

P R E F A C E

It is indeed a great pleasure to present the Twenty Seventh issue of “**Accounts at a Glance**” of the Ministry of Power for the year 2018-19.

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. 74), Finance Account and Statement of Central Transaction of Ministry of Power for the year 2018-19.

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

November, 2019

New Delhi

Pradeep Kumar Berwah
Chief Controller of Accounts
Ministry of Power

CONTENTS

Chapter	Subject	Pages
1	Introduction	01 -09
2	Highlights of Accounts of Ministry of Power for the year 2017-2018	10-13
3	Analysis of Receipts	14-18
4	Analysis of Expenditure	19-24
5	Analysis of Loans & Investments	25-27
6	Public Account	28-30
7	Internal Audit	31-38
8	Appendixes	39-42

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.

1.2. 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 Departmentalized 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.

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. The Figure-1.2.2 depicts the structure of accounting Organisation in the departmentalized system of Accounting.

Figure-1.2.1: Flow of Accounting Information

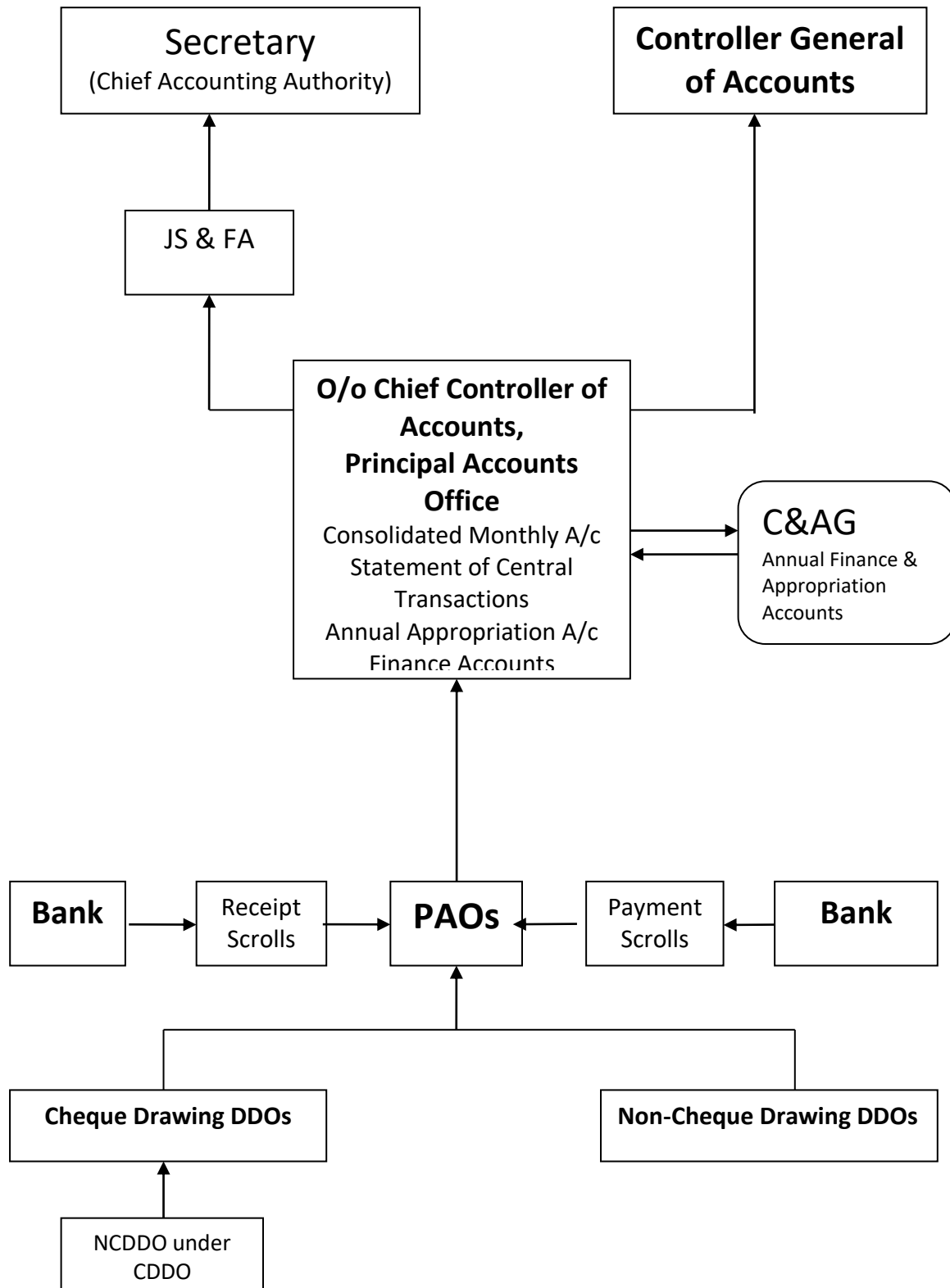
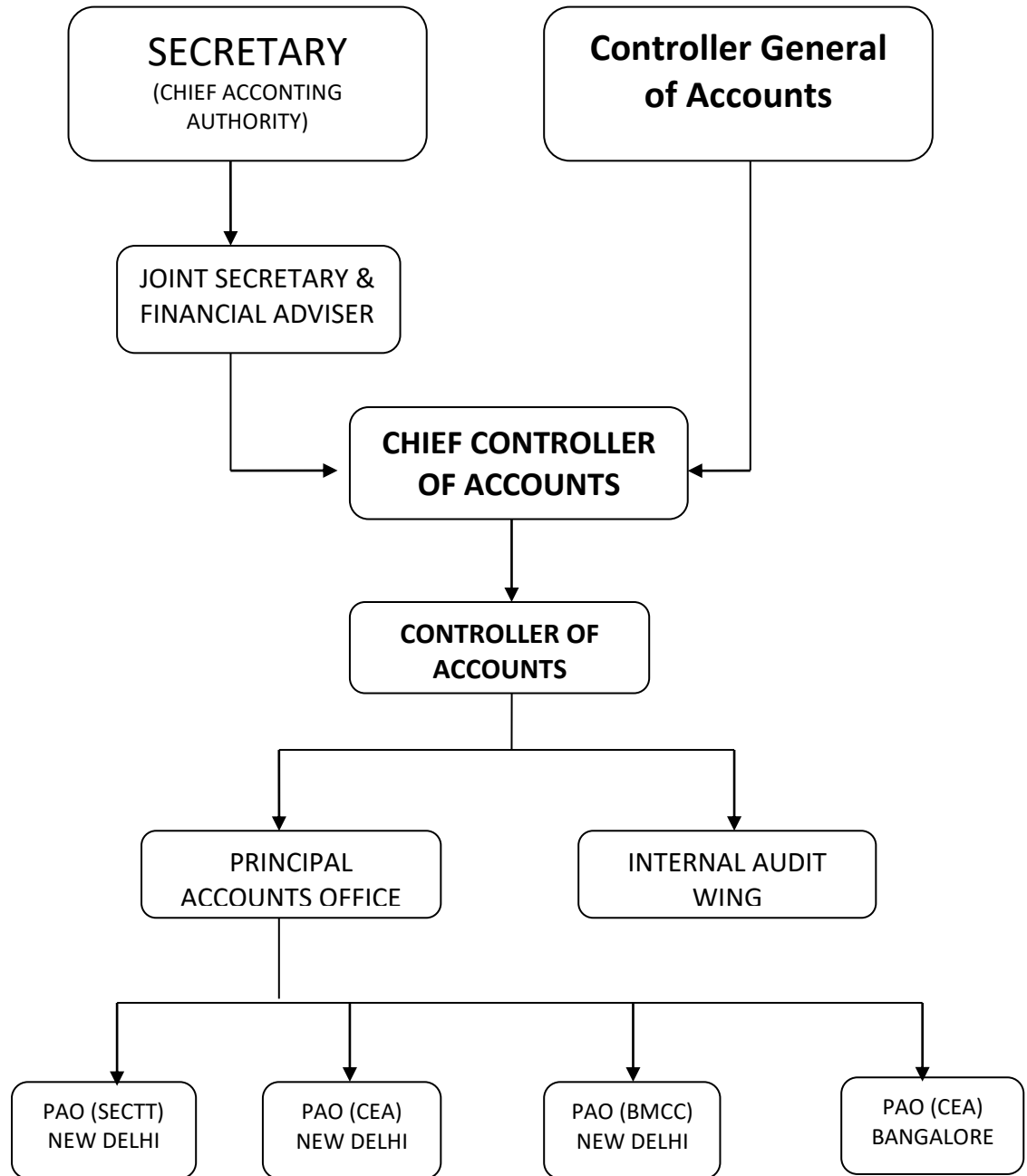


Figure-1.2.2: Accounting Organisation Chart



The main responsibilities of Office of Chief Controller of Accounts, Ministry of Power 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 (PAOs). 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.

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

1.3.1 Public Financial Management System (PFMS)

Ministry of Power is one of the leading ministries in implementation of PFMS. The agencies receiving funds from GOI are released the funds from next level to the implementing agencies using EAT module of PFMS. In case of DDUGJY & IPDS most of 3rd level agencies were also on board on PFMS during 2018-19.

1.3.2 Direct Benefit Transfer (DBT)

DBT Cell of Ministry of Power is headed by CCA. The DBT cell has been coordinating between DBT Mission and Ministry of Power on the issue related to implementation of DBT in the Ministry.

1.3.3 E-office

E-office facility of Ministry of Power covers the O/o CCA also. All the section of office of the CCA, Ministry of Power has got their login id & password on e-office. Presently, the reference received from Ministry of Power through e-office has been processed in O/o CCA on system itself. Scanning and uploading of old files on e-office is to be done shortly.

1.3.4 Non-Tax Revenue Portal (NTRP)

The NTRP Portal was inaugurated with the dividend payment by NTPC Ltd, one of the PSU of Ministry of Power. Since then dividend from all the PSUs is being received through NTRP. Some other major receipts such as repayment of loan, unutilized grants-in-aid from autonomous bodies were also received through NTRP. The total receipts on Portal were to the tune of Rs.9225.17 Crore.

1.3.5 Employees Information System (EIS)

Ministry of Power implemented **Employees Information System (EIS)** in all of DDOs having establishment strength of more than 600. EIS was also implemented in the DDO at the O/o Chief controller of Accounts, Ministry of Power.

1.3.6 Bhavishya Pension Payment & Tracking System

Department of Pension and Pensioners' Welfare in India has introduced an online Pension Sanction and Payment Tracking System called Bhavishya. The system provides for online tracking of pension sanction and payment process by the retiring employee as well as the administrative authorities. The package has been implemented in all the DDO's of Ministry of Power.

4. PROCESS FLOW OF PREPARATION OF ANNUAL ACCOUNTS

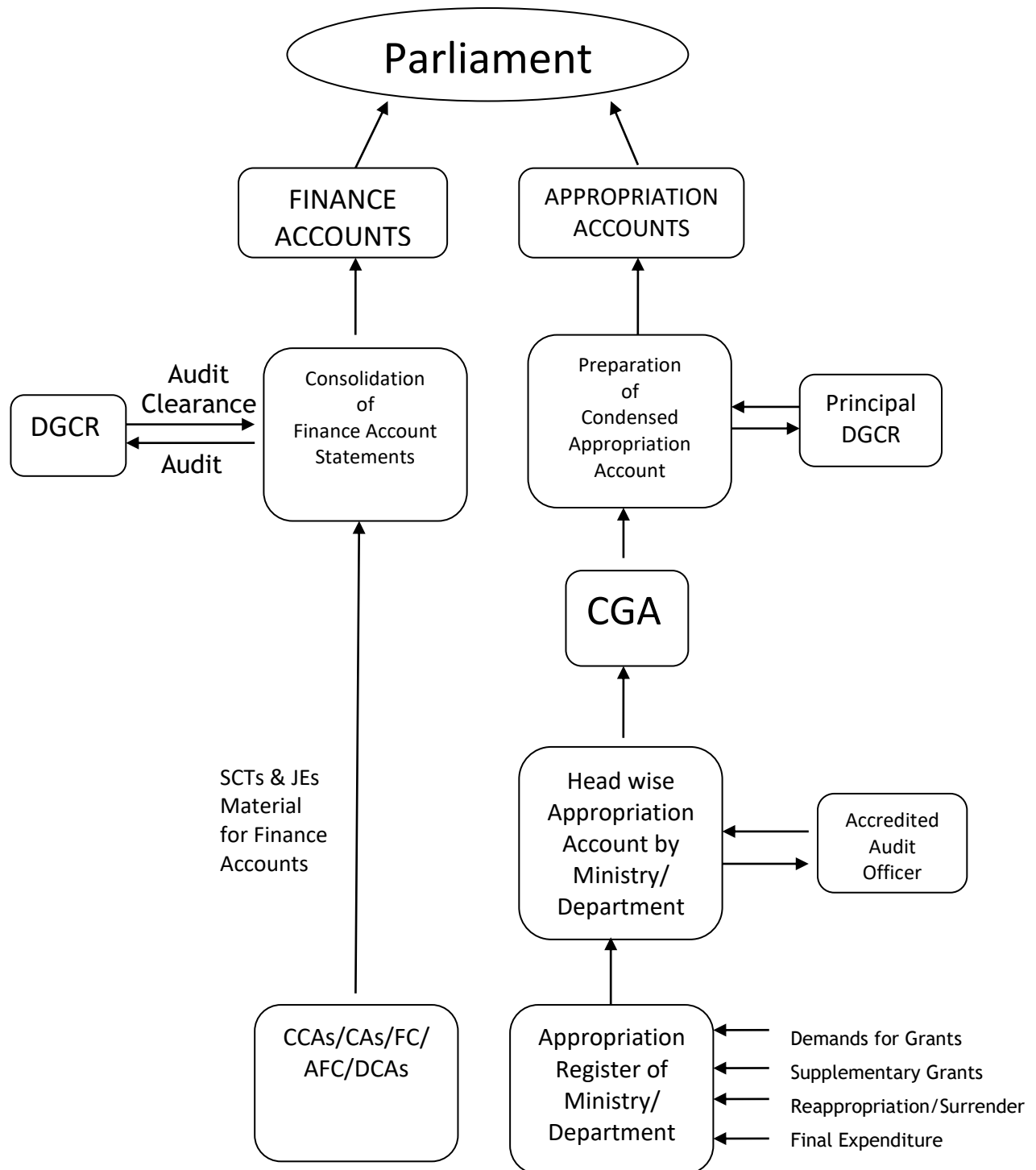
The total budget of Rs.20233.67 crore was approved for Ministry of Power by Parliament under grant no. 74 for the year 2018-19. Against this provision, Ministry has accounted for an expenditure of Rs.19850.10 crore. Appropriation Account containing the Sub-Head wise Budget (Budget Estimate + Supplementary 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.

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.

Process Flow of preparation of Annual Accounts is depicted in Figure-1.2.3.

Figure-1.2.3: PROCESS FLOW OF ANNUAL ACCOUNTS



CHAPTER-2

HIGHLIGHT OF ACCOUNTS OF MINISTRY OF POWER FOR THE YEAR 2018-19

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 2018-19 are listed below:

1. The Cash Flows of expenditure is Rs.15608.20 Crore from Consolidated Fund of India during 2018-19 in Ministry of Power. The receipts accounted for as receipts in Consolidated Fund of India during the same year amount to Rs.9612.44 Crore.
2. 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	9183.80	Revenue Expenditure	13564.26
Capital Receipts including Loans and advances	428.64	Capital Expenditure including loans and advances	2043.94
Receipts in Public Account	22601.86	Disbursement from Public Account	16606.10
Total	32214.30	Total	32214.30

Source: SCT

4. Out of total expenditure of Rs.19883.44 crore, Revenue expenditure was 85.11% (Rs.16922.28 crore) and balance 14.89% (Rs.2961.16 crore) was Capital Expenditure.
5. Out of Revenue Expenditure of Rs.16922.28 crore Grants was Rs.1764.79 crore which constituted 10.43% of total revenue expenditure.
6. On 31st March 2019, total equity of Ministry of Power in all its PSUs amounted to Rs.24542.40 crore. 33.91% of this amount was received back in 2018-19 in the form of dividend.
7. The net expenditure of the Ministry was Rs. 15575.83 crore (excluding Composite Grants). Out of this actual expenditure, IPDS, DDUGJY & Saubhagya were the major schemes contributed Rs.3679.81 crores (27.91%), Rs. 3799.80 crores (46.61%) & 2966.90 Crore (19.00%) respectively.
8. Budget Division, Ministry of Finance has decided to finance IPD Scheme from Central Road and Infrastructure Fund (CRIF) for the year 2018-19 & 2019-20. A provision of Rs. 3750.00 Crore was made through Supplementary Grant not to entail any additional cash outgo. Hence, the expenditure incurred under IPD Scheme was adjusted in account through transfer entries by crediting 'Deduct Recoveries & debiting CRIF and simultaneously, debiting Inter Account Transfer & Crediting the CRIF.
9. An amount of Rs.86050.18 crore was the expenditure of capital nature including during the year including IEPR of Rs.71996.56 crores for CAPEX utilized by PSUs.

Table-2.3 and associated chart contain the Budget Estimates, Revised Estimates and the Actual of Receipts and Expenditure of Ministry of Power during the year 2018-19.

Table-2.2: Total Capital Nature Expenditure during 2018-19
(In crores of Rupees)

Type of expenditure	Amount
Capital Expenditure as per Accounts	744.00
Loans and Advances	2216.43
Grants released for creation of Capital Assets	11093.19
IEBR utilized for CAPEX by PSUs	71996.56
Total	86050.18

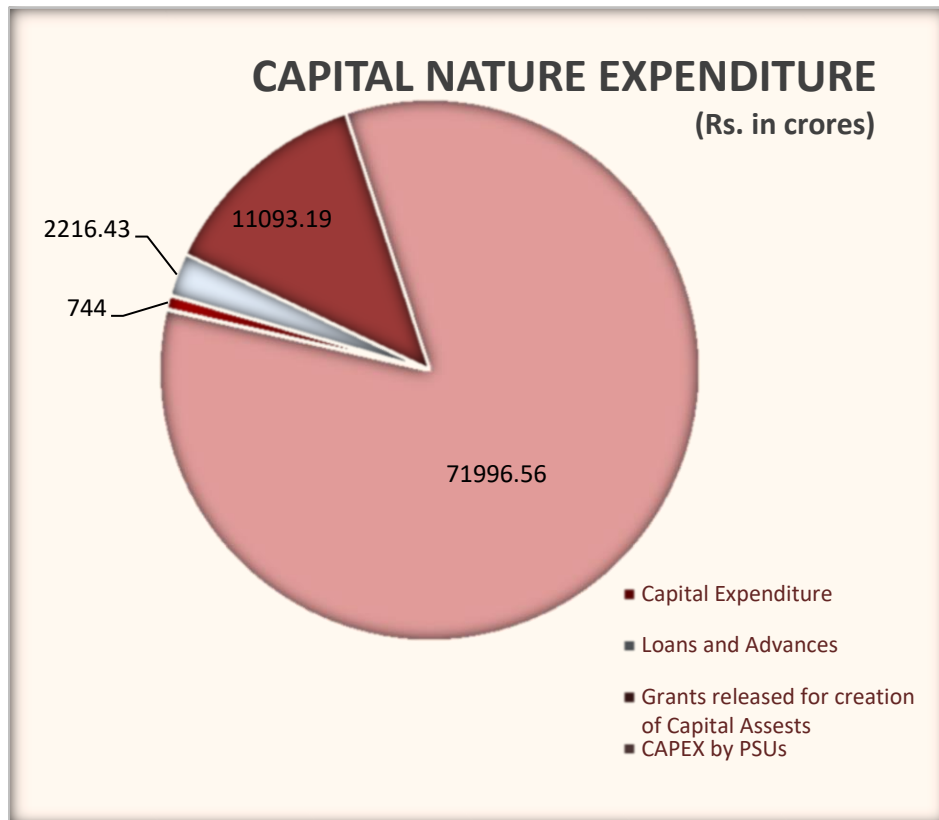


Figure 2.1: Capital Expenditure

Table-2.3: BE /RE and Actuals of Receipts and Expenditure 2018-19

(Rs. in crore)

S.No.	ITEM(S)	Budget Estimates	Final Estimates	Actual Receipt
1.	RECEIPTS			
	(a) REVENUE RECEIPTS			
	(i)+(ii)	11094.41	11303.60	9183.80
	(i) TAX REVENUE	--	--	13.48
	(ii) NON-TAX REVENUE	11094.41	11303.60	9170.32
	(b) CAPITAL RECEIPTS			
	(i)+(ii)	525.57	376.24	428.64
	(i) Recoveries of loans	525.57	376.24	428.64
	(ii) Issue of Bonus Shares	--	--	--
	TOTAL RECEIPTS (a+b)	11619.98	11679.84	9612.44
2.	EXPENDITURE			
	(i) ON REVENUE ACCOUNT	13467.95	17031.15	16922.28
	(ii) ON CAPITAL ACCOUNT	2335.33	3236.20	2961.16
	TOTAL EXPENDITURE(i+ii)	15803.28	20267.35	19883.44

Total Expenditure of Rs.19883.44 Crore includes the expenditure of Rs. 33.34 Crore pertaining to composite grants also.

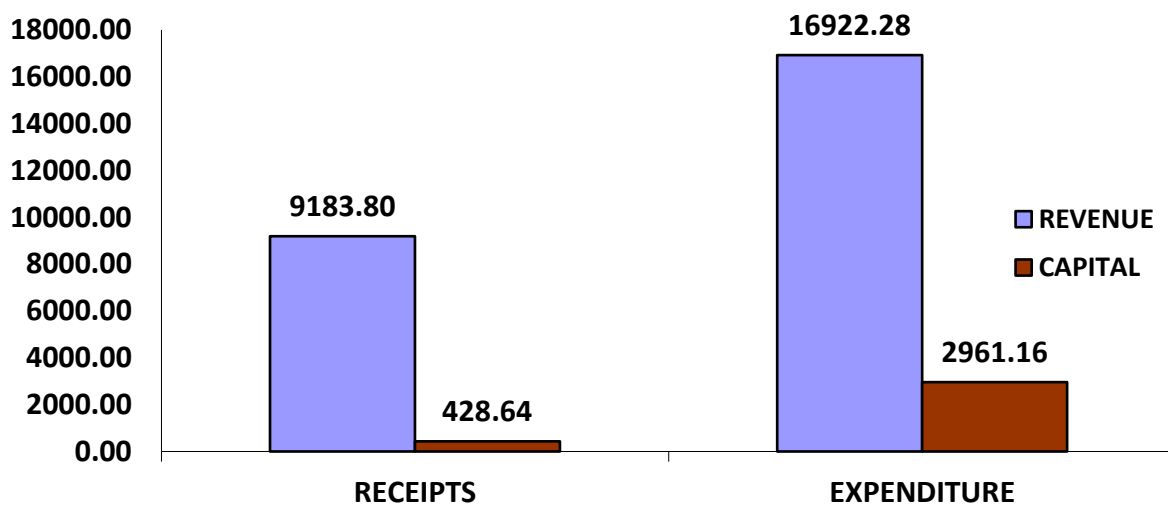


Figure-2.2: Comparison of Receipts and Expenditure under Revenue and Capital Sections

CHAPTER-3

ANALYSIS OF RECEIPTS

3.1 Revenue Receipt

- The revenue receipts were mainly Non Tax Revenue receipts (95.40%).
- The major component of revenue receipts came from dividends received from Public Sector Undertakings besides the PSDF and interest receipts.

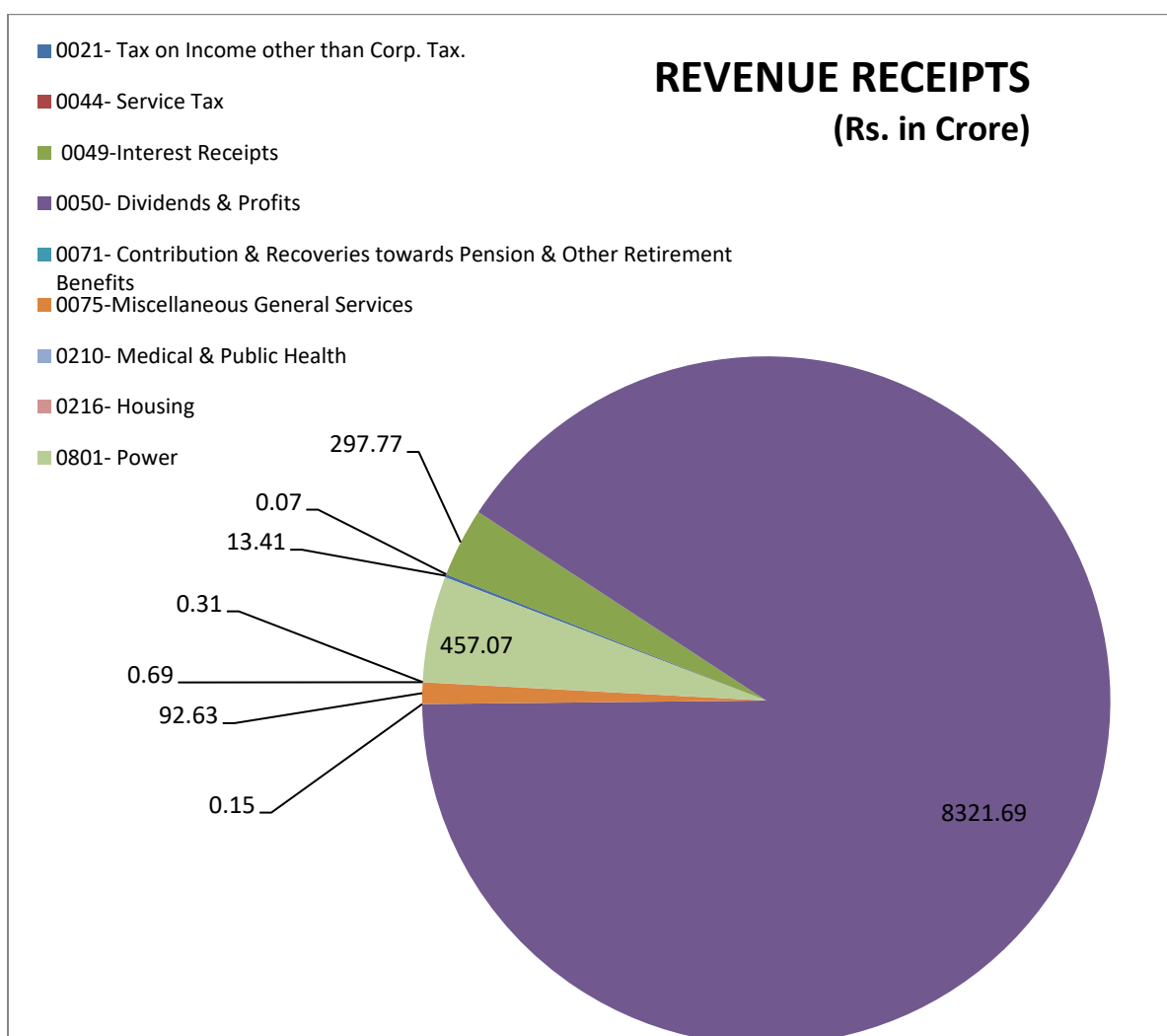


Figure-3.1: Revenue Receipts of MOP during 2018-19

3.2 Capital Receipt

- The capital receipts were Rs.428.64 crore, 3.70% of the total receipts.
- 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 was repayment of loan by PSUs.

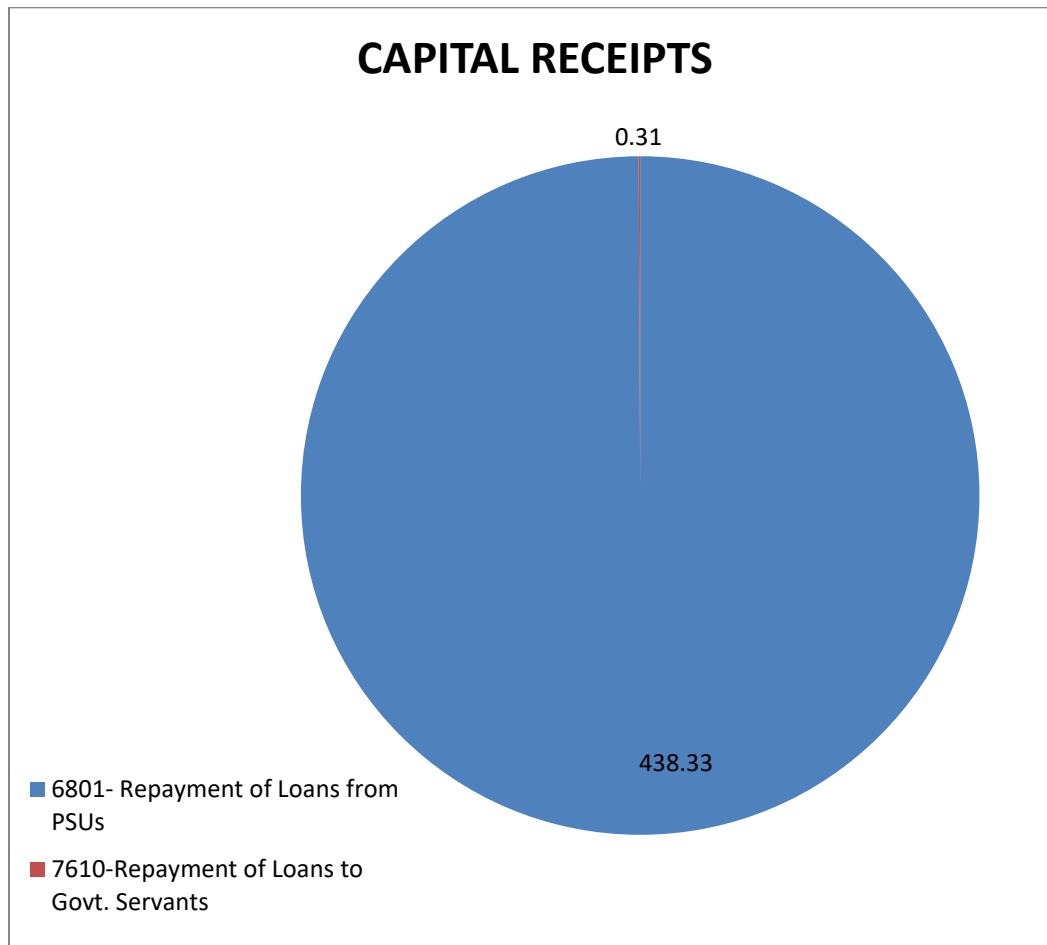


Figure-3.2: Capital Receipts of MOP during 2018-19

Table-3.1: Major Head Wise Receipt of Ministry of Power during 2018-19
(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.	0.00	0.00	13.41
	(ii) 0044- Service Tax	0.00	0.00	0.07
	TOTAL- TAX REVENUE (A)	0.00	0.00	13.48
	(B) NON-TAX REVENUE			
	(i) 0049-Interest Receipts	463.82	350.91	297.77
	(ii) 0050- Dividends & Profits	7530.08	10102.42	8321.69
	(iii) 0070-Other Administrative Services	0.00	0.00	0.00
	(iv) 0071- Contribution & Recoveries towards Pension & other Retirement Benefits	0.00	0.00	0.15
	(v) 0075-Miscellaneous General Services	70.00	70.00	92.63
	(vi) 0210- Medical & Public Health	0.00	0.00	0.69
	(vii) 0216- Housing	0.00	0.00	0.31
	(viii) 0235-Social Security and Welfare	0.00	0.00	0.00
	(ix) 0801- Power	3030.51	780.27	457.07
	TOTAL- NON-TAX REVENUE (B)	11094.41	11303.60	9170.32
	Total Revenue Receipts (A) +(B)	11094.41	11303.60	9183.80
2.	CAPITAL RECEIPTS			
	(i) 6801-Repayment of Loans from PSUs	172.39	23.11	0.00
	(ii) Repayment of Loans from SEBs	20.00	20.00	428.33
	(iii) 7601-Repayment of Loans from State Govts.	332.64	332.64	0.00
	(iv) 7610-Repayment of Loans to Govt. Servants	0.54	0.49	0.31
	Total Capital Receipts (2)	525.57	376.24	428.64
	TOTAL RECEIPTS (1+2)	11619.98	11679.84	9612.44

Table-3.2: Trends of Receipts of Ministry of Power in Last Five Years

(Rs. in Crore)

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
REVENUE RECEIPTS					
TAX REVENUE	6.89	7.35	11.99	12.76	13.48
NON TAX REVENUE	5584.12	18689.16	12028.31	9709.51	9170.32
TOTAL REVENUE RECEIPTS	5591.01	18696.51	12040.30	9722.27	9183.80
CAPITAL RECEIPTS					
PUBLIC SECTOR UNDERTAKINGS	224.80	7815.93	329.81	373.53	428.33
STATE ELECTRICITY BOARDS	15.18	---	---	---	---
STATE GOVERNMENTS	----	----	---	---	---
GOVERNMENT SERVANTS	0.56	0.51	0.47	0.34	0.31
BONUS DEBENTURE	7725.77	426.09	---	---	---
VALUE OF BONUS SHARES	----	----	1493.69	--	---
TOTAL CAPITAL RECEIPTS	7966.31	8242.53	1823.97	373.87	428.64
GRAND TOTAL	13557.32	26939.04	13864.27	10096.14	9612.44
OVERALL % AGE INCREASE	79.26	98.70	(-) 48.53	(-)27.18	(-)4.79

Major component of receipts of MOP has been dividend paid by Public Sector Undertaking. PSU wise breakup of dividends is given in Table- 3.3.

Table-3.3: PSU Wise Dividend Received in 2018-19

(Rs. in Crores)

Sl. No	Name of PSU	Final Dividend	Interim Dividend	Total Dividend
		2017-18	2018-19	2018-19
1	Rural Electrification Corporation (REC)	200.41	1143.34	1343.75
2	National Thermal Power Corporation (NTPC)	1217.28	1739.61	2956.89
3	Power Grid Corporation of India Ltd. (PGCIL)	796.91	1629.62	2426.53
4	Power Finance Corporation (PFC)	0.00	0.00	0.00
5	National Hydro-electric Power Corporation (NHPC)	211.63	526.52	738.15
6	North Eastern Electric Power Corporation (NEEPCO)	47.00	68.00	115.00
7	Satluhj Jal Vidyut Nigam Ltd. (SJVN Ltd.)	50.13	368.07	418.20
8	Tehri Hydro Development Corporation (THDC)	62.76	252.00	314.76
9	ACC Bebcok Ltd. (Alstom Project)	0.03	0.00	0.03
10	Power System Operation Corporation Ltd.	4.75	3.80	8.55
	TOTAL	2590.90	5730.96	8321.86

CHAPTER-4

ANALYSIS OF EXPENDITURE

4.1 Revenue Expenditure

- Revenue Expenditure during 2018-19 was 85.11 % of the actual expenditure including expenditure of composite grant.
- Trends of Revenue expenditure are given in Table 4.5.

4.2 Capital Expenditure

- The Capital Expenditure in 2018-19 was 14.89% of the expenditure incurred.
- Trends of Capital Expenditure are given in table-4.5.

The Expenditure budget of Ministry of Power was augmented by 28.31% of its original Budget at RE stage in 2018-19. 98.10% of its revised budget was utilized by MOP.

Table-4.1: Major Head Wise BE/RE and Actual Expenditure of Ministry of Power 2018-19

(Rs. in Crore)

	Budget Estimates	Final Estimates	Actual	Variations	
				with BE (%)	with FE (%)
GROSS	15769.92	20233.67	19850.10	125.87	98.10
RECOVERIES*	723.00	4473.00	4274.27	591.19	95.56
NET	15046.92	15760.67	15575.83	103.52	98.83
*Recoveries of previous years also included in actual.					
MAJOR HEAD	Budget Estimates	Final Estimates	Expenditure		
REVENUE SECTION					
2801+2552	13391.82	16846.42			16846.09
3451	43.15	43.83			43.58
Total Revenue Section	13434.97	16998.71			16889.67
CAPITAL SECTION					
4552+4801	952.95	952.96			744.00
6552+6801	1382.00	2282.00			2216.43
Total Capital Section	2334.95	3234.96			2960.43
TOTAL -MoP	15769.92	20233.67			19850.10
COMPOSITE GRANT	33.36	33.68			33.34
GRAND TOTAL	15803.28	20267.35			19883.44

An amount of Rs.2891.00 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 2018-19

(Rs. in Crore)

	Scheme	Expenditure
REVENUE		
	Integrated Power Development Schemes (IPDS)	140.00
	Power System improvement project for NER	1282.50
	Transmission System AP & Sikkim	800.00
	DDUGJY (North Eastern Region)	517.50
CAPITAL		
	NEEPCO (Investment)	61.00
	Loans to PFC for RAPDRP (NER)	90.00
	Grand Total	2891.00

Services wise Analysis of Expenditure reveals that 91.14% of the total expenditure during 2018-19 was on Economic Services.

Table -4.3: Services wise Analysis of Expenditure incurred 2018-19

(Rs. in Crores)

Particulars	2018-2019
General Service	32.60
Social Service	0.01
Economic Services	14225.65
Grants-in-Aid & Contributions	0.00
Loans and Advances	1349.94
Total	15608.20

(Source: SCT)

The Scheme-wise Expenditure given in Table- 4.4 shows that IPD Scheme for strengthening of Sub-Transmission and Distribution Network in Urban Areas and Rajeev Gandhi Grameen Vidyutikaran Yojana (RGGVY) which was later on modified as Deen Dayal Upadhyaya Gram Jyoti Yojana (DDUGJY) have consumed maximum amount of funds.

Saubhagya, a new scheme was launched for free electricity connection to all households (both APL and poor families) in rural areas and poor families in urban areas. Rural Electrification Corporation (REC) has been designated as nodal agency for this scheme.

Table - 4.4: Scheme Wise Distribution of Expenditure

(Rs. in Crore)

Sr. No.	Name of Programme/Scheme	Amount
1.	IPDS	3679.81
2.	DDUGJY	3799.90
3.	Saubhagya	2966.90
4.	BEE	13.70
5.	CEA	115.80
6.	Secretariat Economic Services	43.58
7.	APTEL	11.75
8.	NPTI	100.55
9.	JERC	7.30
10.	THDC	28.00
11.	NEEPCO	61.00
12.	NHPC	482.00
13.	Transmission System AP & Sikkim	800.00
14.	Transmission Line Srinagar to Leh	500.00
15.	Power System Improvement for NER	1282.50
16.	Transfer to PSDF	0.00
17.	Smart Grid	7.13
18.	Deendayal Upadhyay Feeder Separation	---
19.	Power Sector support to NCT of Delhi	---
20.	CPRI	94.34
21.	NEF	108.00
22.	Funds for evaluation studies	---
23.	Comprehensive Award scheme	---
24.	Assistance to FOR	---
25.	Energy Conservation	26.50
26.	Support to DISCOM for purchase of Gas based Power	---
27.	POSOCO	---
28.	Pakul Dul Project-JKSPDCL	100.00
29.	J & K PMRP-2014 Package	---
30.	Interest Payment & issuing expenses on bond	376.40
31.	Investment in PFC due to Bonus Shares	---
32.	Investment in REC due to Bonus Shares	---
32.	Interest Payment & issuing expenses on bond(REC Bonds)	322.24
	Total	15576.30

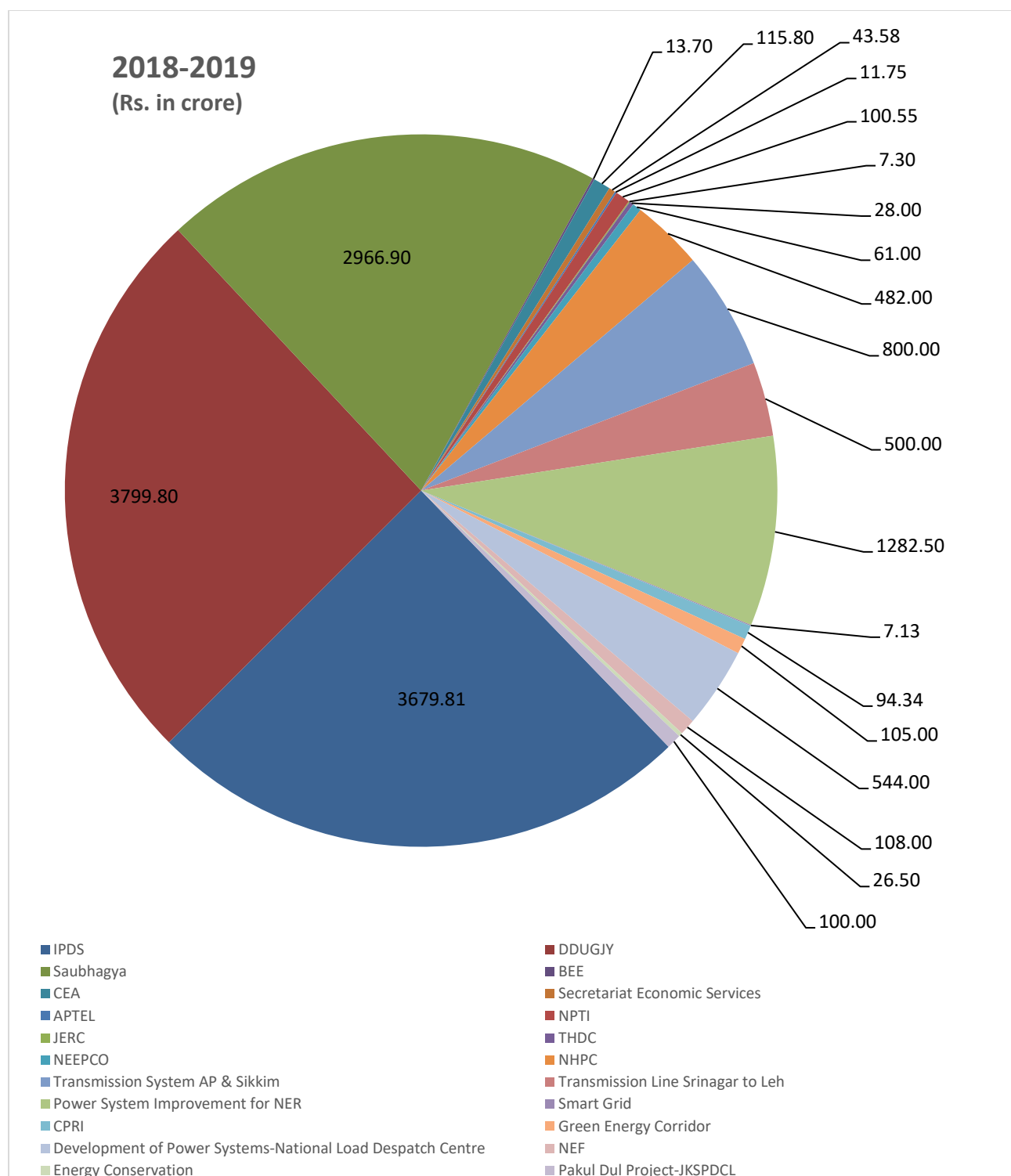


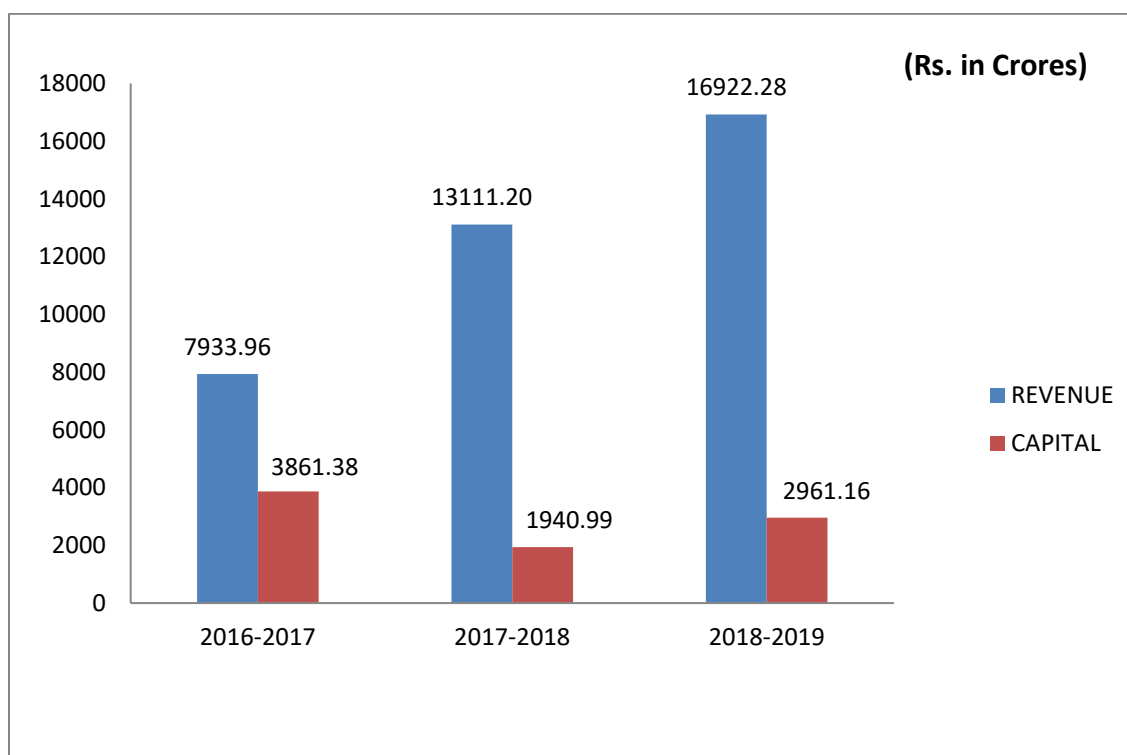
Figure-4.1: Scheme Wise Distribution of Expenditure

Table-4.5: Trend of Revenue/Capital Expenditure

(` in Crore)

Section	2016-2017	2017-2018	2018-2019
Revenue	7933.96	13111.20	16922.28
Capital	3861.38	1940.99	2961.16
Total	11795.34	15052.19	19883.44

In Revenue Section, major augmentation in expenditure as compared to previous years was due to increase in Grants for Northern Eastern Regions amount to Rs.2082.50 Cr for Power System Improvement Project (Rs. 1282.50 Crore) scheme & for Transmission System Arunachal Pradesh & Sikkim (Rs.800.00 Crore). It also includes the expenditure of Rs. 322.24 Crore on 'Interest payment of REC Bonds'.

**Figure-4.2: Comparison of Revenue and Capital Expenditure in last three 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.18730.48 crore was out standing against these bodies as on 31/03/2019. Besides, an amount of Rs.1.11 crore was outstanding against Government servants towards long term advances taking the figure of total outstanding loan to Rs.18731.59 crore.

Table-5.1: Position of Outstanding Loans as on 31st March 2019

(Rs. in Crore)

Particulars	Outstanding as on 31.3.2018	Loan paid during 2018-2019	Loan refunded 2018-2019	Outstanding as on 31.3.2019
A. Loans to Public Sector Undertakings	14397.29	1349.22	447.27	15299.24
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)	0.70	0.72	1.31	1.11
E. Loans to Govt. of NCT of Delhi	3326.39	---	---	3326.39
Total	17829.23	1349.94	447.58	18731.59

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-III**.

As on 31st March 2019, the total investment in Public Sector Undertakings Rs.24542.40 crore. These PSUs repaid an amount of Rs.8321.86 crore as dividend on this investment during 2018-19. The total dividend paid was 33.91% 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	2018-19		
	Investment as on 31/03/2019	Dividend	Dividend as % of Investment
REC	0.00	1343.75	0.00
PFC	1158.89	0.00	0.00
NTPC	4622.55	2956.89	63.97
PGCIL	2795.23	2426.53	86.81
SJVNL	2433.88	418.20	17.18
NHPC	7365.96	738.15	10.02
THDC	2723.94	314.76	11.56
NEEPCO	2934.74	115.00	3.92
ALSTOM P.I.L	26.00	0.03	0.11
POSO	81.21	8.55	10.53
Total	24542.40	8321.86	33.91

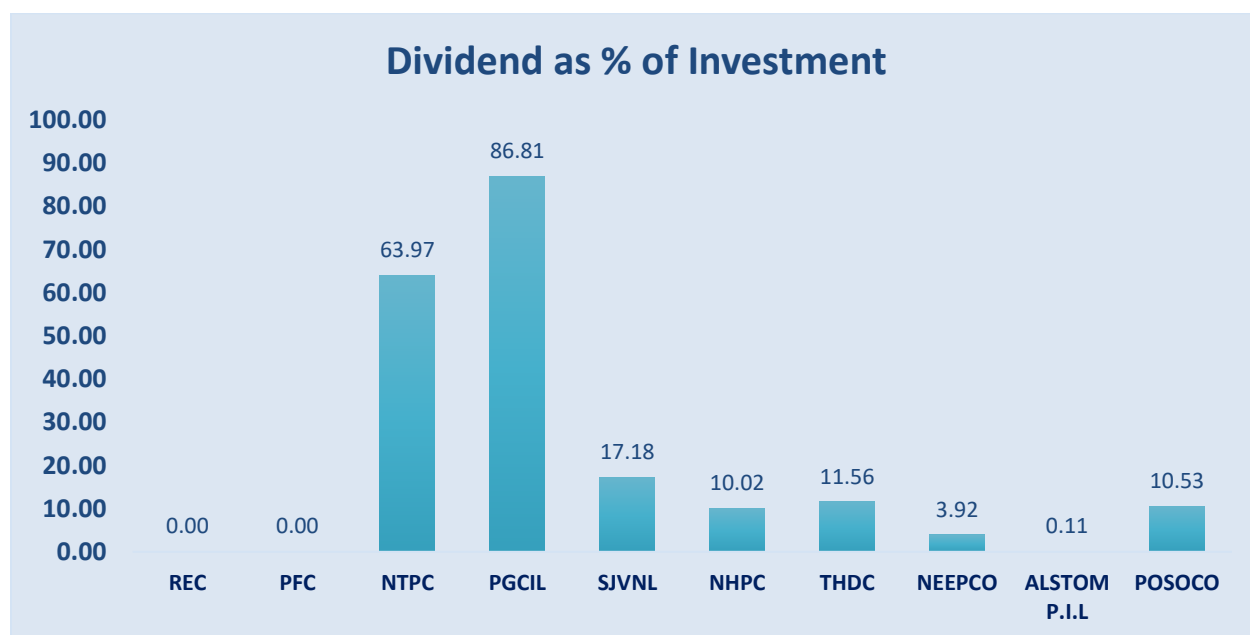


Figure-5.1: Dividend Received in 2018-19 as Percentage of Total Investments

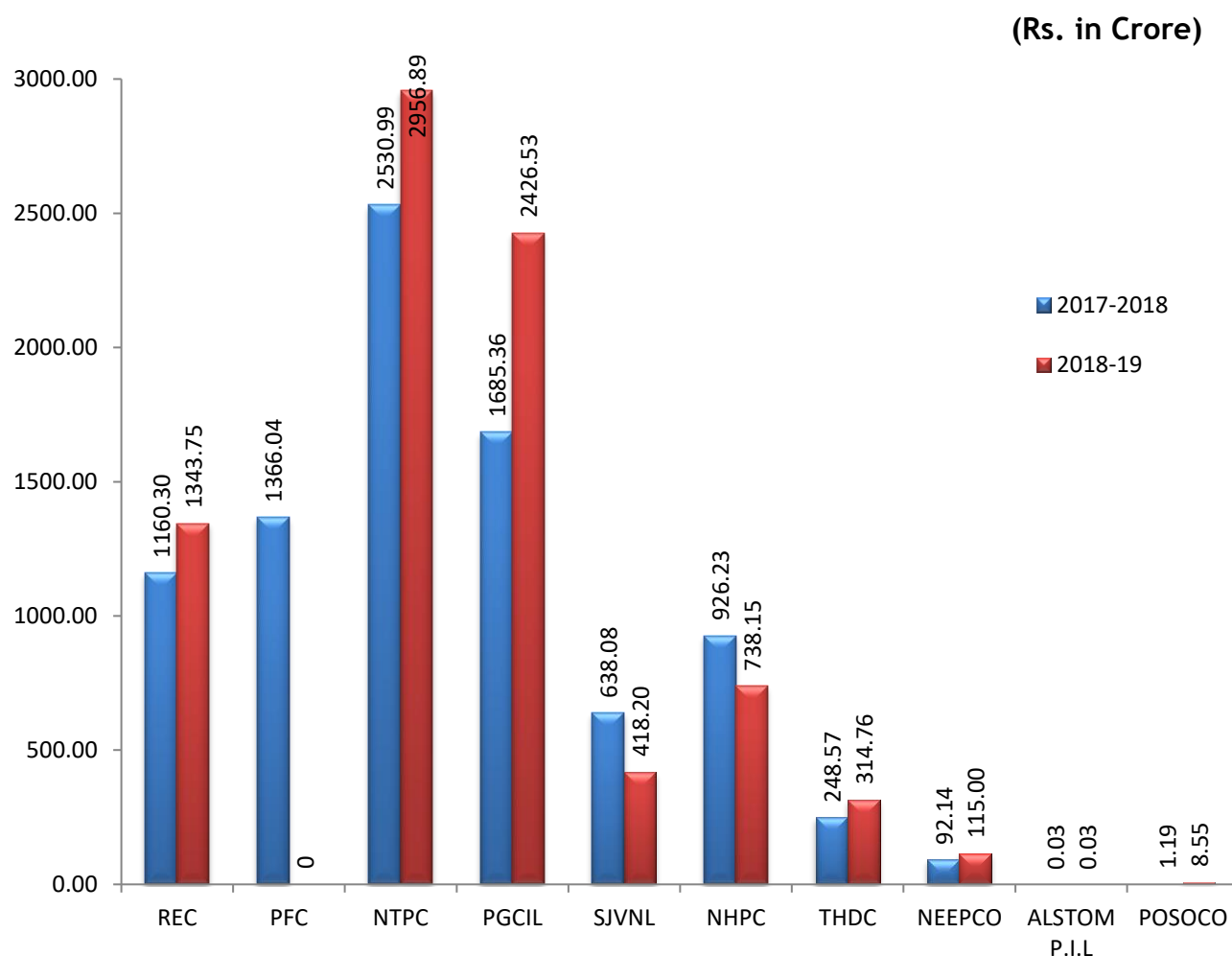


Figure 5.2: Comparison of Dividend received in 2017-18 & 2018-19

5.3. Guarantees

Besides providing loans and investments Government of India also provides assistant 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 31/03/2019, there were 46 guarantees given by Government against total loan of Rs.45738.71 crore for the PSUs of MOP. These PSUs paid guarantee fee amounting to Rs.546.07 crore against these guarantees in the year 2018-19. Details of these guarantees and guarantee fee are given in **Appendix-IV**.

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 2018-19 transactions worth Rs.22601.86 crore were passed through Public Account on receipt side and Rs.16606.10 crore on Payment side. If the transactions of suspense and miscellaneous nature being transitory nature are removed from both sides, the receipt side transactions would amount to Rs.5652.53 crore and Payment side to Rs.5531.16 crore.

Table-6.1: Public Account of MOP 2018-19

(Rs. in Crore)

PUBLIC ACCOUNTS (RECEIPTS)		PUBLIC ACCOUNTS (PAYMENTS)	
Provident Fund	34.99	Provident Fund	23.68
Other Accounts	0.05	Other Accounts	0.47
Deposits & Advances	1292.26	Deposits & Advances	1307.93
Remittances	-1.41	Remittances	-24.73
Reserve Funds	4326.64	Reserve Funds	4223.81
Suspense & Miscellaneous	16949.33	Suspense & Miscellaneous	11074.94
TOTAL (PUBLIC ACCOUNTS)	22601.86	TOTAL (PUBLIC ACCOUNTS)	16606.10

Break up of Major Receipts in Public accounts including deposits 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	103.03
2.	Personal Deposits under Bhakra Beas Management Board	1284.66
3.	Deposits from JERC for the State of Goa & UTs	0.00
4.	PSDF	544.00
5.	CR&IF	3679.81
	TOTAL	5611.50

Summary of financial transactions of Ministry of Power during 2018-19 has been provided in the Fund Flow Statement given in Table 6.3.

Table-6.3: Fund Flow Statement of Ministry of Power for 2018-19

(Rs. in Crore)

RECEIPTS	AMOUNT	DISBURSEMENT	AMOUNT
CONSOLIDATED FUND OF INDIA		CONSOLIDATED FUND OF INDIA	
A . REVENUE RECEIPTS		REVENUE EXPENDITURE	
Tax Revenue	13.48	General Services	32.60
Non-Tax Revenue		Social Services	0.01
(i) Interest Receipts	8619.46	Economic Services	13531.65
(ii) Other Receipts	550.86	Grants-in-aid	0.00
Total Revenue Receipts (A)	9183.80	Total Revenue Expenditure	13564.26
B. CAPITAL RECEIPTS		CAPITAL EXPENDITURE	
Loan Recoveries	428.64	General Services	0.00
Bonus Shares	0.00	Social Services	0.00
		Economic Services	694.00
		Loans & Advances	1349.94
Total Capital Receipts (B)	428.64	Total Capital Expenditure	2043.94
Total Consolidated Fund of India (A+B)	9612.44	Total Consolidated Fund of India (A+B)	15608.20
PUBLIC ACCOUNTS		PUBLIC ACCOUNTS	
Provident Fund	34.99	Provident Fund	23.68
Other Accounts	0.05	Other Accounts	0.47
Deposits & Advances	1292.26	Deposits & Advances	1307.93
Remittances	-1.41	Remittances	-24.73
Reserve Funds	4326.64	Reserve Funds	4223.81
Suspense & Miscellaneous	16949.33	Suspense & Miscellaneous	11074.94
TOTAL (PUBLIC ACCOUNTS)	22601.86	TOTAL (PUBLIC ACCOUNTS)	16606.10
TOTAL RECEIPTS	32214.30	TOTAL DISBURSEMENTS	32214.30

CHAPTER – 7

INTERNAL AUDIT

1. Organization

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

2. Duties entrusted to the Internal Audit Wing

The target of audit of 23 units was assigned to the Internal Audit Wing of Ministry of Power for the financial year 2018-19 and there were three (03) shortfalls in the performance Audit. Detail is as under:

1. Compliance audit of 06 DDOs/PAOs of Ministry of Power.
2. The 11 Schemes were audited during the year. The focus area was risk involved in the use of funds allocated.
3. The 3 grantee units were audited during the year. The focus area was risk involved in use of grants.
4. Performance audit of Rural Electrification Corporation (REC): Nodal Agency for RGGVY/DDUGJY.
5. Performance audit of Public Finance Corporation (PFC) Nodal Agency for RAPDRP/IPDS.
6. Distribution Companies (DISCOMs) in respect of Restricted-Accelerated Power Development and Reforms Programme (R-APDRP).
7. Distribution Companies (DISCOMs) in respect of Deen Dayal Upadhyay Gramin Jyoti Yojna (DDUGJY).
8. Audit of Grantee Institution under Mop viz. Bureau of energy Efficiency (BEE), National Power training Institute (NPTI), Central Electricity regulatory Commission (CERC), & Central Power Research Institute (CPRI).
9. Reconciliation of post Ledger Account of BBMB (Nangal).

3. Status of Internal Audit paras as on 31.03.2019 is given in Table-1

Table-7.1: Status of Internal Audit Paras

Opening Balance of Paras as on 01/04/2018	No. of Paras added during 2018-19	Total	No. of Paras settled during 2018-19	Closing Balance of Paras as on 31/03/2018
A. Compliance Audit				
513	58	571	70	501

4. Summary of Audit findings/Achievements

The target of audit of 20 units out of 23 units was achieved for the year 2018-2019 and there were 03 shortfalls in the performance.

The purpose of this year audit was to develop a risk based audit approach. So the key risk areas were identified and risks were assessed. The achievement in key risk areas is given below:-

1. It was observed that there are no control methods operating in the auditees's organisation to ensure that all the receipts are properly recorded and deposited in the banks promptly. Auditees were advised to maintain valuable register in the prescribed format so that risk in this area can be effectively controlled. Auditee has started maintaining valuable register.
2. PFC deposited amount of Rs. 2,15,30.688 Cr (Rs. 1.58 Cr. Principal+ Rs. 0.05730688 Cr interest MoP on 24/10/2017 through NPTR in respect of SBPDCL Bihar.
3. THDC rebased the security deposit for Rs. 441795/- which were lying for 3 years and Rs. 2959157/- has been adjusted against the unadjusted advances. Which was lying unadjusted for many years.
4. APTEL deposited of unserviceable items lying in the start the many years. APTEL started to maintain the records such as leave account, fixed assets records, settlement of LTC claim and correct classification of expenditure on Object Head after the suggestion of Internal Audit wing, MoP.
5. It was observed by Internal; Audit wing. Thus an amount of Rs. 396.18 Lakh was blocked by NLDC.
6. It was noticed by the IAW that fund to the tune Rs. 1.51 Cr. lying unutilized under PSDF Scheme has not been refunded by State Electricity Board Jaipur (RRVPNL), Jaipur (Rajasthan).
7. Not refunded of Interest of Rs. 1.60 Cr. By State Electricity Board of Bihar under IPDS Scheme.

Strategic Risks/Policy related Risk

1. RGGVY/DDUGY is major Scheme with huge budgetary outlay and all India Coverage with some lacunas.
2. Awarding Partial Turnkey/Semi turnkey contract by withdrawing part work of the DDUGJY/RGGVY project work from main tendered without an objective to build quality infrastructure under DDUGJY works.
3. Criteria adopted for providing BPL connection is not uniform.

Implementation related risks/Operational Risks.

1. Delay of awarding of contract at the level of DISCOMs/PIAs.
2. Slow implementation of the Scheme.
3. Non following the terms conditions of the sanction/guidelines of the schemes.

Procedural Risks

1. Non-maintenance of Project wise contractor ledger.
2. Regular monitoring over a large amount of Subsidy/Grant/Loan/Interest is required.
3. Base line data is defective.
4. Ineffective Monitoring of the Schemes.

Financial Risk

1. Blockade of funds or unutilized funds.
2. Bank Account is not registered on PFMS and payment to Contractor is not tracked on PFMS.
3. Interest on subsidy not refunded to MoP/REC.

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

An Overview of Major Finds of Internal Audit during the year 2017-18

Sl. No	Name of Office	Details of Paras	Amounts (Rs. in Lakh)
1	PFC for IPDS (integrated Power Development Scheme)	Non recovery of loan amount Rs. 1.58 Crore for Cancelled Project.	158
2	CERC Delhi	Non Furnishing of report regarding Fraudulent Encashment of Demand Draft of Rs .16,91,875/-	16.92
3	BEE, HQ, New Delhi	Irregular purchaser of Lap-Top	12.30
4	CERC, New Delhi	Irregular Expenditure on renovation of CERC office.	639
5	PSDF, Lucknow,(UPPCL)	Non remittance of interest earned on fund and TDS deducted thereon.	115.16
6	REC (HQ), New Delhi	No refund of subsidy amount	346.48
7	DDUGJY, Jaipur	Non recovery of penalty in r/o delay in execution of work.	444.55
8	REC (HQ). New Delhi	Huge un-spent amount of compliance of project of version Discoms under RGGVY/DDUGJY scheme.	15968
9	NLDC, New Delhi	Non refund of unutilized fund to NLDC.	39833
10	PAO, CEA, New Delhi	Non-Surrender unclaimed deposit of (GPF)	11.85

Status of Outstanding Audit Paras

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	Numbers of paras outstanding at the end of the year.
Internal Audit Paras	513	70	58	501
Statutory Audit IRs/Paras (Pr.AO/PAO)	27	15	-	12
C&AG's Audit Paras(ATNs)	22	10	05	17

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

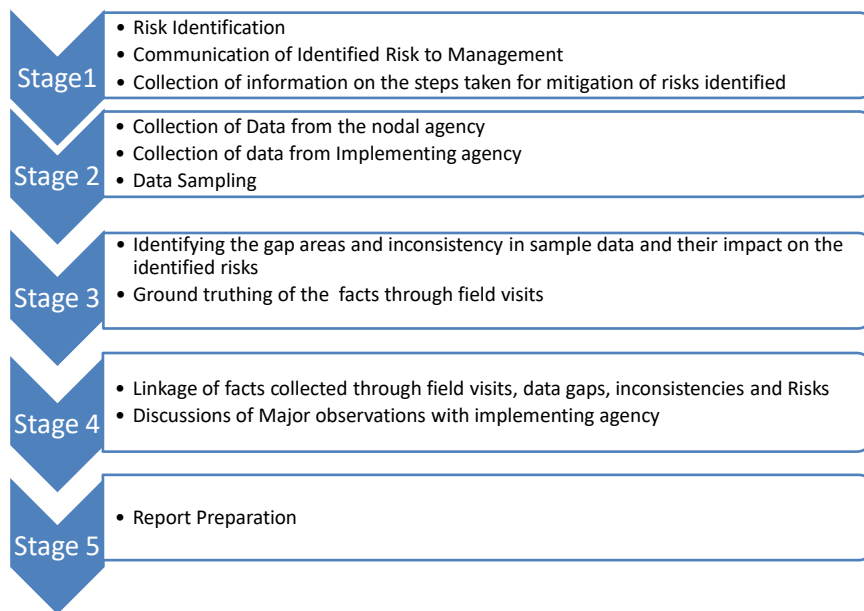


Figure:1

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

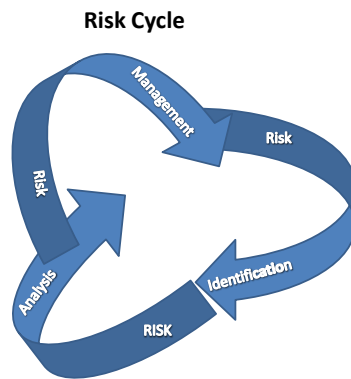


Figure:2

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 of M/o Power is depicted below

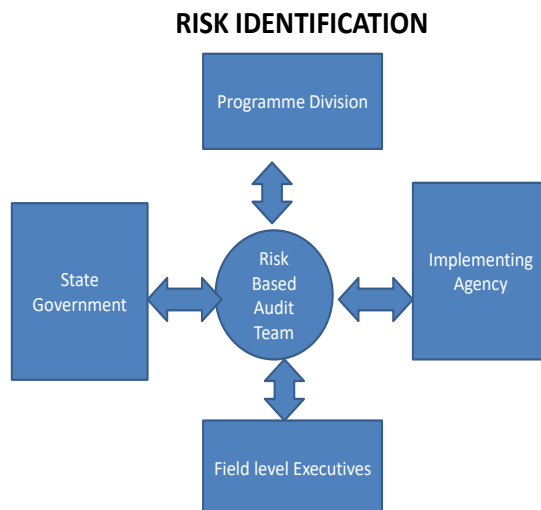


Figure:3

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

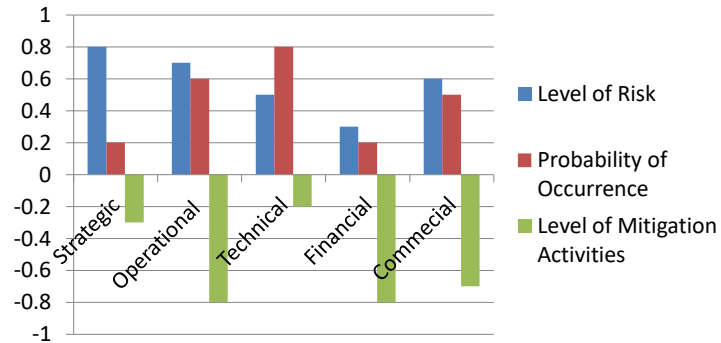


Figure:4

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 - 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	Power System Operation Corporation Limited (POSOCO)	PSU
10	Satluj Jal Vidyut Nigam Limited	Joint Venture
11	THDC Limited	Joint Venture
12	Damodar Valley Corporation	Statutory Body (Commercial)
13	Bhakra Beas Management Board	Statutory Body (Commercial)
14	Central Electricity Regulatory Commission	Statutory Body (Non-Commercial)
15	Appellate Tribunal for Energy	Statutory Body (Non-Commercial)
16	Bureau of Energy Efficiency	Statutory Body (Non-Commercial)
17	Joint Electricity Regulatory Commission (JERC) Goa & UTs	Statutory Body (Non-Commercial)
18	Joint Electricity Regulatory Commission Manipur & Mizoram	Statutory Body (Non-Commercial)
19	Central Power Research Institute	Autonomous Body
20	National Power Training Institute	Autonomous Body

APPENDIX - II

(Point No. 7 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		
		2016-2017	2017-2018	2018-19	2016-2017	2017-2018	2018-19
1	Power Finance Corporation (R-APDRP)	10.00	155.28	476.40	25.32	153.11	476.40
2	National Power Training Institute	37.00	40.40	10.40	30.00	40.40	10.40
3	Central Power Research Institute	--	4.88	25.00	--	4.88	25.00
4	Power Grid Corporation of India Ltd.	--	37.00	700.00	50.00	37.00	700.00
5	Bureau of Energy Efficiency.	45.00	60.04	100.16	37.00	54.15	10.49
6	Central Electricity Regulatory Commission	44.33	55.50	42.32	34.96	44.72	--
7	Joint Electricity Regulatory Commission for Manipur & Mizoram	--	--	--	--	--	--
8	JERC for Union Territories & Goa other than Delhi	5.84	6.81	6.25	5.70	6.07	5.75
9	Govt. of NCT of Delhi	--	--	--	--	--	--
10	Smart Grid	--	2.67	2.50	--	1.82	2.50
11	REC	--	--	534.70	--	--	532.70
12.	JERC for Union Territories & Goa other than Delhi (Grant in Aid salary)			2.25			1.55
	Total	142.17	362.58	1899.98	182.98	342.15	1764.79

Source:--Monthly Accounts

APPENDIX - III

(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	2017-2018	2018-2019	2019-2020	Investment as on 31.3.2020
1	Hydel				
	National Hydro Electric Power Corp. (NHPC)	-55.93	-221.52		
	Satluj Jal Vidut Nigam Ltd. (SJVN Ltd.)	-144.34	-78.38		
	Tehri Hydro Development Corporation (THDC)	32.00	28.00		
	Total	-168.27	-271.90		
2	Thermal				
	National Thermal Power Corporation (NTPC)	-557.52	-511.38		
	Total	-557.52	-511.38		
3	Diesel/Gas				
	North Eastern Electric Power Corp. (NEEPCO)	96.00	61.00		
	Total	96.00	61.00		
4	Transmission & Distribution				
	Power Grid Corporation of India Ltd. (PGCIL)	-51.52	23.01		
	Power System Operation Corporation Limited (POSOCO)	--	--		
	Total	-51.52	23.01		
5	Others				
	ACC Babcock Ltd (Alstom Project)	---	---		
	Power Finance Corporation (PFC)	-11.41	-181.33		
	Rural Electrification Corporation (REC)	-10.83	-1151.68		
	Total	-22.24	-1333.01		
	Grant Total	-703.55	-2032.28		

(-) figure means disinvestment admitted by O/o CGA

SOURCE: Finance Accounts & Statement No.10 &11

APPENDIX - IV

(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 31.3.2019	GUARANTEE FEE		ENTITY GIVING LOAN
				RECEIVABLE	RECEIVED	
1	NHPC	4	1118.79	29.19	29.19	JBIC(JAPAN)(3) & DEUTSCHE Bank(Japan)(1)
2	THDC	1	655.10	8.00	8.00	IBRD Loan(World Bank)(1)
3	NTPC	4	1889.94	24.36	24.36	JBIC (Japan)(4)
4	SLR BONDS(DVC)	2	7000.00	70.00	70.00	Domestic Bonds (2)
	DVC	0	0.00	0.05	0.05	EXIM Bank(Deleted during the F.Y.2018-19)
5	NEEPCO	2	552.88	12.10	12.10	KFW (GERMANY) (2)
6	SJVNL	1	1943.83	44.68	44.68	World Bank (1)
7	PFC	3	182.31	1.42	1.42	KFW (1), ADB (1), Natixis Banques Popularities(Formerly Credit National (1)
8	REC	5	659.25	17.66	17.66	JICA(Japan) 2 & KFW(Germany)(3)
9	PGCIL	18	30448.04	321.64	321.64	IBRD(5), NATIXIS(1) , ADB(9) JBIC(Japan)(1) & KFW Frankfurtamain(1) * AIIB (1)
10	EESL	6	1288.57	16.97	16.97	KfW GERMANY (2), AfW ,France (1) & ADB (1)
	TOTAL	46	45738.71	546.07	546.07	