of accounting Organisation in the departmentalized system of Accounting.

As evident from the structure depicted in Figure-1.2.1, Pay and Accounts Offices are the field level functionary of the accounting organization and Principal Accounts Office is central to the organization. Principal Accounts Office receives information from field PAOs and makes it available to decision maker. Besides the payment and accounting information, banks also provide information about the actual cash flows to Pay and Accounts Offices and Principal Accounts Office. Flow of accounting information between various functionaries is depicted in Figure-1.2.2.

Figure-1.2.1: Structure of Accounting Organisation

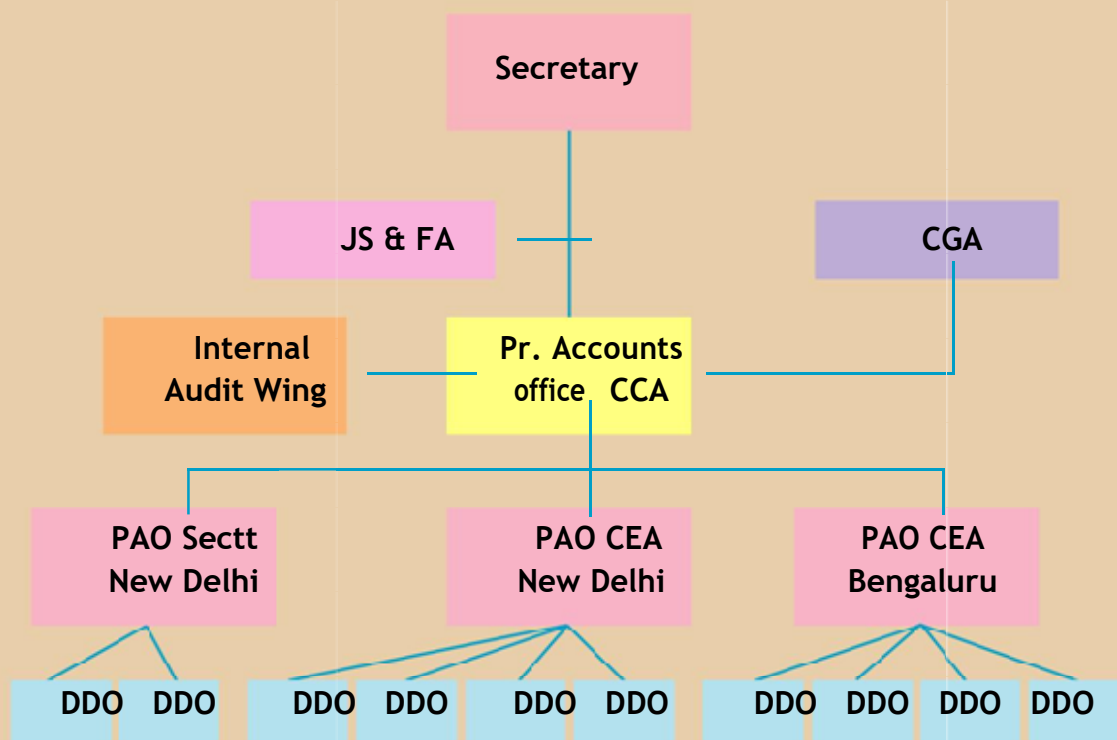
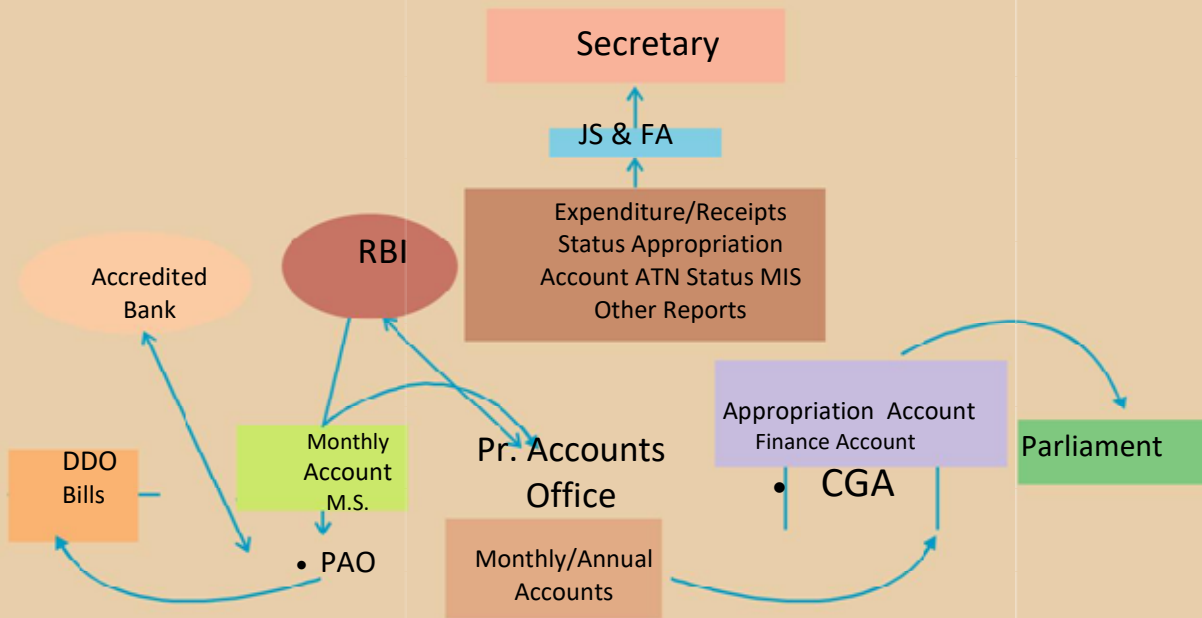


Figure-1.2.2: Flow of Accounting Information



The main responsibilities of Office of Chief Controller of Accounts, MOP are:

- i. The accounting information generated in the various Pay and Accounts Offices is consolidated in the Principal Accounts Office for each month and then submitted to Controller General of Accounts (CGA), Department of Expenditure, Ministry of Finance.
- ii. Payment & Receipt functions through the Pay and Account Offices and Cheque Drawing DDOs located at various places.
- iii. Preparation of Annual Head wise Appropriation Accounts and Statement of Central Transactions and material for Finance Accounts for the Ministry.
- iv. All banking arrangements with Receipts and Payment functions.
- v. Conducting Internal Audit of various Offices/ Organizations/Schemes of Ministry of Power.
- vi. Preparation of Receipt Budget of Ministry of Power
- vii. Technical Advice on accounting and budgeting matters including accounting procedures & head of accounts.
- viii. Nodal office for monitoring of Action Taken Notes on CAG reports/Paras.
- ix. Preparation of various weekly/monthly/quarterly and annual accounting, expenditure and receipt reports.
- x. Administration related work & Coordination of functioning of all Pay and Accounts Offices of Ministry of Power.
- xi. Implementation of various new initiatives including e-initiatives taken by Government of India in the field of Payment and Accounting.

The Principal Accounts Office discharges its functions with the help of Pay and Accounts Offices (PAO). These Pay and Accounts Offices in turn release payments with the help of drawing and Disbursing Officers (DDOs) who present bills to the PAO. These DDOs can be Cheque Drawing DDO or Non Cheque Drawing DDO.

1.2.1 Non Cheque Drawing DDO (NC-DDO):

These NC-DDOs do not have power to issue any payment without involving PAO. They receive online sanction on PFMS, generated by Programme Division (PD). NC-DDO generates a bill online and presents the bill to PAO for payment to the beneficiary either by cheque or electronic advice.

1.2.2 Cheque drawing DDO (C-DDO):

These DDOs enjoy power to release payment of routine nature. After release of payment these DDOs send weekly List of Payment (LOP) to the concerned PAO for the purpose of Accounting and Post Audit. Timely receipt of LOP is a challenging task. Non receipt of LOP on time results in distortion of accounting figures as the payment released by Cheque Drawing DDO remains out of Government account till the LOP is received and feed by the PAO on PFMS. There are 3 DDOs in MOP under this Category (**Appendix-II**)

3. NEW INITIATIVES IMPLEMENTED BY PR. ACCOUNTS OFFICE MINISTRY OF POWER

1.3.1 Defined Contribution Pension Scheme-NPS

A New Pension Scheme (NPS) called Defined Contribution Pension Scheme introduced by the Government of India w.e.f 1.1.2004 has been implemented in the Ministry. All PAOs and CDDOs of the ministry are remitting the subscribers contribution to the trustee bank of NSDL and the subscriber's contribution files are being uploaded on the NSDL website regularly. There were 335 subscribers under New Pension Scheme in Ministry of Power as on 31/3/2016. PAO wise breakup of the Government Servants covered under this scheme is given in **Appendix-III**.

1.3.2 Public Financial Management System (PFMS)

The Public Financial Management System which was developed as a system for tracking of funds, was strengthened to include the payment system for all payments being made by Government of India.

The pilot run of the payment and accounting modules of PFMS was successfully run on Ministry of Power and later on these modules were implemented in the other Ministries/Departments

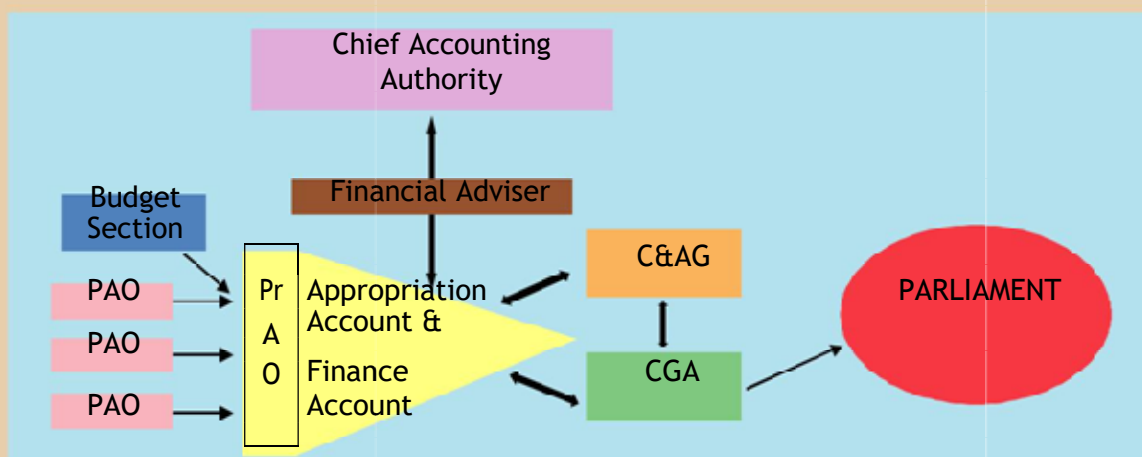
The Ministry of Power continued to maintain its lead on the front of fund tracking through PFMS as well. The funds under two major schemes of the Ministry i.e. Deen Dayal Upadhyaya Gram Jyoti Yojana (DDUGJY) and Integrated Power System Development Scheme (IPDS) were released by the Nodal agencies to the state level agencies through PFMS.

4. PROCESS FLOW OF PREPARATION OF ANNUAL ACCOUNTS

The total budget of Rs.10992.06 crore was approved for Ministry of Power by Parliament under grant no. 77 for the year 2015-16. Against this provision, Ministry has accounted for an expenditure of Rs.9216.22 crore. Appropriation Account containing the Sub-Head wise Budget (Budget Estimate + Supplementary Grant +/- Re-appropriations), figure of actual expenditure against budget, variation if any and reasons for variation has been prepared with the approval of Chief Accounting Authority i.e. Secretary (Power). The Appropriation Account has been audited by C&AG and has been laid in parliament in winter session as part of Appropriation Account of Union of India.

The Appropriation Account reflects the implementation of budget to Parliament. Besides Appropriation Account, Finance Account is also laid in Parliament. The Finance Account contains transactions which are carried forward from year to year and depict the transaction for the year as well as the progressive balances.

Figure-1.4.1: Preparation of Annual Account of Government of India



The preparation of Appropriation Accounts and Finance Accounts starts at PAO level who provide monthly data to Principal Accounts Office. Principal Accounts Office gets Budget Figures from Budget Section and expenditure figure from PAO and consolidates them in the form of Appropriation and Finance Account. Approval for Appropriation Account is Obtained from Chief Accounting Authority through Financial Adviser and Copies of the same are sent to the O/o CGA and C&AG. The finance Accounts statements are also sent to the O/o CGA and C&AG separately. The appropriation Account and Finance Accounts are audited by C&AG. After compliance of the audit observations the accounts are included in the consolidated Accounts of Union of India and laid before the Parliament along with the audit report on account prepared by C&AG. Head wise Appropriation Account of MOP for the year 2015-16 is given in **Appendix-IV**.

CHAPTER-2

HIGHLIGHT OF ACCOUNTS OF MINISTRY OF POWER FOR THE YEAR 2015-16

Ministry of Power is one of the important Infrastructure Ministries of Government of India. Power/electricity being the essential part of civilized life, the activities of the Ministry impact majority of the citizens of the country. The Major expenditure of the Ministry are on expending electrification in the country, strengthening of infrastructure and Capital infusion in various projects. Ministry also receives money in form of dividends, interest of loans, regulatory charges etc. The important points emerging from the accounts of the Ministry for the year 2015-16 are listed below:

1. The Ministry accounted for an expenditure of Rs. 9398.22 crore from Consolidated Fund of India during 2015-16. The receipts accounted for as receipts in Consolidated Fund of India during the same year amount to Rs.26939.04 crore including Rs. 7725.77 crore pertaining to monetization of Bonus Debenture.
2. The figures mentioned above reveal that the Ministry of Power contributed an amount of Rs.17540.82 crore to Cash Balance of Government of India in Consolidated Fund of India.
3. The drawls of cash by the Ministry and remittances of cash are summarized in the Table 2.1.

Table- 2.1: Summary of Cash Flows of M/o Power

(Rs. in crore)

Receipts		Expenditure	
Description	Amount	Description	Amount
Revenue Receipts	18696.51	Revenue Expenditure	6716.73
Capital Receipts including Bonus Debenture	8242.53	Capital Expenditure including loans and advances	1405.73
Receipts in Public Account	4485.54	Expenditure from Public Account	23294.03
		Excess of Receipts over Expenditure	8.09
Total	31424.58	Total	31424.58

4. Deposits and Advances include the receipts of Power Sector Development fund transferred during the financial year 2015-16.
5. The bonus debenture amounting to Rs.7,725.77 crore received from NTPC Ltd during the year 2014-15 were monetized during 2015-16 and resulting into availability of extra cash to the tune of such amount.
6. In 2015-16 the Non Plan Expenditure is 2.28% of the total expenditure and balance 97.72% was Plan Expenditure.
7. The direct expenditure of Ministry of Power was Rs.95.52 crore which is 58.96% of Non-Plan expenditure and 1.04% of total Expenditure.
8. Out of Total Expenditure of Rs.9398.22 crore, Revenue expenditure was 84.22% (Rs.7915.05 crore) and balance 15.78% (Rs.1483.17 crore) was Capital Expenditure.
9. Out of Revenue Expenditure of Rs. 7915.05 crore Grant in aid was Rs.5329.73 crore which constituted 67.34% of total revenue expenditure. Organisation wise details of Grants in Aid released during last three years are given in **Appendix-VII**.
10. Out of the Grant in Aid of Rs.5329.73 crore, an amount of Rs.5146.75 crore was utilized for creation of capital assets (**Appendix-VIII**). This takes the total expenditure of capital nature to Rs. 6552.48 crore. The expenditure of capital nature, including grants in aid released for creation of capital assets, constitutes 70.70% of total booked expenditure of the Ministry in 2015-16.
11. Besides the expenditure of capital nature incurred by Ministry of Power IEBR Amounting to Rs.55815.83 crore was utilized by the Public Sector Undertakings towards Capital Expenditure (**Appendix-IX**). This takes the capital nature expenditure on power sector incurred by Ministry of Power and PSUs under Ministry of Power to Rs.62315.66 crore.

Table-2.2: Total Capital Nature Expenditure during 2015-16

(In crore of Rupees)

Type of expenditure	Amount
Capital Expenditure as per Accounts	384.14
Loans and Advances	968.94
Grants in aids released for creation of Capital Assets	5146.75
IEBR utilised for CAPEX by PSUs	55815.83
Total	62315.66

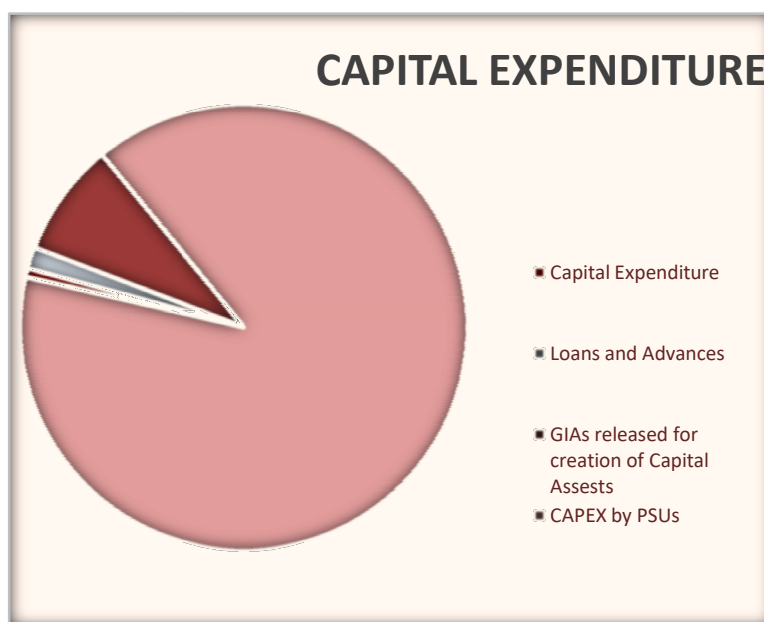


Figure 2.1: Capital Expenditure

12. On 31st March 2016, total equity of Ministry of Power in all its PSUs amounted to Rs. 27946.29 crore. 23.42% of this amount was received back in 2015-16 in the form of dividend.
13. The actual cash expenditure of the Ministry was Rs. 9216.22 crore (excluding Composite Grants).
14. Out of this actual (cash) expenditure of Rs. 9216.22 crores (Rs.9054.20 crore consists Plan Expenditure and Rs.162.02 consists Non-Plan Expenditure), Expenditure of single scheme of Deen Dayal Upadhyay Gram Jyoti YoJana was Rs.4500.00 crore. This comes to 49.70% of the plan Expenditure.
15. The Grant in Aid constituted 59% of the Plan expenditure.
16. Despite good amount of Grants in Aid release by Ministry, the amount of Outstanding Utilisation Certificate is negligible (**Appendix-IX**).
17. The accounts of MOP reflect **ZERO** difference in the figure of Reserve Bank Deposits (RBD). The year wise status of difference in RBD is given in **Appendix-X**.

Table-2.3 and associated chart contain the Budget Estimates, Revised Estimates and the Actuals of Receipts and Expenditure of Ministry of Power during 2015-16

Table-2.3: BE /RE and Actuals of Receipts and Expenditure 2015-16

(Rs. in crore)

S.No.	ITEM(S)	Budget Estimates BE	Final Estimates FE	Actual
1.	RECEIPTS			
	REVENUE RECEIPTS	10991.91	17351.54	18696.51
	(i)+(ii)			
	TAX REVENUE	--	--	7.35
	NON-TAX REVENUE	10991.91	17351.54	18689.16
2.	CAPITAL RECEIPTS			
	(i)+(ii)	826.04	503.07	8242.53
	(i) Recoveries of loans	826.04	503.07	7816.44
	(ii) Monetisation of Bonus Debenture	--	--	426.09
	TOTAL RECEIPTS (1+2)	11817.95	17854.61	26939.04
3.	EXPENDITURE			
	NON-PLAN EXPENDITURE	222.56	173.63	213.93
	(i)+(ii)			
	(i) ON REVENUE ACCOUNT	221.21	173.63	213.81
	(ii) ON CAPITAL ACCOUNT	1.35	--	0.12
4.	PLAN EXPENDITURE	8231.41	9659.37	9184.29
	(i)+(ii)			
	(i) ON REVENUE ACCOUNT	6150.02	8180.85	7701.24
	(ii) ON CAPITAL ACCOUNT	2081.39	1478.52	1483.05
	TOTAL EXPENDITURE(3+4)	8453.97	9833.00	9398.22

Total Expenditure of Rs. 9398.22 crore includes the expenditure of Rs. 182.00 crore pertaining to composite grants also.

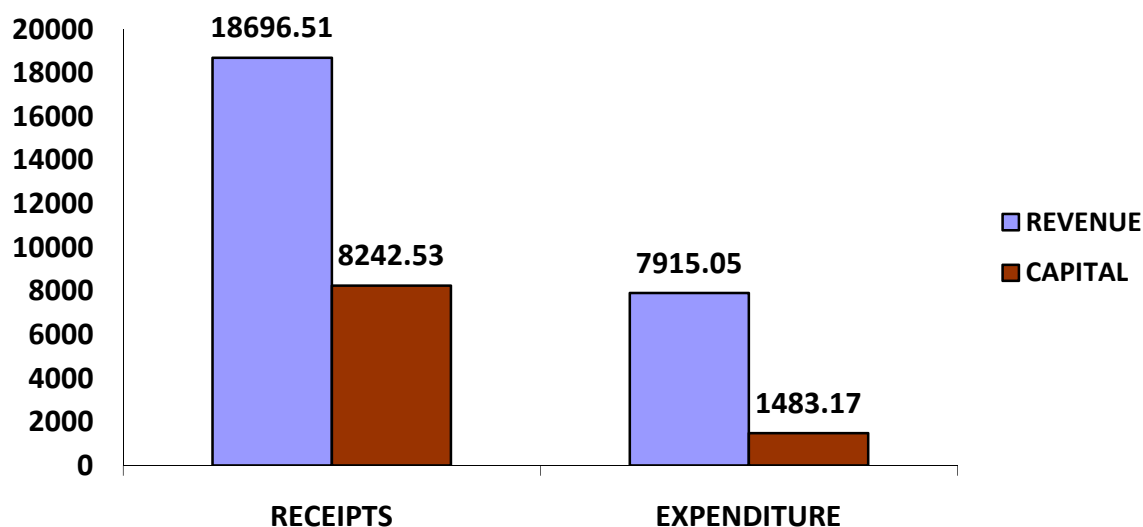


Figure-2.2: Comparison of Receipts and Expenditure under Revenue and Capital Sections

CHAPTER-3

ANALYSIS OF RECEIPTS

3.1 Revenue Receipt

- Against revenue expenditure of Rs. 7915.05 crore revenue receipts was Rs. 18696.51 crore resulting into revenue Surplus of Rs. 10781.46 crore.
- The revenue receipts were mainly Non Tax Revenue receipts (99.96%).
- PSDF receipts' amounting to Rs.10000.00 crore credited in CFI during the year 2015-2016, raises the Non-Tax Revenue to Rs.18696.51 crore as in comparison to Rs. 5584.12 crore of previous year.
- The Actual Revenue Receipts were 7.71% higher than Revised Estimates and the major component came from dividends received from Public Sector Undertakings besides the interest receipts.

3.2 Capital Receipt

- The capital receipts excluding monetisation of Bonus Debenture were Rs. 90.67 crore, 1.10% of the total receipts.
- Monetisation of bonus debenture issued by NTPC Ltd. raised the figure of Capital receipts to Rs.8242.53 crore and percentage of capital receipts in the total receipts rose to 30.60%.

3.3 The Major head wise breakup of the receipts given in Table 3.1 shows that major part of the revenue receipt is on accounts of dividends paid by Public Sector Undertakings and the maximum amount of Capital receipts has come from the receipt of Bonus Debenture from NTPC Ltd.

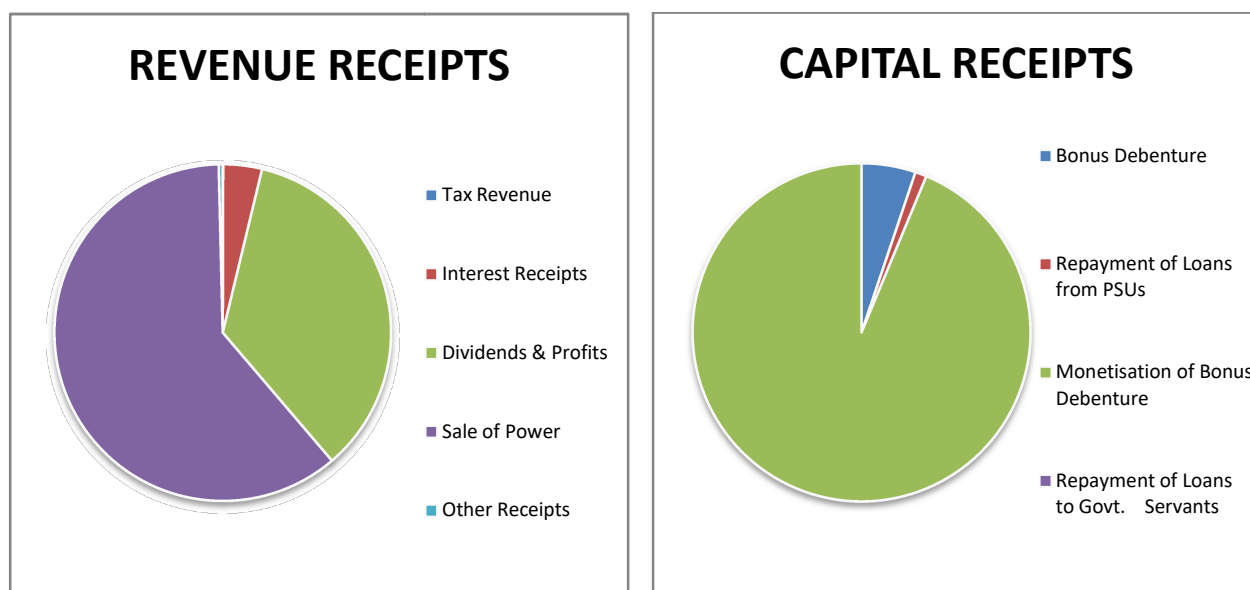


Figure-3.1: Revenue and Capital Receipts of MOP during 2015-16

Table-3.1: Major Head Wise Receipt of Ministry of Power during 2015-16

(Rs. in crore)

S.No.	ITEM(S)	Budget estimates	Final estimates	Actuals
1.	REVENUE RECEIPTS			
	(A) TAX REVENUE			
	(i) 0021- Tax on Income other than Corp. Tax.	---	---	7.17
	(ii) 0044- Service Tax	---	---	0.18
	TOTAL- TAX REVENUE (A)	---	---	7.35
	(B) NON-TAX REVENUE			
	(i) 0049-Interest Receipts	746.75	1102.90	695.62
	(ii) 0050- Dividends & Profits	3937.35	4639.55	6543.63
	(iii) 0070-Other Administrative Services	--	--	--
	(iv) 0071- Contribution & Recoveries towards Pension & other Retirement Benefits	--	--	0.16
	(v) 0075-Miscellaneous General Services	86.22	70.00	70.69
	(vi) 0210- Medical & Public Health	--	--	0.35
	(vii) 0216- Housing	--	--	0.23
	(viii) 0235-Social Security and Welfare	--	--	--
	(ix) 0801- Power	6221.59	11539.09	11378.48
	TOTAL- NON-TAX REVENUE (B)	10991.91	17351.54	18689.16
	Total Revenue Receipts (A) +(B)	10991.91	17351.54	18696.51
2.	CAPITAL RECEIPTS			
	(i) 4000-Bonus Debenture	--	--	426.09
	(ii) 6801-Repayment of Loans from PSUs	492.64	170.00	7815.93
	(iii) Repayment of Loans from SEBs	332.64	332.64	--
	(iv) 7601-Repayment of Loans from State Govts.	--	--	--
	(v) 7610-Repayment of Loans to Govt. Servants	0.76	0.43	0.51
	Total Capital Receipts (2)	826.04	503.07	8242.53
	TOTAL RECEIPTS (1+2)	11817.95	17854.61	26939.04

The Table 3.2 provides the component wise breakup of total receipts of Ministry of Power during 2015-16.

Table-3.2: Major Constituents of Receipts of Ministry of Power during 2015-16

(Rs. in Crore)

S.No.	ITEM(S)	Amount
1.	Tax Revenue	7.35
2.	Non-Tax Revenue	18689.16
3.	Loan Recoveries from PSUs	90.16
4.	Monetisation of Bonus Debenture	7725.77
5.	Loan Recoveries from SEBs	--
6.	Loan Recoveries from State Govts.	--
7.	Repayment from Govt. Servants	0.51
8.	Bonus Debenture	426.09
	TOTAL RECEIPTS	26939.04

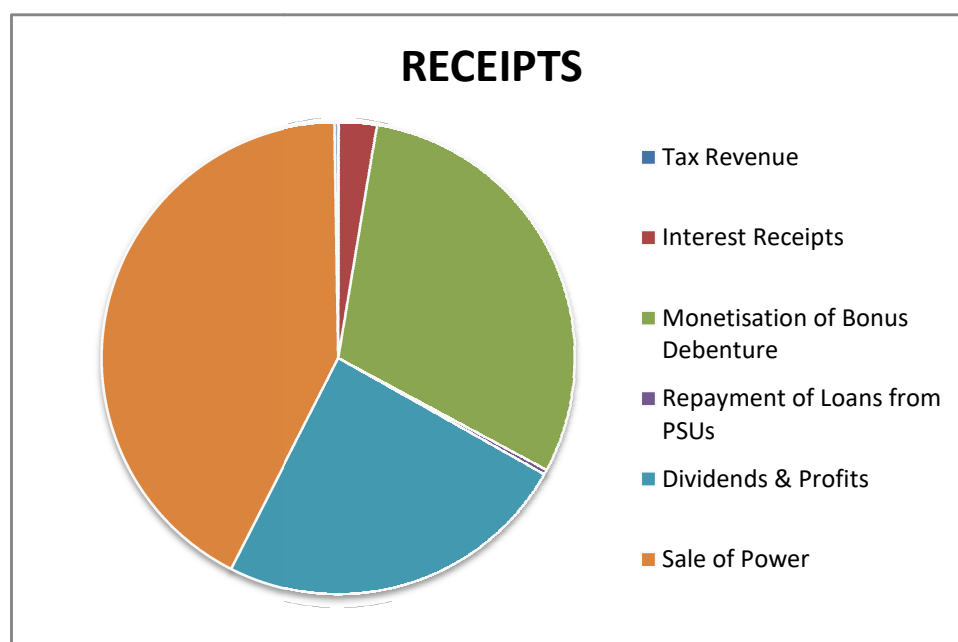


Figure-3.2: Major constituents of Receipts of MOP During 2015-16

The receipts of MOP during 2015-16 were 98.70% higher than receipts of 2014-15 and more than the total receipts of 2011-12, 2012-13 and 2013-14 (Table-3.3).

Table-3.3: Trends of Receipts of Ministry of Power in Last Five Years

(Rs. in Crore)

	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
REVENUE RECEIPTS					
TAX REVENUE	6.36	6.23	6.83	6.89	7.35
NON TAX REVENUE	6398.46	6884.49	7532.64	5584.12	18689.16
Total	6404.82	6890.72	7539.47	5591.01	18696.51
CAPITAL RECEIPTS					
PUBLIC SECTOR UNDERTAKINGS	18.15	25.70	22.23	224.80	7815.93
STATE ELECTRICITY BOARDS	----	22.33	0.69	15.18	--
STATE GOVERNMENTS	76.51	----	----	----	----
GOVERNMENT SERVANTS	0.76	0.77	0.64	0.56	0.51
BONUS DEBENTURE	----	----	----	7725.77	426.09
TOTAL	95.42	48.80	23.56	7966.31	8242.53
GRAND TOTAL	6500.24	6939.52	7563.03	13557.32	26939.04
OVERALL % AGE INCREASE	24.45	6.76	8.98	79.26	98.70

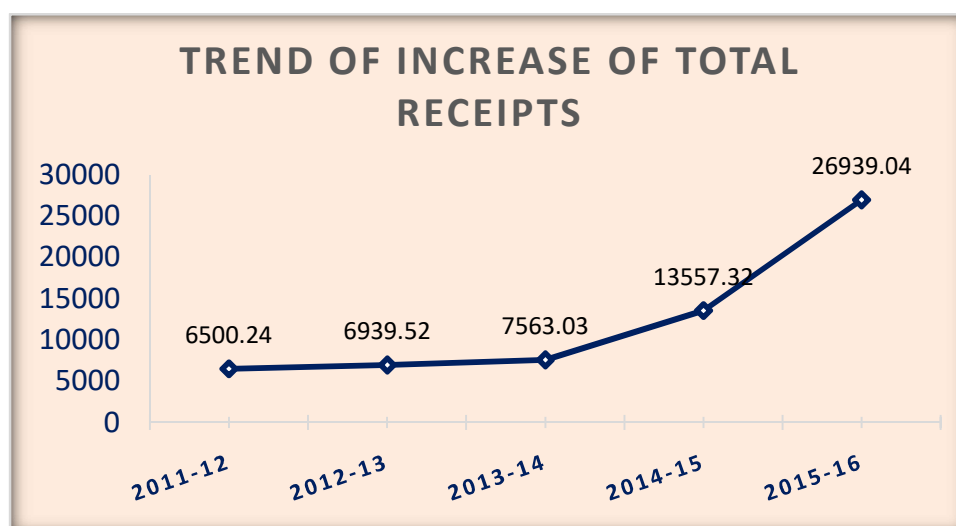


Figure-3.3: Chart depicting increasing trends of receipts of MOP

Major component of receipts of MOP has been dividend paid by Public Sector Undertaking. PSU wise breakup of dividends is given in Table- 3.4.

Table-3.4: PSU Wise Dividend Received in 2015-16

(Rs.Rs. in Crore)

Sl. No	Name of PSU	Final Dividend 2014-15	Interim Dividend 2015-16	Total Dividend
1	Rural Electrification Corporation (REC)	161.67	718.52	880.19
2	National Thermal Power Corporation (NTPC)	1081.61	988.90	2070.51
3	Power Grid Corporation of India Ltd. (PGCIL)	383.51	234.20	617.71
4	Power Finance Corporation (PFC)	53.69	1190.25	1243.94
5	National Hydro-electric Power Corporation (NHPC)	380.65	875.49	1256.14
6	North Eastern Electric Power Corporation (NEEPCO)	69.56	22.59	92.15
7	Satluhj Jal Vidyut Nigam Ltd. (SJVN Ltd.)	112.00	168.00	280.00
8	Tehri Hydro Development Corporation (THDC)	102.91	--	102.91
9	ACC Bebcok Ltd. (Alstom Project)	0.08	--	0.08
	TOTAL	2345.68	4197.95	6543.63

Monthly trend of receipts of Ministry of Power reflect six monthly hikes (Figure-3.4). These hikes are due to the fact that dividends paid by Public Sector undertakings are paid twice a year. Interim dividends are paid in the month of February/March and final dividends in September/October. The actual nature of these receipts is provided in the monthly trend of receipts given in **Appendix-XI**.

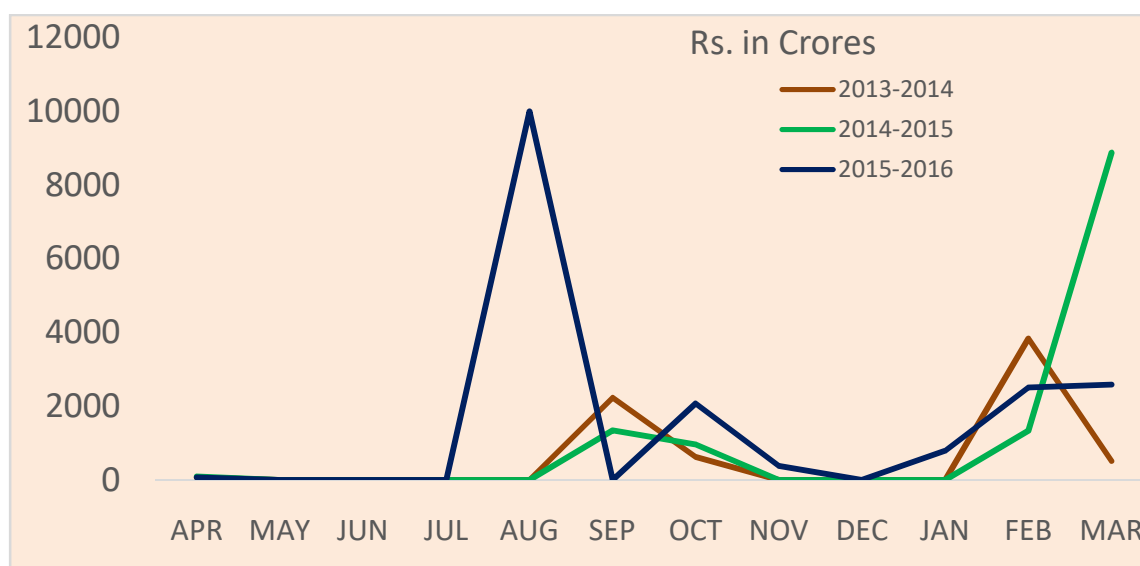


Figure-3.4: Comparison of Monthly Trend of receipts in Last Three Years

CHAPTER-4

ANALYSIS OF EXPENDITURE

4.1 Revenue Expenditure

- Revenue Expenditure during 2015-16 was 84.22 % of the actual expenditure including expenditure of composite grant.
- Non Plan Revenue Expenditure was 2.70% of the total revenue expenditure and the balance 97.30% was Plan Revenue Expenditure. Details of Revenue expenditure are given in Table 4.5.

4.2 Capital Expenditure

- The Capital Expenditure in 2015-16 was 15.78% of the expenditure incurred.
- The entire capital expenditure during 2015-16 was plan expenditure except Rs. 0.12 crore paid to a loan to Govt. Servants as non plan expenditure on capital account.
- Details of Capital Expenditure are given in table-4.5.

The Expenditure budget of Ministry of Power was increased to 32% of its original Budget at RE stage in 2015-16. 84.09% of its revised budget was utilized by MOP.

Table-4.1: Major Head Wise BE/RE and Actual Expenditure of Ministry of Power 2015-16

(Rs. in Crore)

	Budget estimates	Final estimates	Actual	Variations with BE (%)	Variations with FE (%)
GROSS	8271.83	10992.06	9216.22	11.42	-16.16
RECOVERIES	1337.33	2537.33	1266.54	-5.29	-50.08
NET	6934.50	8454.73	7949.68	14.64	-5.97

MAJOR HEAD	Budget Estimates			Final Estimates			Expenditure		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total
REVENUE SECTION									
2801+2552	6140.20	147.62	6287.82	8531.15	156.57	8687.72	7700.01	133.38	7833.39
3451	1.24	30.47	31.71	2.14	29.68	31.82	1.23	28.64	29.87
Total Revenue Section	6141.44	178.09	6319.53	8533.29	186.25	8719.54	7701.24	162.02	7863.26
CAPITAL SECTION									
4552+4801	1350.30	1.00	1351.30	1303.70	---	1303.70	384.14	---	384.14
6552	17.00	----	17.00	--	---	--	---	---	---
6801	584.00	----	584.00	968.82	---	968.82	968.82	---	968.82
Total Capital Section	1951.30	1.00	1952.30	2272.52	---	2272.52	1352.96	---	1352.96
TOTAL -MoP	8092.74	179.09	8271.83	10805.81	186.25	10992.06	9054.20	162.02	9216.22
COMPOSITE GRANT	138.67	43.47	182.14	138.71	45.58	184.29	130.09	51.91	182.00
GRAND TOTAL	8231.41	222.56	8453.97	10944.52	231.83	11176.35	9184.29	213.93	9398.22

Grant wise monthly Flow of Expenditure is given in **Appendix-XII**

Year wise expenditure of Major Head 2071 and 2049 are given in **Appendix-XIII** and **Appendix-XIV** respectively.

An amount of Rs.408.02 crore was spent on North Eastern State. Scheme wise Breakup of this expenditure is given in Table-4.2.

Table-4.2: Expenditure on North Eastern States 2015-16

(Rs. in Crore)

	Scheme	Expenditure
REVENUE		
	Integrated Power Development Schemes (IPDS)	67.15
	RGGVY (North Eastern Region)	180.00
CAPITAL		
	NEEPCO (Investment)	26.70
	NEEPCO (Loan)	1.00
	Loans to PFC for RAPDRP (NER)	133.17
	Grand Total	408.02

Services wise Analysis of Expenditure reveals that 89.14% of the total expenditure during 2015-16 was on Economic Services. Sector wise trend of Expenditure is given in **Appendix-XV**.

Table -4.3: Services Wise Analysis of Expenditure Incurred 2015-16

(Rs. in Crore)

Particulars	2015-2016		
	Plan	Non Plan	Total
General Service	—	22.79	22.79
Social Service	—	0.04	0.04
Economic Services	8215.47	162.02	8377.49
Grants-in-Aid & Contributions	--	28.96	28.96
Loans and Advances	968.82	0.12	968.94
Total (A)	9184.29	213.93	9398.22

The Scheme-wise Expenditure given in Table- 4.4 shows that Rajeev Gandhi Grameen Vidyutikaran Yojana (RGGVY) which was later on modified as Deen Dayal Upadhyaya Gram Jyoti Yojana (DDUGJY) has consumed maximum amount of funds.

Table - 4.4: Scheme Wise Distribution of Expenditure

(Rs. in Crore)

Sr. No.	Name of Programme/Scheme	Expenditure		
		Plan	Non Plan	Total
1.	APDRP	1001.54	0.00	1001.54
2.	RGGVY	4500.00	0.00	4500.00
3.	BEE	37.00	0.00	37.00
4.	CEA	6.02	28.64	34.66
5.	Secretariat Economic Services	1.23	77.09	78.32
6.	APTEL	0.00	9.23	9.23
7.	NPTI	23.60	6.40	30.00
8.	JERC	0.00	5.70	5.70
9.	THDC	30.00	0.00	30.00
10.	NEEPCO	27.70	0.00	27.70
11.	NHPC	300.00	0.00	300.00
12.	Transmission System AP & Sikkim	150.00	0.00	150.00
13.	Transmission Line Srinagar to Leh	250.00	0.00	250.00
14.	Power System Improvement for NER	247.33	0.00	247.33
15.	Transfer to PSDF	175.00	0.00	175.00
16.	IPDS	0.00	0.00	0.00
17.	Smart Grid	1.32	0.00	1.32
18.	Deendayal Upadhyay Feeder Separation	0.00	0.00	0.00
19.	Power Sector support to NCT of Delhi	0.00	0.00	0.00
20.	CPRI	37.28	0.00	37.28
21.	NEF	7.00	0.00	7.00
22.	Funds for evaluation studies	0.00	0.00	0.00
23.	Comprehensive Award scheme	0.17	0.00	0.17
24.	Assistance to FOR	0.89	0.00	0.89
25.	Energy Conservation	54.82	0.00	54.82
26.	Support to DISCOM for purchase of Gas based Power	975.74	0.00	975.74
	Total	7826.64	127.06	7953.70

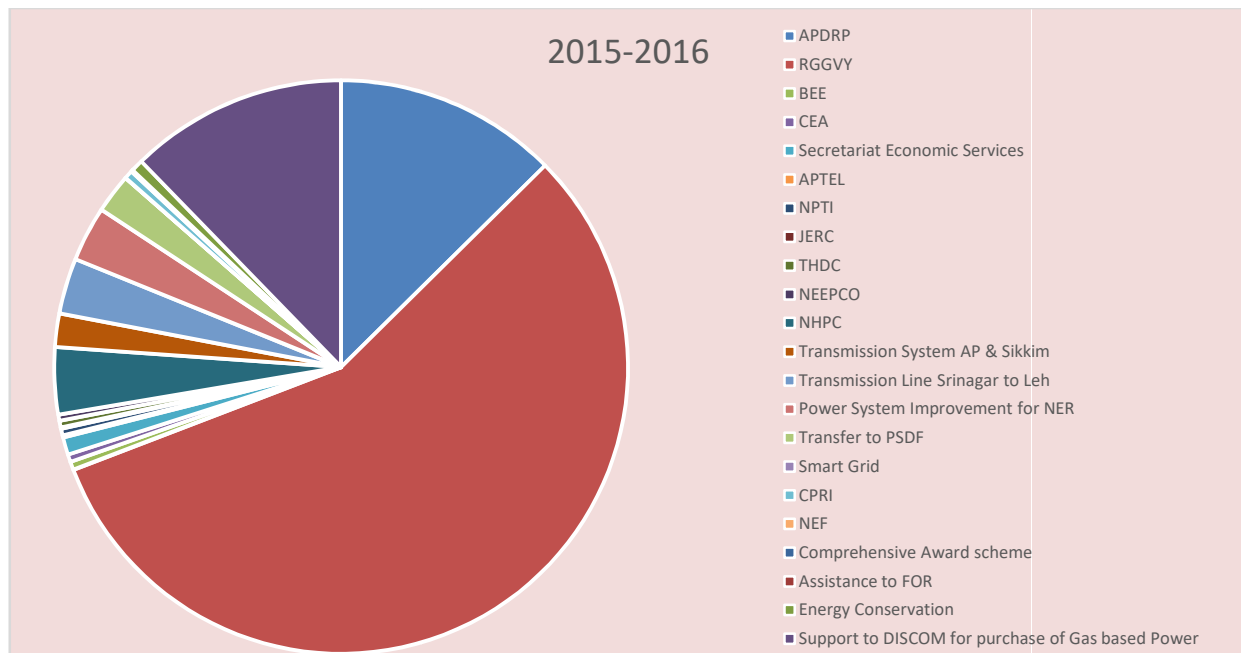


Figure-4.1: Scheme Wise Distribution of Expenditure

Monthly flow of Expenditure reflects a trend of increase of expenditure in last month of each quarter.

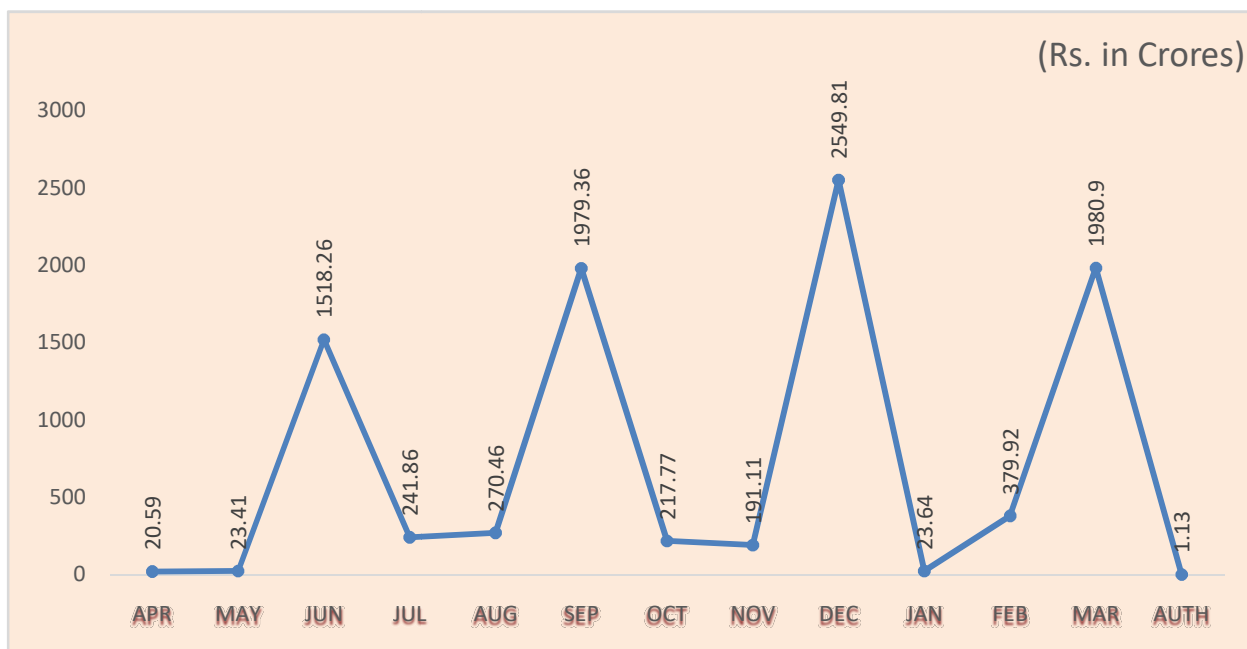


Figure-4.2: Monthly flow of Expenditure

The Non Plan expenditure of the Ministry has been reduced from Rs. 707.41 crore in 2013-14 to Rs. 213.93 crore in 2015-16 (Table -4.5).

Table-4.5: Trend of Revenue/Capital and/ Non Plan Expenditure

(Rs. in Crore)

Section	2013-2014			2014-2015			2015-2016		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total
Revenue	3054.15	707.23	3761.38	4395.26	264.18	4659.44	7701.24	213.81	7915.05
Capital	1839.00	0.18	1839.18	9251.89	0.10	9251.99	1483.05	0.12	1483.17
Total	4893.15	707.41	5600.56	13647.15	264.28	13911.43	9184.29	213.93	9398.22

Non-plan expenditure is reducing continuously in conformity to Ministry of Finance, Department of Expenditure's austerity instructions issued from time to time with a view to cut off non-developmental expenditure and releasing additional resources for priority schemes.

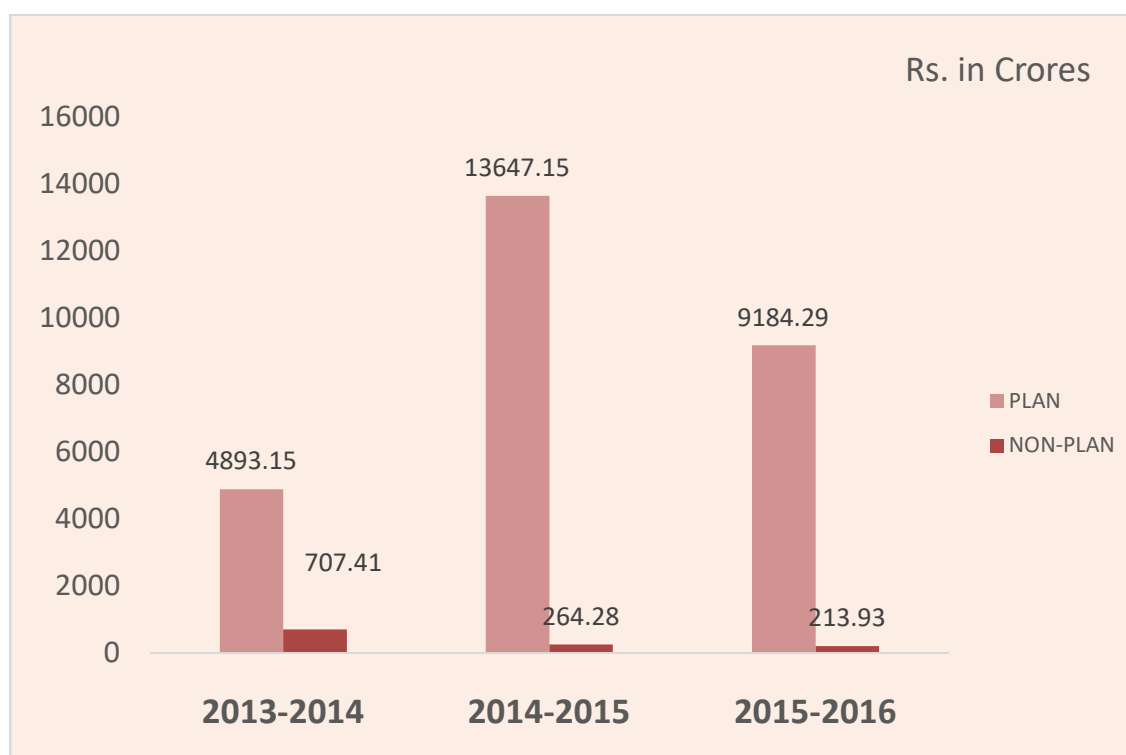


Figure-4.3: Comparison of Plan and Non Plan Expenditure in Last four Financial Years

CHAPTER- 5

ANALYSIS OF LOANS AND INVESTMENTS

5.1 Loans

Ministry of Power provides financial assistance to Public Sector undertakings, State Electricity Boards and State Government for the purpose of improving electrification of the country. An amount of Rs. 15272.12crore was out standing against these bodies as on 31/03/2016. Besides, an amount of Rs. 1.29 crore was outstanding against Government servants towards long term advances taking the figure of total outstanding loan to Rs.15273.41 crore. Position of loans to Government servants is given in **Appendix-XVI**.

Table-5.1: Position of Outstanding Loans as on 31st March 2016

(Rs. in Crore)

Particulars	Outstanding as on 31.3.2015	Loan paid during 2015-2016	Loan refunded 2015-2016	Outstanding as on 31.3.2016
A. Loans to Public Sector Undertakings	18687.98	968.82	7815.92	11840.88
B. Loans to State Electricity Boards	101.20	--	--	101.20
C. Loans to State Govts.	3.65	--	--	3.65
D. Loans to Govt. Servants (HBA/MCA/OMCA)	1.68	0.12	0.51	1.29
E. Loans to Govt. of NCT of Delhi	3326.39	--	--	3326.39
Total	22120.90	968.94	7816.43	15273.41

5.2 Investments

Ministry of Power has six Public Sector Undertakings, two joint ventures Companies and eight statutory/Autonomous bodies under its administrative Control. Ministry has been providing funds to these institutions as long term investments. Investments made by MOP in last three years have been given in **Appendix-XVII**.

As on 31st March 2016, the total investment in Public Sector Undertakings Rs. 27946.29 crore. These PSUs repaid an amount of Rs. 6543.63 crore as dividend on this investment during 2015-16. The total dividend paid was 23.42% of the total investments. PSU wise comparison of investment and dividend received are given in Table 5.2.

Table-5.2: Comparison of Investment & Dividend

(Rs. in Crore)

Name of PSU	2015-16		
	Investment as on 31/03/2016	Dividend	Dividend as % of Investment
REC	598.77	880.19	147.00
PFC	894.93	1243.94	139.00
NTPC	5768.35	2070.51	35.89
PGCIL	3073.74	617.71	20.10
SJVNL	2666.61	280.00	10.50
NHPC	9516.21	1256.14	13.20
THDC	2623.94	102.91	3.92
NEEPCO	2777.74	92.15	3.32
ALSTOM P.I.L	26.00	0.08	0.31
Total	27946.29	6543.63	23.42

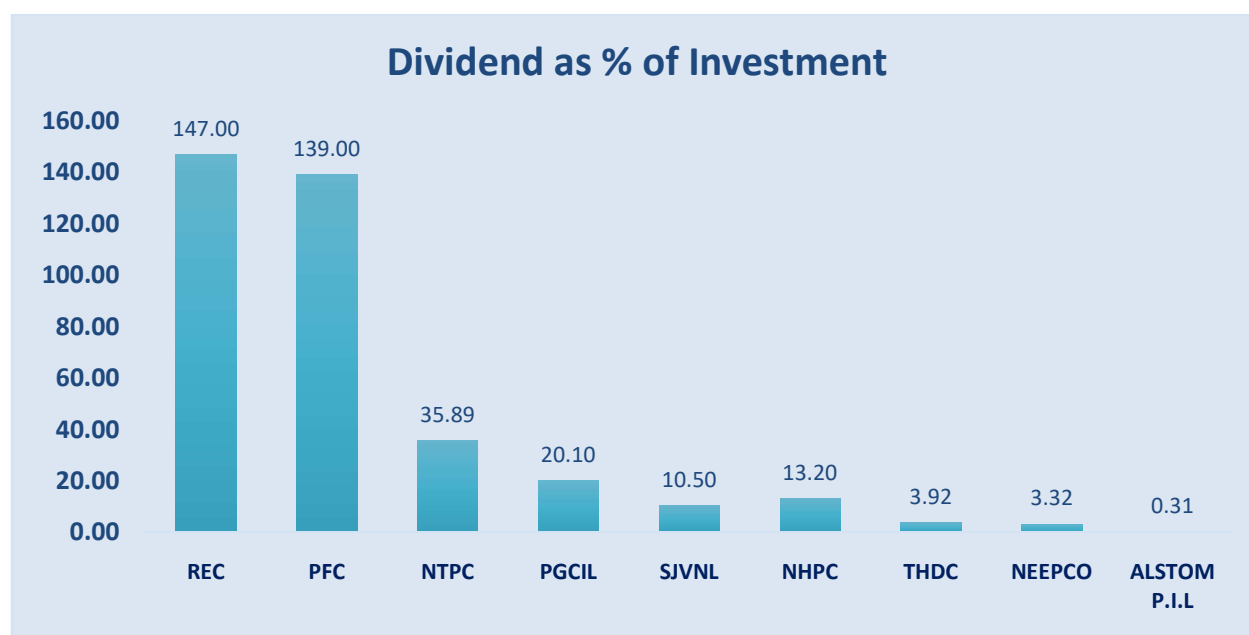


Figure-5.1: Dividend Received in 2015-16 as Percentage of Total Investments

5.3. Guarantees

Besides providing loans and investments Government of India also provides assistance to various Public Sector Undertakings (PSU) and Government Bodies in form of guarantee given for the loans to be taken from the sources other than Government of India. The PSUs of Ministry of Power have also been availing this facility. The PSUs pay guarantee fee to government for availing this facility. As on 31/03/2016, there were 38 guarantees given by Government against total loan of Rs.38406.78 crore for the PSUs of MOP. These PSUs paid guarantee fee amounting to Rs. 456.08 crore against these guarantees in the year 2015-16. Details of these guarantees and guarantee fee are given in **Appendix-XVIII**.

CHAPTER - 6

PUBLIC ACCOUNT

Public Account is integral Part of the accounts of Government of India. All transaction where Government acts only as custodian are booked under Public Account. Public Account has been constituted under Article 266 (2) of the Constitution.

The statement given in table 6.1 shows that during 2015-16 transactions worth Rs.4485.54 crore were passed through Public Account on receipt side and Rs.23294.03crore on Payment side. An amount of Rs.10000.00 crore of deposits in respect of PSDF is transferred from Deposits to Consolidated Fund of India as per accounting procedure of PSDF. If the transactions of suspense and miscellaneous nature being transitory nature are removed from both sides, the receipt side transactions would amount to Rs. 5242.98 crore (including deposits transferred to CFI) and Payment side to Rs. 3346.25 crore.

Table-6.1: Public Account of MOP 2015-16

		(Rs. in Crore)	
PUBLIC ACCOUNTS		PUBLIC ACCOUNTS	
Provident Fund	25.33	Provident Fund	21.92
Other Accounts	0.09	Other Accounts	0.48
Deposits & Advances	-4885.04	Deposits & Advances	3303.67
Remittances	---	Remittances	-14.78
Reserve Funds	102.60	Reserve Funds	34.96
Suspense & Miscellaneous	9242.56	Suspense & Miscellaneous	19947.78
Susp. & Misc (Balancing Figure Authorization of Funds etc.)	---		---
TOTAL (PUBLIC ACCOUNTS)	4485.54	TOTAL (PUBLIC ACCOUNTS)	23294.03

Public Sector Bank Suspense and Pay and Accounts office Suspense are two major contributors of suspense Account. Position of these suspense as on 31st March 2016 is given in **Appendix XIX** and **Appendix XX** respectively.

Bank reconciliation is plays very important role in establishing authenticity and reliability of Accounts. In government Accounts this is done by monitoring uncleared cheques. Amount representing uncleared cheques is booked under the head 8670-Cheques and Bills. Position of balances under cheques and bills in the accounts of MOP is given in **Appendix-XXI**.

During 2015-16, receipts of Power Sector Development Fund (PSDF) amounting to Rs.8926.89 crore were brought into Public Account. As minor head for Power Sector

Development Fund is yet to be opened these receipts along with receipts of Joint Electricity Regulatory Commissions (JERC) and Central Electricity Regulatory Commissions (CERC) have been kept under Deposits and Advances.

These receipts have contributed an amount of Rs. 5216.11crore in Public Account during the Financial Year. An amount of Rs.10000.00 crore of deposits in respect of PSDF is transferred from Deposits to Consolidated Fund of India as per accounting procedure of PSDF. Break up of this amount is given in Table-6.2.

Table-6.2 Major Receipts in Public accounts including deposits

(Rs. in Crore)

S.No.	Name of Organisation	AMOUNT
1.	Receipts from CERC	102.60
2.	Personal Deposits under Bhakra Beas Management Board	975.19
3.	Deposits from JERC for the State of Goa & UTs	6.59
4.	PSDF	-5868.27
	TOTAL	-4783.89

Summary of financial transactions of Ministry of Power during 2015-16 has been provided in the Fund Flow Statement given in Table 6.3.

Table-6.3: Fund Flow Statement of Ministry of Power for 2015-16

(Rs. in Crore)

RECEIPTS	AMOUNT	DISBURSEMENT	AMOUNT
CONSOLIDATED FUND OF INDIA		CONSOLIDATED FUND OF INDIA	
A . REVENUE RECEIPTS		REVENUE EXPENDITURE	
Tax Revenue	7.35	General Services	22.79
Non-Tax Revenue	18689.16	Social Services	0.04
(i) Interest Receipts	695.62	Economic Services	6676.03
(ii) Other Receipts	17993.54	Grants-in-aid	28.96
Total Revenue Receipts (A)	18696.51	Total Revenue Expenditure	6724.82
B. CAPITAL RECEIPTS		CAPITAL EXPENDITURE	
Loan Recoveries	90.67	General Services	---
Monetisation of Bonus Debenture	7725.77	Social Services	---
Misc. Capital Receipts on monetization of Bonus Debenture	426.09	Economic Services	436.79
		Loans & Advances	968.94
Total Capital Receipts (B)	8242.53	Total Capital Expenditure	1405.73
Total Consolidated Fund of India (A+B)	26939.04	Total Consolidated Fund of India (A+B)	8130.55
PUBLIC ACCOUNTS		PUBLIC ACCOUNTS	
Provident Fund	25.33	Provident Fund	21.92
Other Accounts	0.09	Other Accounts	0.48
Deposits & Advances	-4885.04	Deposits & Advances	3303.67
Remittances	---	Remittances	-14.78
Reserve Funds	102.60	Reserve Funds	34.96
Suspense & Miscellaneous	9242.56	Suspense & Miscellaneous	19947.78
Susp. & Misc (Balancing Figure Authorization of Funds etc.)	--		
TOTAL (PUBLIC ACCOUNTS)	4485.54	TOTAL (PUBLIC ACCOUNTS)	23294.03
TOTAL RECEIPTS	31424.58	TOTAL DISBURSEMENTS	31424.58

CHAPTER - 7

INTERNAL AUDIT

7.1 Organization

The Internal Audit Wing of Ministry of Power is supervised by Controller of Accounts and headed by Chief Controller of Accounts.

7.1.1 Duties entrusted to the Internal Audit Wing

Although thirty-seven audits were assigned to the Internal Audit Wing of Ministry of Power for the financial year 2015-16, but the Internal Audit Wing has undertaken 38 (Thirty Eight) audit detailed as under: -

1. Compliance audit of 20 DDOs/PAOs of Ministry of Power.
2. Performance audit of 6 districts of Utter Pradesh in respect of Rajiv Gandhi Grameen Viduyutikaran Yojana (RGGVY)/(DDUGJY) and for district of Sikkim was also conducted.
3. Performance audit of Rural Electrification Corporation (REC): Nodal Agency for RGGVY.
4. Performance audit of 2 Distribution Companies (DISCOMs) in respect of Restructured-Accelerated Power Development and Reforms Programme (R-APDRP).
5. Audit of Grantee Institutions under MoP viz. Bureau of Energy Efficiency (BEE), National Power training Institute (NPTI), Central Electricity Regulatory Commission (CERC), Tehri Hydro Development Corporation Limited (THDC) & Central Power Research Institute (CPRI)-(NHPC).
6. A special Audit of Loharinag Pala H.P under NTPC was undertaken during the year. The process of the Audit in this regard was upto the amount paid to the NTPC Govt. of India.
7. A special Audit of (NEEPCO) North Eastern Electric Power Corporation Limited PCO was also conducted by the internal audit wing up to the extent of grant given to the company.
8. Reconciliation of Post Ledger Account of BBMB (Nangal).

7.2 Status of Internal Audit Paras as on 31/03/2016 is given in Table-7.1

Table-7.1: Status of Internal Audit Paras

Opening Bal. of Paras as on 01/04/2015	No. of Paras added during 2015-16	No. of Paras settled during 2015-16	Closing Balance of Paras as on 31/03/2016
468	207	100	575

7.3 Break-up of outstanding Audit Observations & Inspection Reports as on 31/03/2016.

The Organization-wise break-up of Outstanding Audit Observations & Inspection Reports as on 31/03/2016 (Table-7.2)

Table-7.2: Auditee wise Breakup of Internal Audit Observations

S.No.	Name of Organization/Office Reports	No. of Inspection	No. of Paras
01	Ministry of Power	4	46
02	Central Electrical Authority	16	203
03	Appellate Tribunal for Electricity	01	16
04	BBMB, Nangal	01	8
05	JERC, Gurgaon	01	15
06	NPTI, Faridabad	01	16
07	CPRI Bangalore	01	19
08	Forum of Regulators (FoR)	01	9
09	Bureau of Energy Efficiency	03	39
10	Special Audit (Loharinagpala)	01	09
11	RGGVY Scheme	25	38
12	R-APDRP Scheme	22	29
13	Pr. AO Admn. & Accounts	02	16
14	PAO (Secretariat & BMCC)	02	21
15	PAO, CEA, New Delhi	01	12
16	PAO, CEA, Bangalore	01	8
17	BBMB, Chandigarh	01	10
18	CERC, New Delhi	01	24
19	NEEPCO Shilong	01	15
20	THDC Rishikesh	01	15
21	NHPC Faridabad	01	7
	Total	88	575

7.4 Special Achievements of Internal Audit Wing during the year 2015-16:-

- (a) Ministry of Power has been selected as pilot ministry for the Risk Based Audit of the scheme under the ministry by the office of CGA. A write-up on Risk Based Internal Audit is given in **Appendix V**. The risk based audit was conducted in 2015-16. The details are given below.
- (i) **Risk Based Internal Audit** of Loharinagpala HEP of NTPC was conducted to identify and analyze the risk resulting into pre mature termination of the project resulting into loss to GOI amounting of Rs. 536.30 crore. The report was first of its kind in the organization and was appreciated by higher authorities at various forum.
 - (ii) **RGGVY/DDUGJY**: In the 1st phase of risk based audit of the scheme, State of Uttar Pardesh has been covered taking sample six district namely (1. Bijnor, 2. Lakhimpur kheeri, 3. Badaun, 4. Lucknow Rural, 5. Aazamgarh, & 6. Muzaffarnagar). The comments from Ministry of Power have been called for. The report can only be issued after receiveing and incorporation of comments from Ministry of Power.

Following important points have been emerged during the audit of the schemes.

Strategic Risk /Policy related Risk

- 1. Use of unauthentic data in programme planning and implementation.
- 2. Lack of clarity on identification of BPL Households and flow of funds.
- 3. Overlapping of schemes on Rural Electrification.

Operational Risk

- 1. Risk Relating to post tender modification in scope of work
- 2. Delay in award of contract.
- 3. Non-maintenance of contractor wise ledger
- 4. Non-maintenance of Separate Bank Account
- 5. Inadequate use of PFMS
- 6. Non reconciliation of expenditure figures
- 7. Lack of monitoring
- 8. Non adherence of scheme guidelines.

Financial Risk

- 1 Blockade of funds or unutilized funds.
- 2 Interest on subsidy not refunded to MOP/REC.
- 3 Improper refection of release under DDUJY

Commercial Risk

- 1. Losses due to non installation of meters
- 2. Losses due to delayed energisation
- 3. Losses due to shortage of Power supply

- (b) Rs.570.60 Crore deposited to Government's Exchequer as a result of audit observations.

Internal Audit Wing of the office of Controller of Accounts, Ministry of Power conducts the audit of various schemes of Ministry of Power. During the period 2015-16, it has conducted audits of Rajiv Gandhi Grameen Vidyutikaran Yojana (RGGVY) and Restructured-Accelerated Power Development & Reforms Programme (RAPDRP) schemes of Ministry of Power. During audits, it was observed that huge sums which were required to be refunded to the government's accounts, by Nodal Agencies & Implementing Agencies, have been retained by them in their accounts. All these agencies were advised to remit the same immediately to the Ministry of Power for credit to the government's accounts. After continuous follow up by the Internal Audit Wing a sum of Rs.570.60 Crore have been received and deposited in the Government's Exchequer during 2015-16. The details are as follows:-

Name of the Schemes and Gist of Audit Observations.

Sl. No.	Name of the Scheme	Amount Refunded (in crore) 2014-15	Amount Refunded (in crore) 2015-16	Audit Observation
1.	Deen Dayal Upadhyaya Gram Jyoti Yojana (DDUGJY) Rajiv Gandhi Grameen Vidyutikaran Yojana (RGGVY).	368.25	363.90	The audit pointed out that Interest earned on subsidy released by the Govt. of India was neither reported nor deposited to the Government accounts by the implementing agencies. The Implementing agencies have started refunding the interest earned by them.
2.	Restructured-Accelerated Power Development & Reforms Programme (RAPDRP).	NIL	206.70 (Principal 90.15 Crore Interest 116.55 Crore)	The audit pointed out that some of the projects which have been funded subsequently found to be ineligible for assistance, as such the amount released should be recovered with interest.
Grand Total		368.25	570.60	

It may be seen from the above that the sincere & tireless efforts of Audit Parties of Internal Audit Wing of Ministry of Power resulted into contribution of Rs.570.60 Crores to the Government's Exchequer pertaining to all the schemes audited during 2015-16. During the year 2014-15, Rs.368.25 crore were recovered. Thus, during last two years, recovery of Rs.938.85 crore has been made due to internal audit observations.

The Internal Audit Wing brought to the notice of REC/Discoms and other organization of huge unspent balances/unutilized amounts under RGGVY including interest earned out of RGGVY funds and also brought to the notice huge diversion of funds and unutilized amounts under R-APDRP received by DISCOMs. These inputs from audit resulted into optimization of drawal of funds from the Government, thus rationalization in the expenditure and reduction in unspent balances.

(c) Rs.7.08 Crore deposited to Government's Exchequer during the year 2015-16 as a result of audit observations on unspent balances etc. with grantee institutions. The details are as follows:-

(Figures in Rupees)

Sl. No	Name of Grantee Institutions	Unspent Grants	Interest earned	Others (Sale of obsolete items)	Total Amount deposited
1.	Bureau of Energy Efficiency, New Delhi	3,65,23,997	2,73,22,924	NIL	6,38,46,921
2.	Forum of Regulators, New Delhi	69,41,405		NIL	69,41,405
Total		4,34,65,402	2,73,22,924	NIL	7,07,88,326

In addition, Rs.9.27 crore were deposited in 2013-14 in government's exchequer and Rs.13.11 Crore during 2014-15 as result of audit observations on unspent balances etc. Therefore, in past three years Rs.29.46 crore have been received on this account in government's exchequer.

7.4.1 Major Audit Observations

Summary report of paras

Sr. No.	Nature of Irregularities	No. of Paras	Total amount involved (Rs. in Lakh)
1	Non-recovery of Govt. dues from Central Govt. Departments /State Govt./ Govt. bodies/ Private Parties	19	3,71,451
2	Over payments	3	6.43
3	Idle Machinery / surplus stores	2	147
4	Loss / Infructuous expenditure	7	70242.8
5	Irregular expenditure	26	215907.1
6	Irregular purchase	7	54.65
7	Non-adjustment of advances- Contingency Advance- T.A. Advance- LTC Advances- Long Term Advances	8 3 2	1086.1 4.45 4.52
8	Blocking of Govt. money	4	27670.59
9	Non-accountal of costly stores/Govt. money	2	573.2
10	Any other items of special nature	15	63896.35
	Total:-	98	751044.19

7.5 Statutory Audit Paras of MoP, PSUs etc.

The Position of pending/settled Paras as on 31/3/2016 has been as under:

Paras	Number of paras outstanding of the beginning of the year	Number of paras Settled during the year	Number of paras Raised during the year	Number of paras outstanding at the end of the year
Commercial Paras	468	100	207	575
Civil Paras	-	-	-	—
Total	468	100	207	575

LIST OF APPENDIXES

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APPENDIX - I

(Para No. 1 of Chapter 1)

List of Offices/PSUs/Statutory Bodies/Autonomous organizations under Ministry of Power

Sl No.	Name of organisation	Nature of Organisation
1	Central Electricity Authority	Attached Office
2	Principal Accounts Office	Subordinate Office
3	NTPC Limited	PSU
4	NHPC Limited	PSU
5	North Eastern Electric Power Corporation	PSU
6	Power Grid Corporation of India Limited	PSU
7	Power Finance Corporation	PSU
8	Rural Electrification Corporation	PSU
9	Satluj Jal Vidyut Nigam Limited	Joint Venture
10	THDC Limited	Joint Venture
11	Damodar Valley Corporation	Statutory Body (Commercial)
12	Bhakra Beas Management Board	Statutory Body (Commercial)
13	Central Electricity Regulatory Commission	Statutory Body (Non-Commercial)
14	Appellate Tribunal for Energy	Statutory Body (Non-Commercial)
15	Bureau of Energy Efficiency	Statutory Body (Non-Commercial)
16	Joint Electricity Regulatory Commission (JERC) Goa & UTs	Statutory Body (Non-Commercial)
17	Central Power Research Institute	Autonomous Body
18	National Power Training Institute	Autonomous Body

APPENDIX - II

(Para No.1.2.1 & 1.2.2 of Chapter 1)

PAO wise list of DDOs of Ministry of Power

Name of PAO	Location	DDO attached with the PAO	Type of DDO
PAO Secretariat	New Delhi	SO Cash, Ministry of Power	NC-DDO
		DDO Appellate Tribunal for Electricity, New Delhi	NC-DDO
PAO Central Electricity Authority	New Delhi	DDO North Regional Power Committee, New Delhi	NC-DDO
		DDO Central Electricity Authority, New Delhi	NC-DDO
		DDO Regional Power Survey Office, New Delhi	NC-DDO
		DDO Regional Inspectorial Organisation, New Delhi	NC-DDO
		Pr. Accounts Office, New Delhi	NC-DDO
		DDO Regional Inspectorial Organisation, Kolkatta	NC-DDO
		DDO Regional Inspectorial Organisation, Shilong	NC-DDO
		DDO North Eastern Regional Power Committee, Shilong	C-DDO
		DDO Eastern Regional Power Committee, Kolkatta	C-DDO
		DDO Regional Power Survey Office, Kolkatta	C-DDO
PAO Central Electricity Authority	Bengaluru	DDO Regional Inspectorial Organization , <i>Mumbai</i>	NC-DDO
		DDO Southern Regional Power, Bengaluru	NC-DDO
		DDO Regional Power Survey Office, Bengaluru	NC-DDO
		DDO Western Regional Power Committee, Mumbai	NC-DDO
		DDO Regional Power Survey Office, Mumbai	NC-DDO
		DDO Regional Inspectorial Organization, Chennai	NC-DDO

APPENDIX - III

(Para No.1.3.1 of Chapter 1)

PAO wise breakup of the number of Government Servants covered under
Defined Contribution Pension Scheme

Sr. No.	CDDO/PAO CODE	NAME OF CDDO/PAO	NO. OF SUBSCRIBERS UNDER THE SCHEME (as on 31-03-2016)
1.	2000450	PAO(CEA), Ministry Of Power, Bangalore	24
2.	2002335	PAO(CEA), Ministry Of Power, New Delhi	207
3.	2001381	PAO(CEA), Ministry Of Power, New Delhi	85
4.	2013222	CDDO, Eastern Regional Power Committee, Kolkata	10
5.	2013362	CDDO, North Eastern Regional Power Committee, Shillong	7
4	2010691	CDDO, Regional Power Survey Office (CEA), Kolkata	2
		TOTAL	335

APPENDIX - IV

(Para 4 of Chapter 1)

APPROPRIATION ACCOUNTS FOR THE YEAR 2015-2016 GRANT NO.77- MINISTRY OF POWER

(Rs. in thousands)

		Total Grant or Appropriation	Actual Expenditure	Saving - Excess +
Revenue:				
Voted				
Original	6319,53,00	8719,54,00	7863,26,57	-856,27,43
Supplementary	2400,01,00			
Amount Surrendered during the year within Grant				
R	615, 66, 01	615, 66, 01	—	-615, 66, 01
Capital:				
Voted				
Original	1952,30,00	2272,52,00	1352,96,07	-919,55,93
Supplementary	320,22,00			
Amount surrendered during the year				
R	918,16,90	918,16,90	----	-918,16,90

Source:-Appropriation Accounts

MAJOR HEADWISE APPROPRIATION ACCOUNTS FOR THE YEAR 2015-2016

Major Head	Total Grant OR Appropriation	Actual Expenditure	Saving - Excess +
Revenue Section			
Major Head '2552'			
O. 589,00,00			
S. 1,00			
R. -669,17,00	--	--	--
Major Head '2801' voted			
O. 5698,82,00			
S. 2400,00,00			
R. -25,74,50	8073,07,50	7833,39,16	-239,68,34
Major Head '3451'			
O. 31,71,00			
R. -90,51	30,80,49	29,87,41	-93,08
Capital Section			
Major Head '4552'			
O. 74,00,00			
R. -74,00,00	-	-	---
Major Head '4801'			
O. 1277,33,00			
R. -891,76,90	385,53,10	384,14,07	-1,39,03
Major Head '6552'			
O. 17,00,00			
S. 69,57,00			
R. -86,57,00	—	—	----
Major Head '6801'			
O. 584,00,00			
S. 250,65,00			
R. 134,17,00	968,82,00	968,82,00	----

Source:- Appropriation Accounts

APPENDIX - V

RISK BASED INTERNAL AUDIT

Risk Based Internal Audit is a relatively new concept in the field of internal Audit. In which the factors which are likely to have adverse impact on the desired outcome of the entity become the central point of Internal Audit. The Institute of Internal Audit (IIA) defines risk based audit as:

“a methodology that links internal auditing to an organisation's overall risk management framework. RBIA allows internal audit to provide assurance to the board that risk management processes are managing risks effectively, in relation to the risk appetite.”

For conducting effective Risk Based Internal Audit, the Risk Auditor has to develop deep understanding of the organization including its objectives and the control mechanism. Even after identifying the risks, it is very important for Internal Auditor to have management prospective on the identified risks. Thus Risk based Internal Audit becomes a collaborative exercise of the management and Internal Auditor.

As Risk Based Internal Audit is an emerging concept in Government of India, the process flow for the same is also in the stage of development. The process Flow adopted by the Internal Audit Wing of M/o Power in its Risk Based Internal Audit is depicted in figure:1 below:

PROCESS FLOW of RISK BASE AUDIT

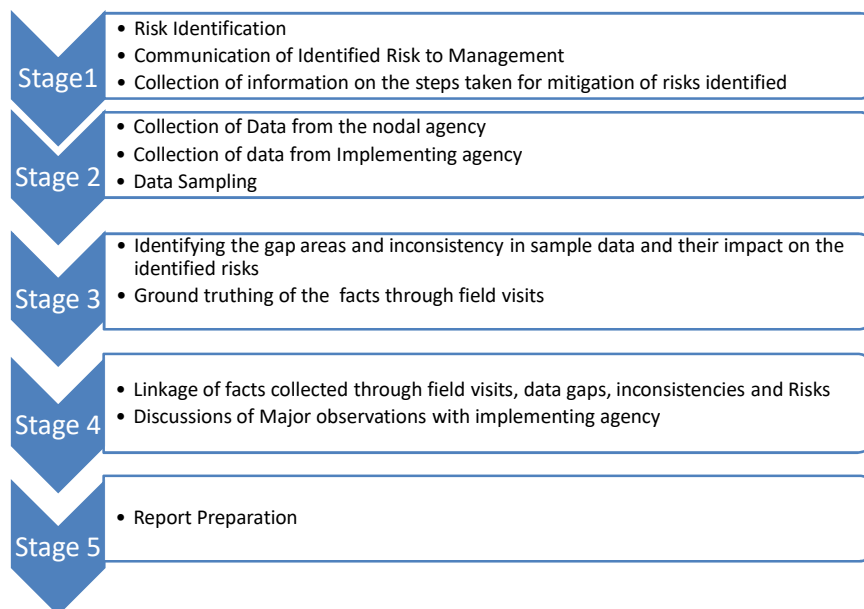


Figure:1

Risk Identification is the first step in Risk Based Internal Audit. These identified Risks have to be analysed for their likely impact on the organizational objectives and management has to develop strategy for mitigation of these identified risks. The management strategy for risk mitigation further becomes subject matter of risk auditor for their effectiveness and final impact on the Risk. Risk Cycle therefore has three stages:

1. Risk Identification
2. Risk Analysis
3. Risk Management

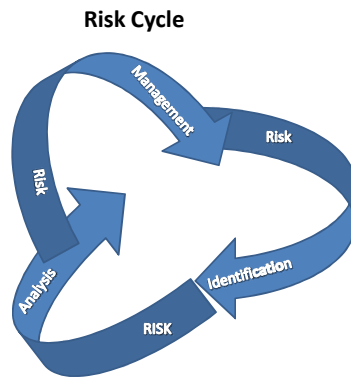


Figure:2

Risk Identification

As already stated Risk identification is a collaborative exercise which needs input from various institutions involved in the implementation of scheme/project. Risk Identification process of a scheme of M/o Power is depicted below:

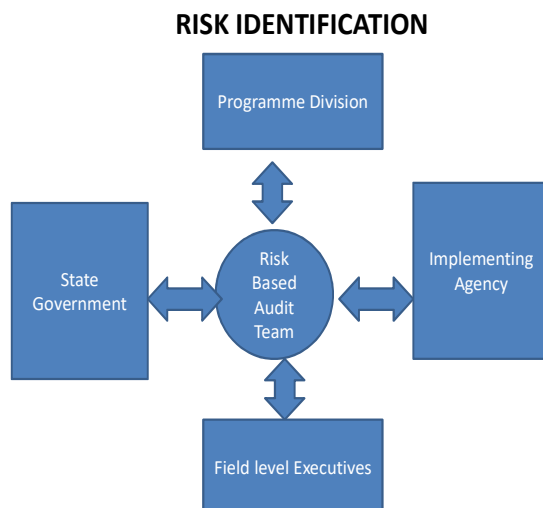


Figure:3

The identified Risk can be grouped into six broad categories. These categories are listed below:

1. Strategic
2. Operational
3. Technical
4. Financial
5. Commercial
6. Others

Risk Analysis

The identified risks have to be analyzed for their probability of occurrence and likely impact on the organizational objectives. Both these aspects have multiplying effect on the severity of the risk. A high probability and high impact risk is the most severe risk while low probability and low impact risk would fall in low severity category.

Different models for depicting severity of risk are being used. Some organizations are using five by five model ie five levels of severity from very high, high, moderate, low, very low, while some are using three by three model of high, moderate and low. In M/o Power three by three model of high, moderate and low has been used. Colour codings have been used for these three levels.

Risk Management

For proper management of risk it is important to locate status of risk. Whether the risk is yet to trigger, already triggered, whether it has been resolved or the risk has retired. The risk management strategy will depend on the status of risk. Based on the status a risk management strategy is to be worked out. Risk Management strategy may consist of one of the following:

1. **Avoid:** Whether risk can be avoided. For example if risk to the project is due to its location in high seismic zone, it can be avoided by shifting the project to the low seismic zone.
2. **Transfer:** Whether risk can be transferred to some other entity. Insurances are good example of transfer of risk.
3. **Mitigate:** In case it is not possible to avoid or transfer risk, a mitigation plan for the risk is to be prepared and implemented. Level of mitigation activities and their effectiveness can also be graded on high moderate and low scale. The mitigation activities are in inverse relation with the impact of risk. The higher level of mitigation activities is expected to have pulling down effect on the impact of risk. In the bar chart given in the figure:4, this inverse relationship has been depicted through negative values given to the level of mitigation activities.
4. **Accept:** In case none of the above three strategies works, the risk has to be accepted and the cost involved have to be provided for in implementation cost of the project.

RISK MATRIX WITH LEVEL OF MITIGATION ACTIVITIES

Risks	Level of Risk	Probability of Occurrence	Level of Mitigation Activities
Strategic	0.8	0.2	-0.3
Operational	0.7	0.6	-0.8
Technical	0.5	0.8	-0.2
Financial	0.3	0.2	-0.8
Commercial	0.6	0.5	0.7

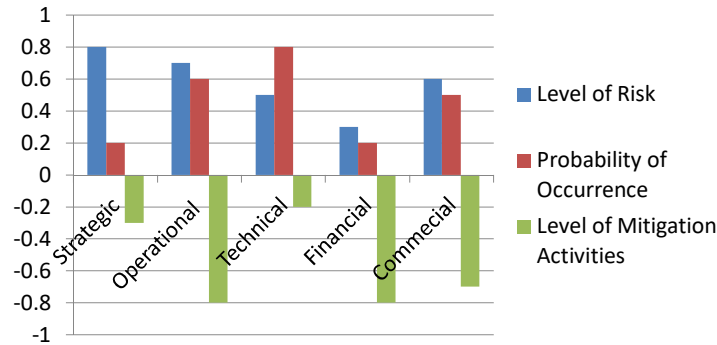


Figure:4

The Risk Based Internal Audit has potential of making significant contribution to the final outcomes of programme objectives. As proverb goes ‘a stitch in time saves nine,’ a risk identified and attended on time can avoid huge financial losses and time overrun of the various scheme. The concept need to be given high priority with sufficient training to the staff and officers involved in the work.

APPENDIX - VI

(Point No. 9 of Chapter-2)

STATEMENT SHOWING GRANTS-IN-AID RELEASED TO AUTONOMOUS BODIES/STATUTORY BODIES/GOVT. OF DELHI IN THE LAST THREE YEARS

(Rs. in Crore)

Sl.No.	Name of Undertakings/ Institutes	Revised Estimates			Grant Released		
		2013-2014	2014-2015	2015-2016	2013-2014	2014-2015	2015-2016
1	Power Finance Corporation (R-APDRP)	75.00	16.78	10.00	8.70	16.78	25.32
2	National Power Training Institute	12.40	19.10	37.00	10.03	15.29	30.00
3	Central Power Research Institute	5.66	65.89	--	3.42	13.93	--
4	Power Grid Corporation of India Ltd.	--	--	--	--	--	50.00
5	Bureau of Energy Efficiency.	75.00	10.00	45.00	66.72	9.00	37.00
6	Central Electricity Regulatory Commission	36.20	40.30	44.33	31.70	30.32	34.96
7	Joint Electricity Regulatory Commission for Manipur & Mizoram	--	--	--	----	---	---
8	JERC for Union Territories & Goa other than Delhi	5.50	5.50	5.84	5.50	5.42	5.70
9	Govt. of NCT of Delhi	----	200.00	--	—	200.00	---
	Total	212.36	356.57	142.17	126.07	290.74	182.98

Source:--Monthly Accounts

APPENDIX - VII

(Point No. 10 of Chapter-2)

Statement Containing Details of Grants-in-aid released for creation of Capital Assets

(Rs. in Lakhs)

Name/Category of the Grantee		Total Funds released as Grants-in-aid			Funds allocated for creation of capital assets out of total funds released under column 2		
1		2			3		
	Head of Accounts	Plan	Non-Plan	Total	Plan	Non-Plan	Total
State Government	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Union Territories Government	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Urban Local Bodies	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Panchayati Raj Institutions	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Public sector Undertakings							
PGCIL	2801.05.001.04.01.35 2801.05.001.05.01.35 2801.05.001.06.01.31	9000.00 12000.00 5000.00		9000.00 12000.00 5000.00	9000.00 12000.00		9000.00 12000.00
Rural Electrification Corporation Ltd (SC/ST component)	2801.06.789.02.01.35 2801.06.789.02.03.35	31196.00 19852.00	Nil	31196.00 19852.00	31196.00 19852.00	Nil	31196.00 19852.00
Rural Electrification Corporation Ltd.	2801.06.800.05.01.35 2801.06.800.05.02.35 2801.06.800.05.03.35	248000.00 86052.00 57400.00		248000.00 86052.00 57400.00	248000.00 86052.00 57400.00		248000.00 86052.00 57400.00
IT ENABLEMENT OF DISTRIBUTION SECTOR AND STRENGTHENING OF DISTRIBUTION NETWORK	2801.05.105.03.03.35	100.00		100.00	100.00		100.00
Power Finance Corporation Ltd.	2801.05.105.03.01.31 2801.05.105.03.01.35 2801.05.105.03.02.35 2801.05.105.03.03.35	2532.00 28215.00 1500.00 100.00		2532.00 28215.00 1500.00 100.00	28215.00 1500.00 100.00		28215.00 1500.00 100.00
POSOCO-NLDC	2801.05.800.04.01.35 2801.05.800.05.00.35	17500.00 131.61		17500.00 131.61	17500.00 131.61		17500.00 131.61
Non-Government Organization							
Autonomous Bodies							
Central Power Research Institute	2801.80.004.02.02.35	3727.97		3727.97	3727.97		3727.97
National Power Training Institute	2801.80.003.02.00.31 2801.80.003.02.00.31	2360.00	640.00	2360.00 640.00			
Bureau of Energy Efficiency	2801.80.800.15.00.31	3500.00		3500.00			
Bureau of Energy Efficiency (World bank project)	2801.80.800.30.01.31	200.00		200.00			
Co-operative Societies and Co-operative Institutions							
Statutory Bodies and Development Authority							
Central Electricity Regulatory Commission	2801.80.800.11.00.31		3495.90	3495.90			
Joint Electricity Regulatory Commission (Goa & UT)	2801.80.800.23.00.31		570.00	570.00			
Others	3451.00.090.03.00.31		0.22	0.22			
TOTAL		528266.58	4706.12	532972.70	514674.58	Nil	514674.58

APPENDIX - VIII

(Point No. 11 of Chapter-2)

Statement showing PSU wise utilization of CAPEX during 2015-2016

(Rs. in Crore)

Sl.No	Particulars	Actual Expenditure for 2015-2016									
		Budgetary Releases				Actual Expenditure	Break up to IEBR Sources				
		Equity	Loans	Others	Total	by	Internal	Bonds/	ECB /	Others	Total
						PSU/Others	Resources	Debun-	Supp-		IEBR
		4801	6552	2801		against		tures	liers		
			6801	3451		Plan Outlay			Credit		
		Expenditure					Expenditure upto 31/03/2016(IEBR)				
1	2	3	4	5	6	7	8	9	10	11	12
			-		(3+4+5)	(6+12)					(8+9+10+11)
I	PSUs/ Autonomous										
	NTPC				0.00	25737.59	8667.68	11076.00	5993.91		25737.59
	NHPC		300.00		300.00	2792.92	2304.08	188.84			2492.92
	DVC				0.00	1934.80	0.00			1934.80	1934.80
	NEEPCO	26.70	1.00		27.70	1336.55	278.30	900.00	130.55		1308.85
	SJVNL				0.00	697.07	632.24	64.83			697.07
	THDC	30.00			30.00	1090.60	353.83		180.47	526.30	1060.60
	PGCIL				0.00	22584.00	6861.00	12743.00	2980.00		22584.00
	TOTAL I	56.70	301.00	0.00	357.70	56173.53	19097.13	24972.67	9284.93	2461.10	55815.83
II	Others	250.61	667.82	6550.51	7468.94	7468.94	0.00	0.00	0.00	0.00	
	Total I+II	307.31	968.82	6550.51	7826.64	63642.47	19097.13	24972.67	9284.93	2461.10	55815.83

APPENDIX - X

(Point No. 16 of Chapter-2)

Statement showing Difference of Reserve Bank Deposits

(Rs. in Crore)

YEAR	ACCOUNTS FIGURES			RESERVE BANK DEPOSITS M.H. 8675			DIFFERENCE		
	Dr	Cr	Net	Dr	Cr	Net	Dr	Cr	Net
2004-05	30017.11	34735.64	4718.53	34735.64	30017.11	4718.53	0	0	0
2005-06	5080.34	4206.73	873.61	4206.73	5080.34	873.61	0	0	0
2006-07	5421.22	6150.92	729.70	6150.92	5421.22	729.70	0	0	0
2007-08	5119.42	4862.19	257.24	4862.19	5119.42	257.24	0	0	0
2008-09	5435.55	7368.07	1932.52	7368.07	5435.55	1932.52	0	0	0
2009-10	5716.35	6817.56	1101.21	6817.56	5716.35	1101.21	0	0	0
2010-11	6340.41	9423.56	3083.15	9423.56	6340.41	3083.15	0	0	0
2011-12	7445.27	6161.35	1283.92	6161.35	7445.27	1283.92	0	0	0
2012-13	8189.38	4000.89	4188.49	8193.85	4000.91	4192.94	-4.47	-0.02	-4.45*
2013-14	9623.81	9801.68	177.87	9619.34	9801.66	182.32	4.47	0.02	4.45
2014-15	15673.63	6834.79	8838.84	6834.79	15673.63	8838.84	0	0	0
2015-16	20125.16	9242.05	10883.11	9242.05	20125.16	10883.11	0	0	0

* reversal of write off of Loans to State Govt. taken place during the year 2013-14 and at present there is no difference.

APPENDIX - XI

(Chapter-3)

Details of Month-wise Receipts of Ministry of Power during the last three years

(Rs. in thousands)

Head of A/c	2013-2014				2014-2015					2015-2016				
	Dividend	Guarantee Fee	Sale of Power	Total	Dividend	Guarantee Fee	Sale of Power	Bonus Debenture	Total	Dividend	Guarantee Fee	Sale of Power	Bonus Debenture	Total
APR	NIL	700000	NIL	700000	NIL	960259	NIL		960258		700000	3227	NIL	703227
MAY	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	8272	NIL	8272
JUN	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	6662	NIL	6662
JUL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	4635	NIL	4635
AUG	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	100009110	NIL	100009110
SEP	22291575	NIL	NIL	22291575	13430531	NIL	NIL		13430531	840	NIL	10985	NIL	11825
OCT	4998504	6174	1223186	6227864	8461059	NIL	1143054		9604113	19649576	NIL	1077524	NIL	20727000
NOV	NIL	NIL	NIL	NIL	NIL	NIL	NIL		NIL	3806484	NIL	25693	NIL	3832177
DEC	NIL	NIL	NIL	NIL	NIL	NIL	NIL		NIL		NIL	14469	NIL	14469
JAN	840	956	NIL	1796	NIL	NIL	NIL		NIL	7875334	NIL	8922	NIL	7884330
FEB	38411291	NIL	NIL	38411291	13404014	NIL	NIL		13404014	25123373	NIL	10852	NIL	25134225
MAR	3968008	NIL	1183120	5151128	10448143	NIL	1102988	77257687	88808818	8980813	NIL	12604382	4260933	25846128
TOTAL	69670218	707130	2406306	72783654	45743747	960259	2246042	77257687	126207735	65436320	700000	113784807	4260933	184182060

APPENDIX - XII

(Chapter-4)

HEADWISE, GRANT-WISE MONTHLY FLOW OF EXPENDITURE FINANCIAL YEAR 2015-2016

(Rs. in Crore)

Head of A/c	Grant No	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	March/ March(Sy)	Authoriz ation	Total
4552	28	--					89.97						40.12		130.09
2049	35	--	0.01	0.04	0.02	0.01	0.01	0.03		0.10	0.06	0.01	7.80		8.09
7610	37		0.01	0.02	0.02	0.02		0.02	0.02	0.02		-0.02	0.01		0.12
2071	40	0.62	0.87	2.42	1.03	1.16	0.76	0.92	0.87	1.88	2.14	0.55	1.48		14.7
2235	40	0.01				0.01		0.01			0.01				0.04
2801	77	11.01	19.99	1113.52	183.90	16.76	1837.54	14.01	187.51	2518.65	19.03	277.14	1633.82	0.51	7833.39
3451	77	3.95	2.53	2.26	2.17	2.50	2.90	2.78	2.71	2.53	2.40	2.24	0.89	0.01	29.87
3605	33												28.96		28.96
4801	77	5.00			53.72	250.00	48.18			26.63				0.61	384.14
6801	77			400.00	1.00			200.00				100.00	267.82		968.82
Total		20.59	23.41	1518.26	241.86	270.46	1979.36	217.77	191.11	2549.81	23.64	379.92	1980.90	1.13	9398.22

2049 : Interest Payment
 2071 : Pension & other Retirement Benefits
 7610 : Loans & Advances
 2075 : General Services
 2235 : Social Security & Welfare
 2801 : Power
 3451 : Secretariat-Economic Services
 4552 : Capital Outlay on North Eastern Areas
 4801 : Capital Outlay on Power Projects
 6801 : Loans for Power Projects

APPENDIX - XIII

(Chapter-4)

Statement showing Details of Expenditure incurred on Pension and other Retirement Benefits.

(Rs. in Actuals)

MAJOR HEAD '2071' Pension & Other Retirement Benefits	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
(i) Superannuation and Retirement Allowances	926147	87100	1083156	799770	248260
(ii) Commuted value of Pension	57260964	39680747	50561642	35439687	38823266
(iii) Gratuities	70651716	56540262	67296756	55307402	57226947
(iv) Contribution to Pension and Gratuities	----	-----	----	----	-47951
(v) Family Pension Charges	-----	-----	----	----	---
(vi) Leave Encashment	47566900	35251711	50761472	42730290	37930942
(vii) Contribution to Provident Fund	466000	364000	306452	397800	366839
(viii) Deduct amount (New Pension Scheme)	2479024	3978585	5377286	8174481	12430838
TOTAL MH'2071'	179350751	135902405	175386764	142849430	146979141

APPENDIX - XIV

(Chapter-4)

Statement showing Expenditure incurred on payment of Interest.

(Rs. in Actuals)

MAJOR HEAD - 2049 INTEREST PAYMENT	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
(i) Interest on State Provident Funds (GPF)	60624291	68806516	71730997	76139794	80932400
(ii) Interest on Reserve Fund on Depreciation/ Renewal Reserve Fund	----	----		----	----
(iii) Miscellaneous - Other expenditure	----	----		----	----
(iv) Interest on Defined Contribution Pension Scheme	—	—		—	—
(v) Interest on Deposits by PSUs	----	----		----	----
TOTAL MH '2049'	60624291	68806516	71730997	76139794	80932400

APPENDIX - XV

(Chapter-4)

SECTOR WISE TREND OF EXPENDITURE

(Rs. in Crore)

Particulars	2013-2014			2014-2015			2015-2016		
	Plan	Non Plan	Total	Plan	Non Plan	Total	Plan	Non Plan	Total
<u>Revenue Account</u>									
General Service	----	24.71	24.71	---	21.90	21.90	--	22.79	22.79
Social Service	----	0.01	0.01	---	0.03	0.03	--	0.04	0.04
Economic Service	3054.15	682.51	3736.66	4195.26	242.25	4437.51	7736.20	127.06	7863.26
Grants-in-aid	-----	-----	-----	200.00	----	200.00	--	28.96	28.96
Total (A)	3054.15	707.23	3761.38	4395.26	264.18	4659.44	7736.20	178.85	7915.05
<u>Capital Account</u>									
Economic Service	522.33	-----	522.33	510.67	----	510.67	514.23	--	514.23
Loans & Advances	1316.67	0.18	1316.85	8741.22	0.10	8741.32	968.82	0.12	968.94
Total (B)	1839.00	0.18	1839.18	9251.89	0.10	9251.99	1483.05	0.12	1483.17
Grand Total (A+B)	4893.15	707.41	5600.56	13647.15	264.28	13911.43	9219.25	178.97	9398.22

APPENDIX - XVI

(Chapter-5)

Statement showing position of Loans to Government Servants

(Rs. in thousands)

MAJOR HEAD '7610' Loans to Govt Servants		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
(i)	House Building Advance	2278	198	8	11	--
(ii)	Advance for purchase of Motor Conveyance	1002	849	1024	660	1022
(iii)	Advance for purchase of Other Conveyance	468	232	----	----	---
(iv)	Personal Computer Advance	1179	270	811	374	210
TOTAL MH '7610'		4927	1549	1843	1045	1232

APPENDIX - XVII

(Para No. 5.2 of Chapter-5)

INVESTMENT MADE BY GOVERNMENT OF INDIA WITH VARIOUS P.S. Us/AUTONOMOUS BODIES IN LAST THREE YEARS.

(Rs. in Crore)

Sl. No	Public Sector Undertakings	2013-2014	2014-2015	2015-2016	Investment as on 31.3.2016
1	Hydel				
	National Hydro Electric Power Corp. (NHPC)	-1107.15	-272.40	----	9516.21
	Satluj Jal Vidut Nigam Ltd. (SJVN Ltd.)	----	-----	----	2666.61
	Tehri Hydro Development Corporation (THDC)	30.00	55.79	30.00	2623.94
	Total	-1077.15	-216.61	30.00	14806.76
2	Thermal				
	National Thermal Power Corporation (NTPC)	----	-3.48	-412.27	5768.35
	Total	----	-3.48	-412.27	5768.35
3	Diesel/Gas				
	North Eastern Electric Power Corp. (NEEPCO)	62.34	41.03	26.70	2777.74
	Total	62.34	41.03	26.70	2777.74
4	Transmission & Distribution				
	Power Grid Corporation of India Ltd. (PGCIL)	-185.19	-----	250.00	3073.74
	Total	-185.19	-----	250.00	3073.74
5	Others				
	ACC Babcock Ltd (Alstom Project)	---	---	----	26.00
	Power Finance Corporation (PFC)	-12.11	----	-66.03	894.93
	Rural Electrification Corporation (REC)	-11.44	-----	-49.40	598.77
	Total	-23.55	----	-115.43	1519.70
	Grant Total	-1223.55	-179.06	-221	27946.29

(-) figure means disinvestment admitted by O/o CGA
PPA Loan converted into equity/withdrawal of PPA

SOURCE: Finance Accounts & Statement No.10 &11

APPENDIX - XVIII

(Para No. 5.3 of Chapter-5)

STATEMENT OF GOVERNMENT GUARANTEES

(Rs. in Crores)

SL.NO	NAME OF PSUs	TOTAL NO OF GUARANTEE	OUTSTANDING AMOUNT OF LOAN GUARANTEED AS ON 31.3.2016	GUARANTEE FEE		ENTITY GIVING LOAN
				RECEIVABLE	RECEIVED	
1	NHPC	5	1671.36	20.44	20.44	EDC(CANADA)(1), JBIC(JAPAN)(3) & DEUTSCHE Bank(Japan)(1)
2	THDC	1	342.75	4.16	4.16	IBRD Loan(World Bank)(1)
3	NTPC	4	2305.78	26.28	26.28	JBIC (Japan)(4)
4	SLR BONDS(DVC)	2	7000	70.00	70.00	Domestic Bonds (2)
	DVC	1	12.91	0.20	0.20	EXIM Bank(1)
5	NEEPCO	1	504.72	5.29	5.29	KFW (GERMANY) (1)
6	SJVNL	1	2301.66	26.64	26.64	World Bank (1)
7	PFC	3	238.37	0.94	0.94	KFW (1), ADB (1), Natixis Banques Populaires(Formerly Credit National (1)
8	REC	5	1707.44	39.74	39.74	JICA(Japan) 2 & KFW(Germany)(3)
9	PGCIL	15	22321.79	262.39	262.39	IBRD(5), NATIXIS(1) , ADB(7) JBIC(Japan)(1) & KFW Frankfurtamain(1)
	TOTAL	38	38406.78	456.08	456.08	

APPENDIX - XIX

(Chapter-6)

MAJOR HEAD '8658-108' -PSB SUSPENSE

(Rs. in thousands)

YEAR	OPENING BALANCE	AMOUNT BOOKED	AMOUNT CLEARED	CLOSING BALANCE
2008-2009				
(I) Credit	-6078092	79669746	73660908	-69254
(ii) Debit	-2669	54057507	54082403	-27565
Net	-6075423(Cr)	25612239	19578505	-41689 (Cr)
2009-2010				
(I) Credit	-69254	68238874	68175642	-6022
(ii) Debit	-27565	57041226	57018075	-4414
Net	-41689(Cr)	11197648Rs.	11157567	-1608(Cr)
2010-2011				
(I) Credit	-6022	94240605	94235559	-976
(ii) Debit	-4414	63297059	63293098	-453
Net	-1608(Cr)	30943546	30942461	-523(Cr)
2011-2012				
(I) Credit	-976	61613946	61613546	-576
(ii) Debit	-453	74350401	74350084	-136
Net	-523(Cr)	-12736455	-12736538	-440(Cr)
2012-2013				
(I) Credit	-576	40034033	40008866	24591
(ii) Debit	-136	81918476	81893753	24587
Net	-440(Cr)	-41884443	-41884887	4(Cr)
2013-2014				
(I) Credit	24591	98200615	97932967	292239
(ii) Debit	24587	97605024	96154254	1475357
Net	4(Cr)	595591	1778713	-1183118(Cr)
2014-2015				
(I) Credit	292239	68045390	68347909	-10280
(ii) Debit	1475357	156358181	156736315	1097223
Net	-1183118(Cr)	-88312791	-88388406	-1107503(Cr)
2015-2016				
(I) Credit	-10280	91291030	92420485	-1139735
(ii) Debit	1097223	200597630	201251590	443263
Net	-1107503(Cr)	-109306600	-108831105	-1582998(Cr)

APPENDIX - XX

(Chapter-6)

MAJOR HEAD '8658' - SUSPENSE ACCOUNTS (Minor Head '101'-PAO SUSPENSE)

(Rs. in thousands)

YEAR	OPENING BALANCE	AMOUNT BOOKED	AMOUNT CLEARED	CLOSING BALANCE
2009-2010				
(I) Credit	-107	2607	2641	-141
(ii) Debit	805	1558	1734	629
Net	912(Dr)	-1049	-907	770(Dr)
2010-2011				
(I) Credit	-141	648	648	-141
(ii) Debit	629	91	653	67
Net	770(Dr)	739	1301	208(Dr)
2011-2012				
(I) Credit	-141	566	839	-414
(ii) Debit	67	557	722	--98
Net	208(Dr)	9	117	316(Dr)
2012-2013				
(I) Credit	-414	140	54	-328
(ii) Debit	-98	12	127	-213
Net	316(Dr)	128	73	115(Dr)
2013-2014				
(I) Credit	-328	623	740	-445
(ii) Debit	-213	162	109	-160
Net	115(Dr)	-461	631	285(Dr)
2014-2015				
(I) Credit	-445	781	542	-206
(ii) Debit	-160	995	1051	-216
Net	285(Dr)	214	509	-10(Dr)
2015-2016				
(I) Credit	-206	706	773	-273
(ii) Debit	-216	117	7	-106
Net	-10(Dr)	-589	-766	167(Dr)

APPENDIX - XXI

(Chapter-6)

Position of Cheques and Bills

(Rs. in thousands)

YEAR	OPENING BALANCE	AMOUNT BOOKED	AMOUNT CLEARD	CLOSING BALANCE
2007-2008	828,31,06	5263,45,31	4862,18,64	1229,57,73
2008-2009	1229,57,73	6768,98,78	7966,97,47	31,59,04
2009-2010	31,59,04	7417,91,30	6823,88,75	625,61,59
2010-2011	625,61,59	9465,30,82	9424,06,05	666,86,36
2011-2012	666,86,36	5790,62,32	6161,39,46	296,09,22
2012-2013	296,09,22	7049,84,06	4003,40,33	3342,52,95
2013-2014	3342,52,95	6504,97,76	9820,06,14	27,44,57
2014-2015	27,44,57	6788,33,00	6804,53,90	11,23,67
2015-2016	11,23,67	9355,54,24	9242,04,85	124,73,06

APPENDIX -IX

(Point No. 15 of Chapter 2)

List of outstanding Utilization Certificates

(Rs. in Lakhs)

Name of the Ministry/ Department sanctioning of grants-in-aid	Year of Sanction of grant	UC due		Utilization Certificate received		Outstanding UCRs.s	
		No.	Amount	No.	Amount	No.	Amount
MINISTRY OF POWER	1976-77 to 1984-85	-	-	-	-	-	-
	1985-86 to 1988-89	-	-	-	-	-	-
	1989-90	-	-	-	-	-	-
	1990-91	-	-	-	-	-	-
	1991-92	-	-	-	-	-	-
	1992-93	-	-	-	-	-	-
	1993-94	-	-	-	-	-	-
	1994-95	-	-	-	-	-	-
	1995-96	-	-	-	-	-	-
	1996-97	-	-	-	-	-	-
	1997-98	-	-	-	-	-	-
	1998-99	-	-	-	-	-	-
	1999-2000	-	-	-	-	-	-
	2000-2001	-	-	-	-	-	-
	2001-2002	-	-	-	-	-	-
	2002-2003	-	-	-	-	-	-
	2003-2004	-	-	-	-	-	-
	2004-2005	-	-	-	-	-	-
	2005-2006	-	-	-	-	-	-
	2006-2007	-	-	-	-	-	-
	2007-2008	-	-	-	-	-	-
	2008-2009	-	-	-	-	-	-
	2009-2010	-	-	-	-	-	-
	2010-2011	12	16195.08	12	16195.08	NIL	
	2011-2012	27	23919.56	27	23919.56	NIL	
	2012-2013	41	81726.49	41	81726.49	NIL	
	2013-2014	44	304393.16	44	304393.16	NIL	
	2014-2015	41	401493.83	41	401493.83	NIL	
	2015-2016	45	528267.00	20	27288.00	25	500979.00

*Rule 212 (1) of GFR 2005