

P R E F A C E

It is indeed a great pleasure to present the Twenty Nine issue of “**Accounts at a Glance**” of the Ministry of Power for the year 2020-21.

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 2020-21.

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

January, 2022

New Delhi

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Chief Controller of Accounts
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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.

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

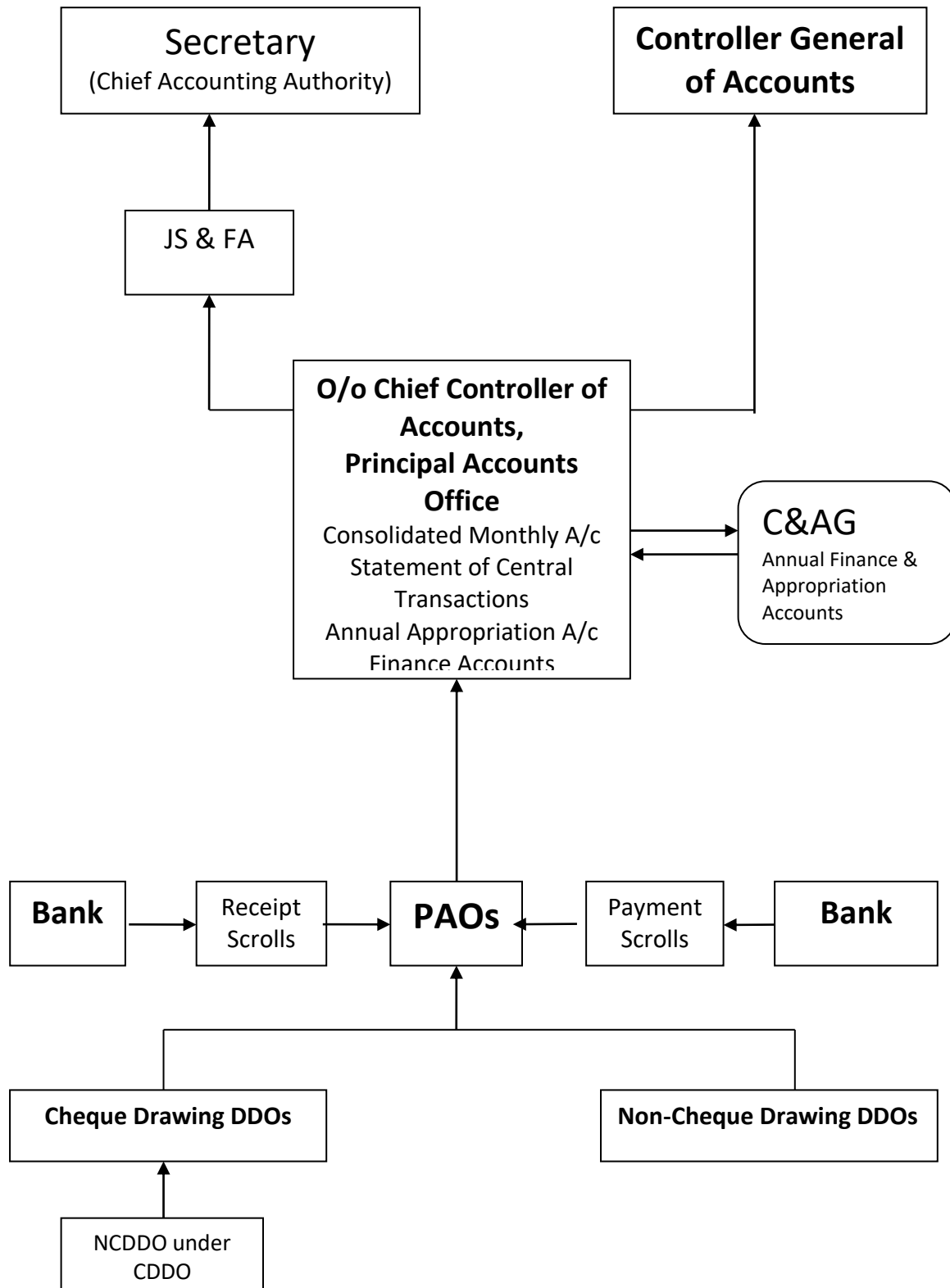
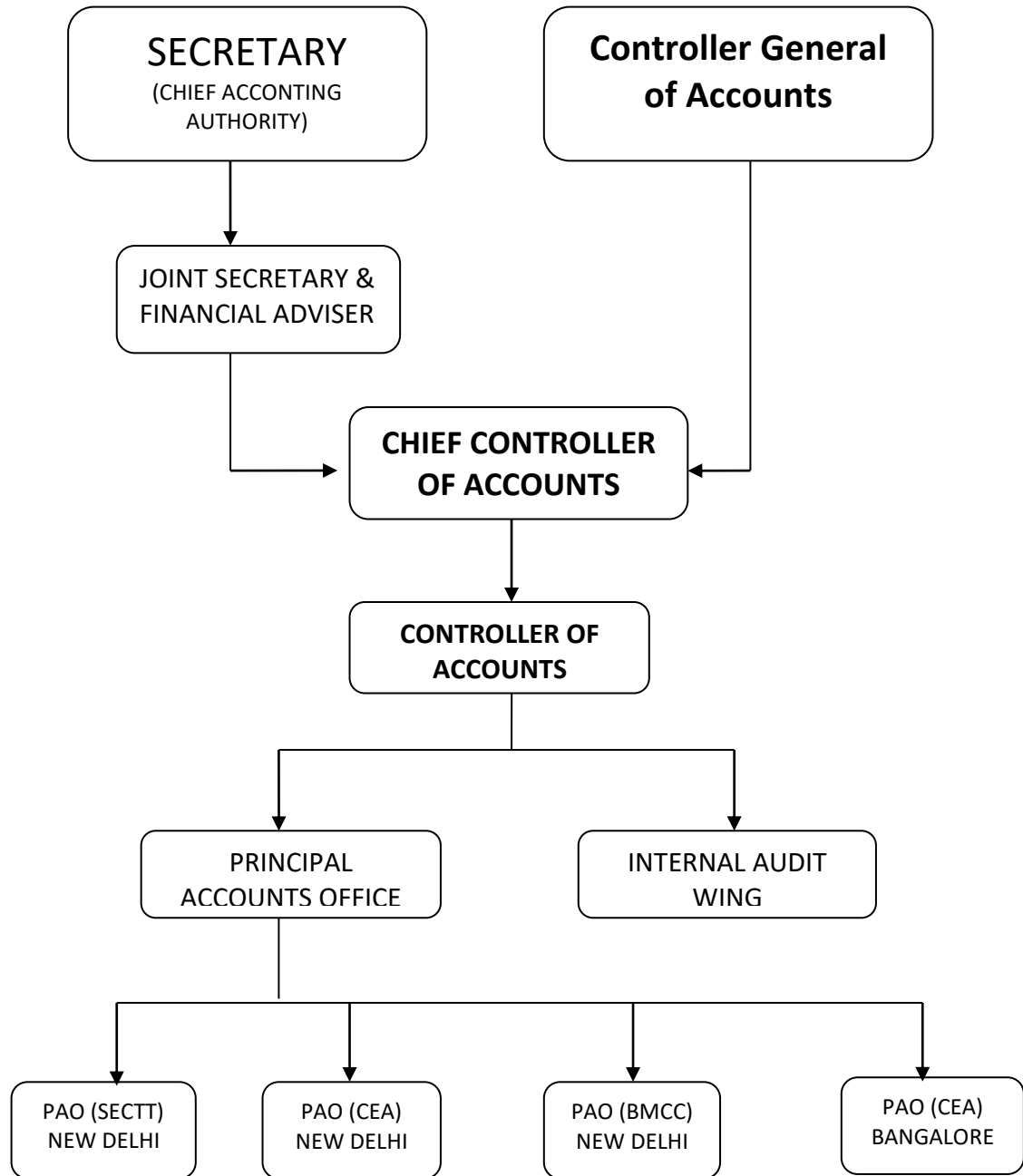


Figure-1.2.2: Accounting Organisation Chart



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 2020-21.

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.9170.31 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

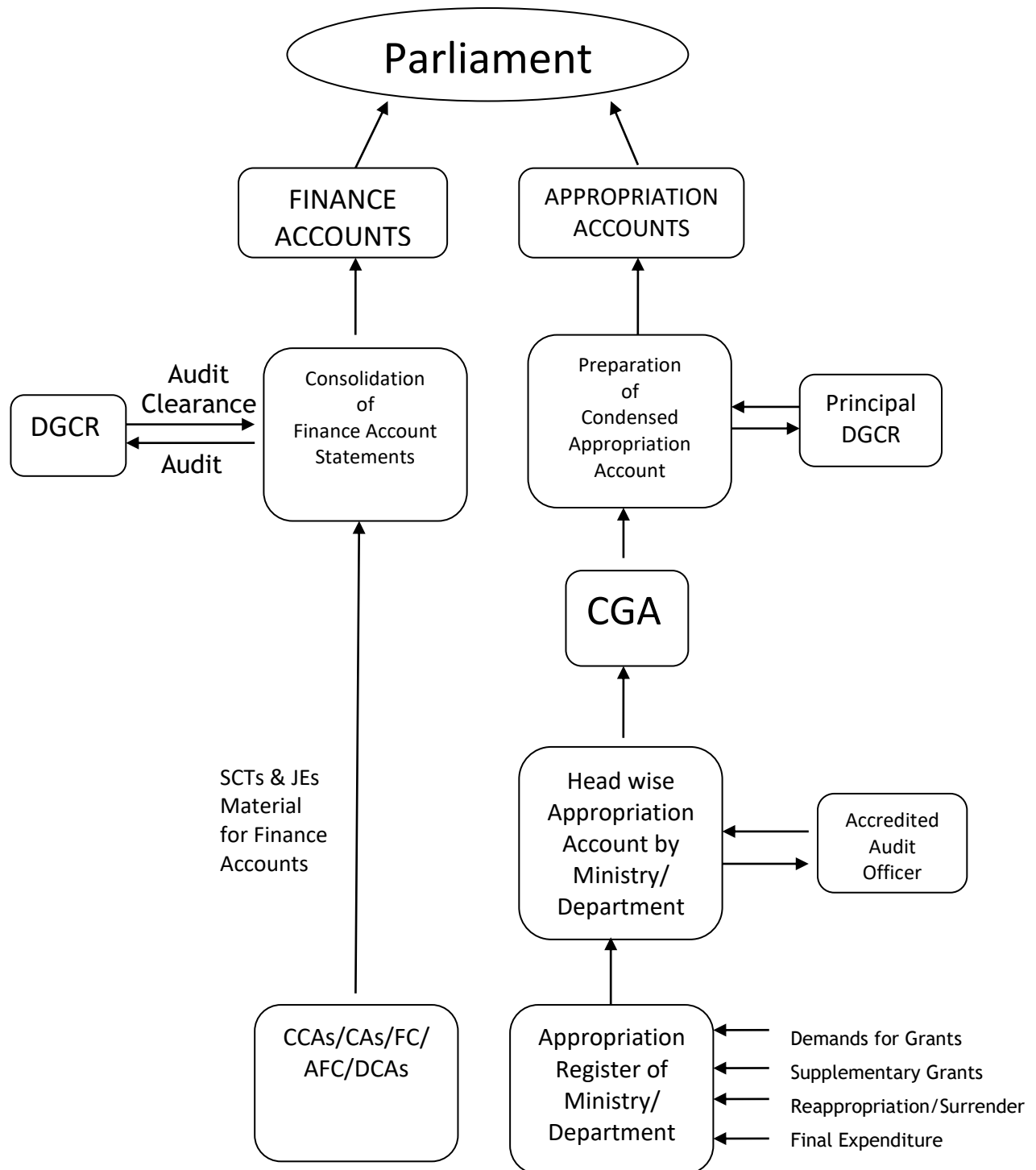
The total budget of Rs.22284.79 crore was approved for Ministry of Power by Parliament under grant no. 77 for the year 2020-21. Against this provision, Ministry has accounted for an expenditure of Rs.14940.48 crore. Appropriation Account containing the Sub-Head wise Budget (Budget Estimate + Supplementary 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 2020-21

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.14940.48 Crore from Consolidated Fund of India during 2020-21 in Ministry of Power. The receipts accounted for as receipts in Consolidated Fund of India during the same year amount to Rs.11007.63 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	10668.89	Revenue Expenditure	10243.07
Capital Receipts including Loans and advances	338.74	Capital Expenditure including loans and advances	370.29
Receipts in Public Account	19750.41	Disbursement from Public Account	20144.68
Total	30758.04	Total	30758.04

Source: SCT

4. Out of total expenditure of Rs.14940.48 crore, Revenue expenditure was 97.43% (Rs.14556.50 crore) and balance 2.57% (Rs.383.98 crore) was Capital Expenditure.
5. Out of Revenue Expenditure of Rs.14556.50 crore Grants was Rs.3074.09 crore which constituted 21.12% of total revenue expenditure.
6. On 31st March 2021, total equity of Ministry of Power in all its PSUs amounted to Rs.18555.54 crore. 48.73% of this amount was received back in 2020-21 in the form of dividend.
7. The net expenditure of the Ministry was Rs.10596.07 crore (excluding Composite Grants). Out of this actual expenditure, IPDS & DDUGJY were the major schemes contributed Rs.3962.75 crores (37.40%), Rs.1984.77 crores (18.73%) respectively.
8. Budget Division, Ministry of Finance has decided to finance IPD Scheme from Central Road and Infrastructure Fund (CRIF) for the year 2019-20 & 2020-21. 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.50197.13 crore was the expenditure of capital nature including during the year including IEBR of Rs.43202.24 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 2020-21.

Table-2.2: Total Capital Nature Expenditure during 2020-21
(In crores of Rupees)

Type of expenditure	Amount
Capital Expenditure as per Accounts	18.67
Loans and Advances	365.31
Grants released for creation of Capital Assets	6610.91
IEBR utilized for CAPEX by PSUs	43202.24
Total	50197.13

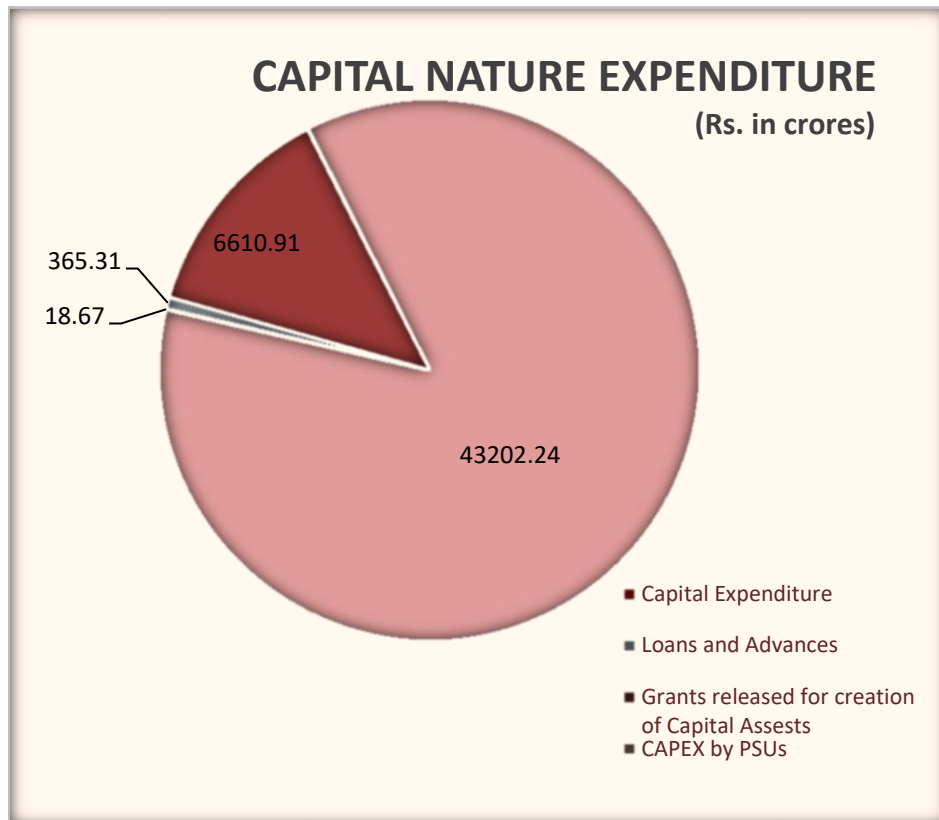


Figure 2.1: Capital Expenditure

Table-2.3: BE /RE and Actuals of Receipts and Expenditure 2020-21

(Rs. in crore)

S.No.	ITEM(S)	Budget Estimates	Final Estimates	Actual Receipt
1.	RECEIPTS			
	(a) REVENUE RECEIPTS			
	(i)+(ii)	8165.38	7175.94	10668.89
	(i) TAX REVENUE	--	--	15.64
	(ii) NON-TAX REVENUE	8165.38	7175.94	10653.25
	(b) CAPITAL RECEIPTS			
	(i)+(ii)			
	(i) Recoveries of loans	580.51	376.29	338.74
	(ii) Issue of Bonus Shares	580.51	376.29	338.74
	TOTAL RECEIPTS (a+b)	8745.89	7552.23	11007.63
2.	EXPENDITURE			
	(i) ON REVENUE ACCOUNT	19872.65	20282.50	14590.96
	(ii) ON CAPITAL ACCOUNT	2048.08	2048.08	383.98
	TOTAL EXPENDITURE(i+ii)	21920.73	22330.58	14974.94

Total Expenditure of Rs.14974.94 Crore includes the expenditure of Rs.34.46 Crore pertaining to composite grants also.

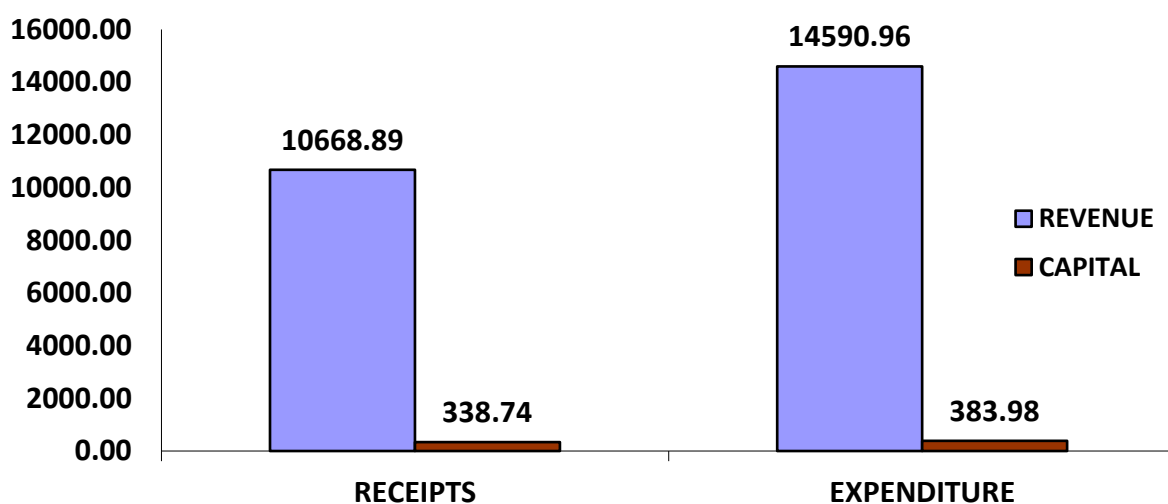


Figure-2.2: Comparison of Receipts and Expenditure under Revenue and Capital Sections

CHAPTER-3

ANALYSIS OF RECEIPTS

3.1 Revenue Receipt

- The revenue receipts were mainly Non Tax Revenue receipts (99.85%).
- The major component of revenue receipts came from dividends received from Public Sector Undertakings besides the PSDF and interest receipts.

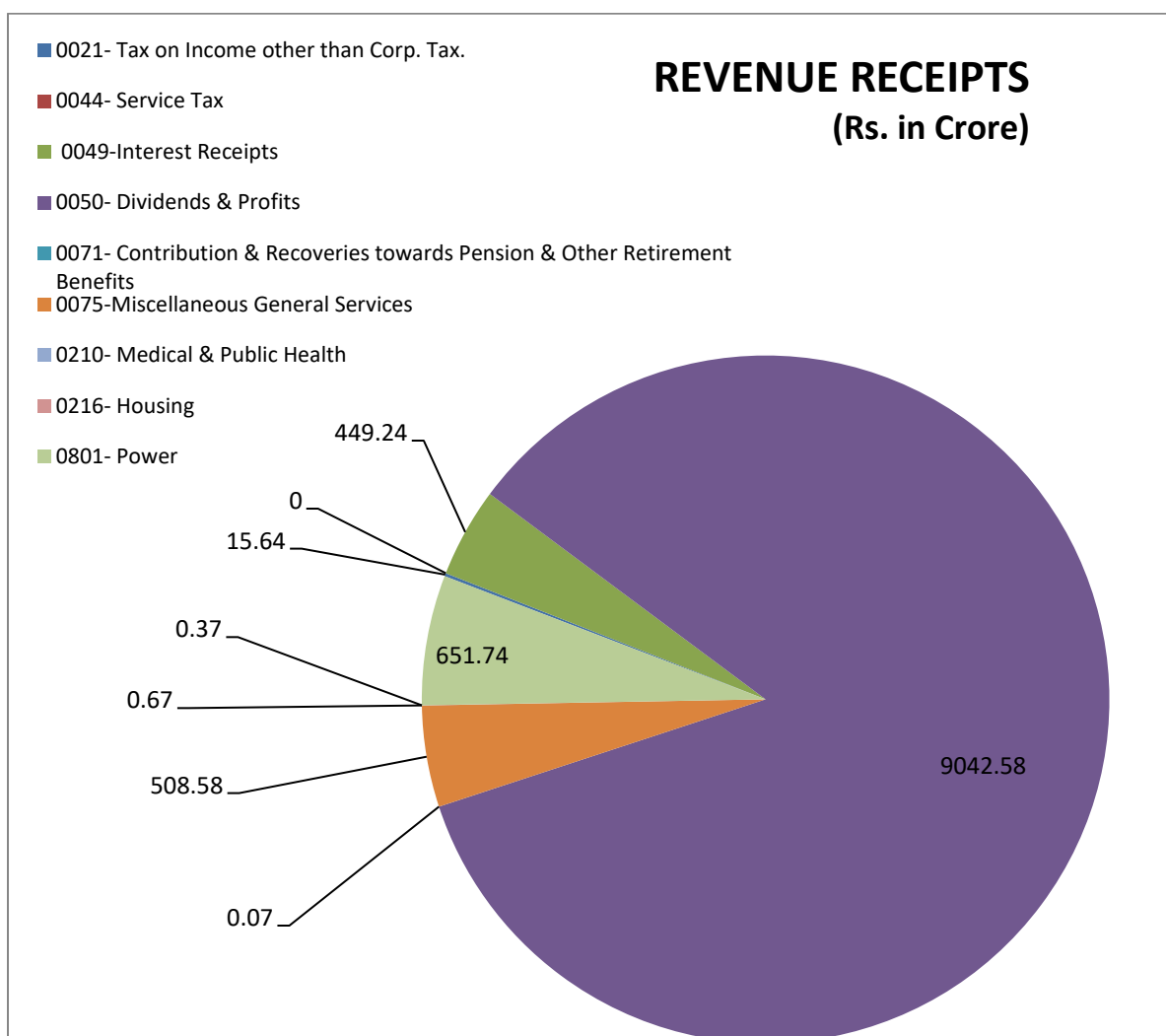


Figure-3.1: Revenue Receipts of MOP during 2020-21

3.2 Capital Receipt

- The capital receipts were Rs.338.74 crore, 3.08% 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 SEBs.

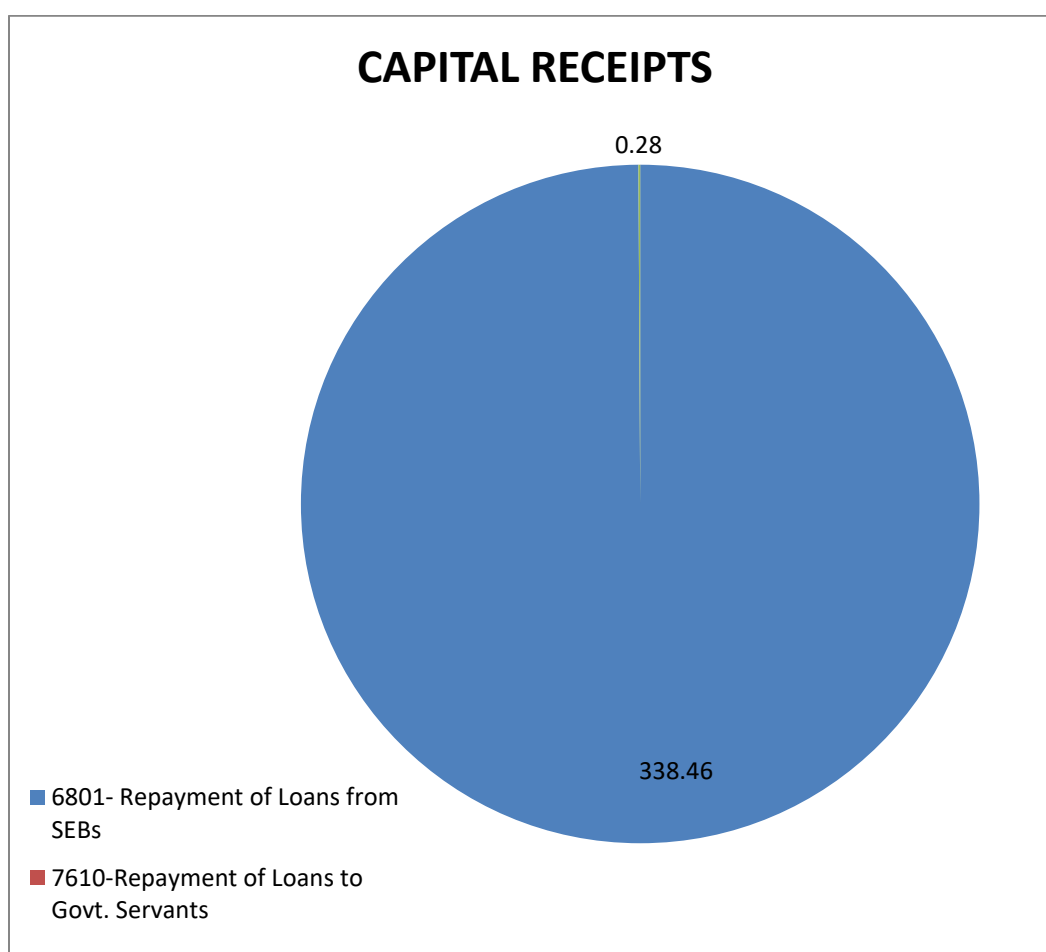


Figure-3.2: Capital Receipts of MOP during 2020-21

Table-3.1: Major Head Wise Receipt of Ministry of Power during 2020-21
(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	15.64
	(ii) 0044- Service Tax	0.00	0.00	0.00
	TOTAL- TAX REVENUE (A)	0.00	0.00	15.64
	(B) NON-TAX REVENUE			
	(i) 0049-Interest Receipts	1194.98	3.49	449.24
	(ii) 0050- Dividends & Profits	6539.89	6878.21	9042.58
	(iii) 0070-Other Administrative Services	0.00	0.00	0.00
	(iv) 0071- Contribution & Recoveries towards Pension & other Retirement Benefits	0.00	0.00	0.07
	(v) 0075-Miscellaneous General Services	70.00	70.00	508.58
	(vi) 0210- Medical & Public Health	0.00	0.00	0.67
	(vii) 0216- Housing	0.00	0.00	0.37
	(viii) 0235-Social Security and Welfare	0.00	0.00	0.00
	(ix) 0801- Power	360.51	224.24	651.74
	TOTAL- NON-TAX REVENUE (B)	8165.38	7175.94	10653.25
	Total Revenue Receipts (A) +(B)	8165.38	7175.94	10668.89
2.	CAPITAL RECEIPTS			
	(i) 6801-Repayment of Loans from PSUs	227.16	23.11	0.00
	(ii) Repayment of Loans from SEBs	20.24	20.24	338.46
	(iii) 7601-Repayment of Loans from State Govts.	332.64	332.64	0.00
	(iv) 7610-Repayment of Loans to Govt. Servants	0.47	0.30	0.28
	Total Capital Receipts (2)	580.51	376.29	338.74
	TOTAL RECEIPTS (1+2)	8745.89	7552.23	11007.63

Table-3.2: Trends of Receipts of Ministry of Power in Last Five Years**(Rs. in Crore)**

	2016-2017	2017-2018	2018-2019	2019-20	2020-21
REVENUE RECEIPTS					
TAX REVENUE	11.99	12.76	13.48	15.04	15.64
NON TAX REVENUE	12028.31	9709.51	9170.32	9191.67	10653.25
TOTAL REVENUE RECEIPTS	12040.30	9722.27	9183.80	9206.71	10668.89
CAPITAL RECEIPTS					
PUBLIC SECTOR UNDERTAKINGS	329.81	373.53	428.33	580.24	338.46
STATE ELECTRICITY BOARDS	--	---	---	---	---
STATE GOVERNMENTS	----	---	---	---	---
GOVERNMENT SERVANTS	0.47	0.34	0.31	0.27	0.28
BONUS DEBENTURE	---	---	---	-23.04	---
VALUE OF BONUS SHARES	1493.69	---	--	---	---
TOTAL CAPITAL RECEIPTS	1823.97	373.87	428.64	557.47	338.74
GRAND TOTAL	13864.27	10096.14	9612.44	9764.19	11007.63
OVERALL % AGE INCREASE	(-)48.53	(-) 27.18	(-)4.79	(+)1.58	(+)12.73

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 2020-21

(Rs. in Crores)

Sl. No	Name of PSU	Final Dividend	Interim Dividend	Total Dividend
		2019-20	2020-21	2020-21
1	Rural Electrification Corporation (REC)	0.00	0.00	0.00
2	National Thermal Power Corporation (NTPC)	1600.63	1486.60	2824.35
3	Power Grid Corporation of India Ltd. (PGCIL)	2239.23	2326.14	3370.32
4	Power Finance Corporation (PFC)	1404.38	0.00	1182.63
5	National Hydro-electric Power Corporation (NHPC)	1393.41	890.85	1118.90
6	North Eastern Electric Power Corporation (NEEPCO)	39.00	0.00	0.00
7	Satluh Jal Vidyut Nigam Ltd. (SJVN Ltd.)	556.54	423.86	541.60
8	Tehri Hydro Development Corporation (THDC)	93.77	0.00	0.00
9	ACC Bebcok Ltd. (Alstom Project)	0.05	0.00	0.02
10	Power System Operation Corporation Ltd.	4.75	3.80	4.75
11	National HVDC Project, New Delhi	0.00	0.00	0.00
	TOTAL	7331.76	5131.25	9042.57

CHAPTER-4

ANALYSIS OF EXPENDITURE

4.1 Revenue Expenditure

- Revenue Expenditure during 2020-21 was 97.43% 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 2020-21 was 2.57% 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 2020-21. 67.04% of its revised budget was utilized by MOP.

Table-4.1: Major Head Wise BE/RE and Actual Expenditure of Ministry of Power 2020-21

(Rs. in Crore)

	Budget Estimates	Final Estimates	Actual	Variations	
				with BE (%)	with FE (%)
GROSS	21881.28	22284.79	14940.98	68.28	67.04
RECOVERIES*	6409.96	6409.96	4358.57	67.99	67.99
NET	15471.32	15874.83	10582.41	68.40	66.66
*Recoveries of previous years also included in actual.					
MAJOR HEAD	Budget Estimates	Final Estimates	Expenditure		
REVENUE SECTION					
2801+2552	19781.63	20193.70	14513.55		
3451	51.57	43.01	42.95		
Total Revenue Section	19833.20	20236.71	14556.50		
CAPITAL SECTION					
4552+4801	163.81	18.67	18.67		
6552+6801	1884.27	2029.41	365.31		
Total Capital Section	2048.08	2048.08	383.98		
TOTAL -MoP	21881.28	22284.79	14940.48		
COMPOSITE GRANT	39.45	45.79	34.46		
GRAND TOTAL	21920.73	22330.58	14974.94		

An amount of Rs.1296.00 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 2020-21

(Rs. in Crore)

	Scheme	Expenditure
REVENUE		
	Integrated Power Development Schemes (IPDS)	140.00
	Power System improvement project for NER	381.00
	Transmission System AP & Sikkim	300.00
	DDUGJY (North Eastern Region)	200.00
CAPITAL		
	NEEPCO (Investment)	0.00
	Loans to PFC for RAPDRP (NER)	275.00
	Grand Total	1296.00

Services wise Analysis of Expenditure reveals that 68.20% of the total expenditure during 2020-21 was on Economic Services.

Table -4.3: Services wise Analysis of Expenditure incurred 2020-21

(Rs. in Crores)

Particulars	2020-21
General Service	34.11
Social Service	0.03
Economic Services	10213.60
Grants-in-Aid & Contributions	0.00
Loans and Advances	365.62
Total	10613.36

(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 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	3962.75
2.	DDUGJY	1984.77
3.	PSDF	821.42
4.	BEE	56.00
5.	CEA	113.96
6.	Secretariat Economic Services	42.95
7.	APTEL	21.32
8.	NPTI	18.45
9.	JERC	10.38
10.	THDC	0.00
11.	NEEPCO	0.00
12.	NHPC	65.31
13.	Transmission System AP & Sikkim	300.00
14.	Transmission Line Srinagar to Leh	0.00
15.	Power System Improvement for NER	281.00
16.	Energy Conservation	5.02
17.	Interest Subsidy to National Electricity fund	200.00
18.	CPRI	80.00
19.	Smart Grids	16.07
20.	Green Energy Corridors	18.67
21.	Pakal Dul Project JKSPDCL PMDP 2015	203.73
22.	Interest Payment and issuing expenses on the bond	376.39
23.	Interest Payment and issuing expenses on the bond (REC Bond)	1920.83
24.	Lohari Nagpala-Reimbursement to NTPC	60.72
25.	Payment to SDMC-BTPS	32.15
26.	Payment to Law Firm (P&A Associates)	4.18
27.	Advance Ultra super critical plant in sipat, Chhattisgarh	0.00
28.	Support for Flood Moderation Storage-Hydro Electric Project	0.00
29.	Support for cost of enabling infrastructure i.e. roads/bridge	0.00
30.	Reform Linked Distribution scheme	0.00
31.	Dispute Resolution Authority	0.00
32.	Grant towards cost of Down Stream protection work of Subansiri Lower Project (NHPC)	0.00
33.	Creation of a Central Transmission Utility (CTU)	0.00
	Total	10596.07

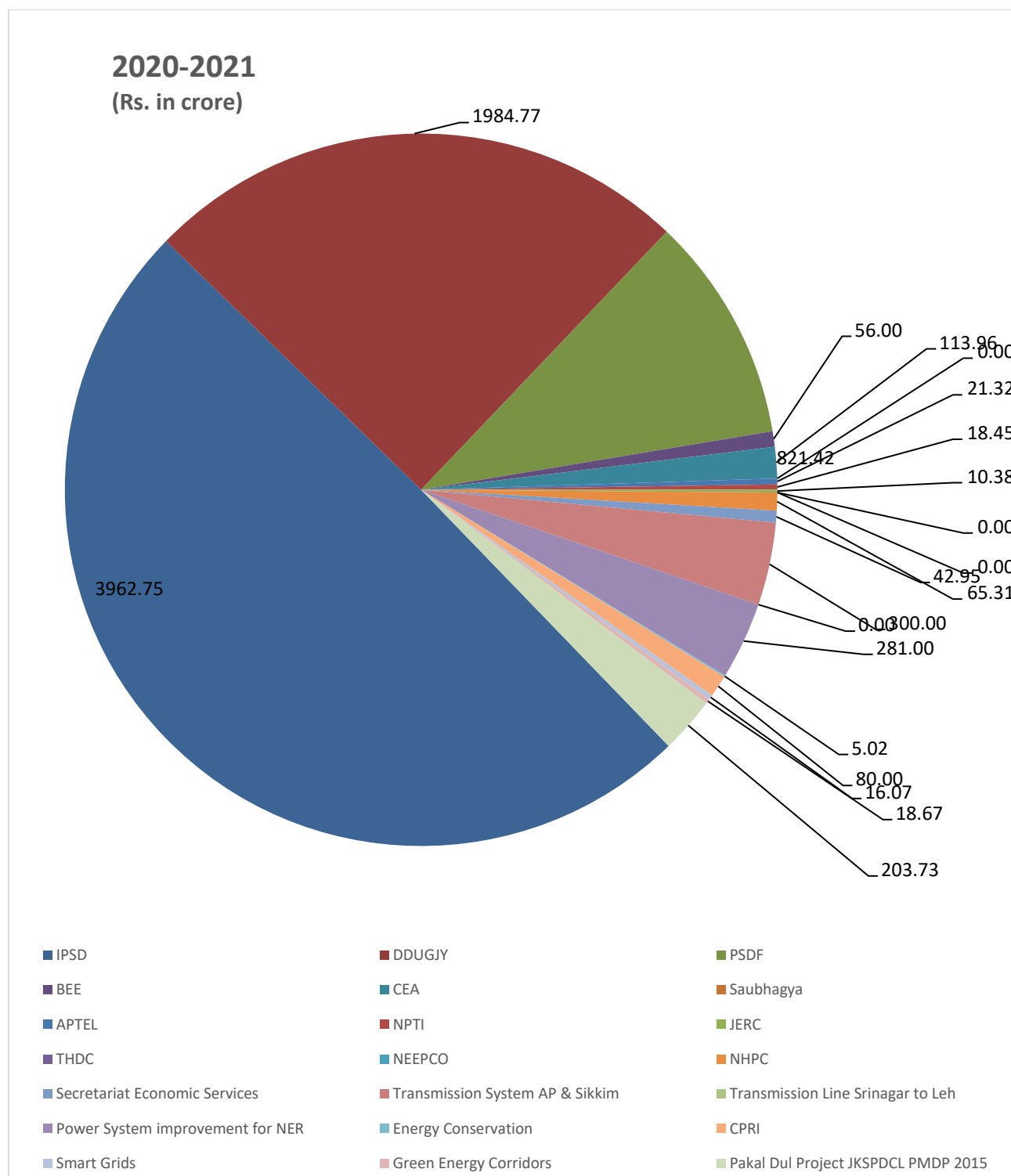


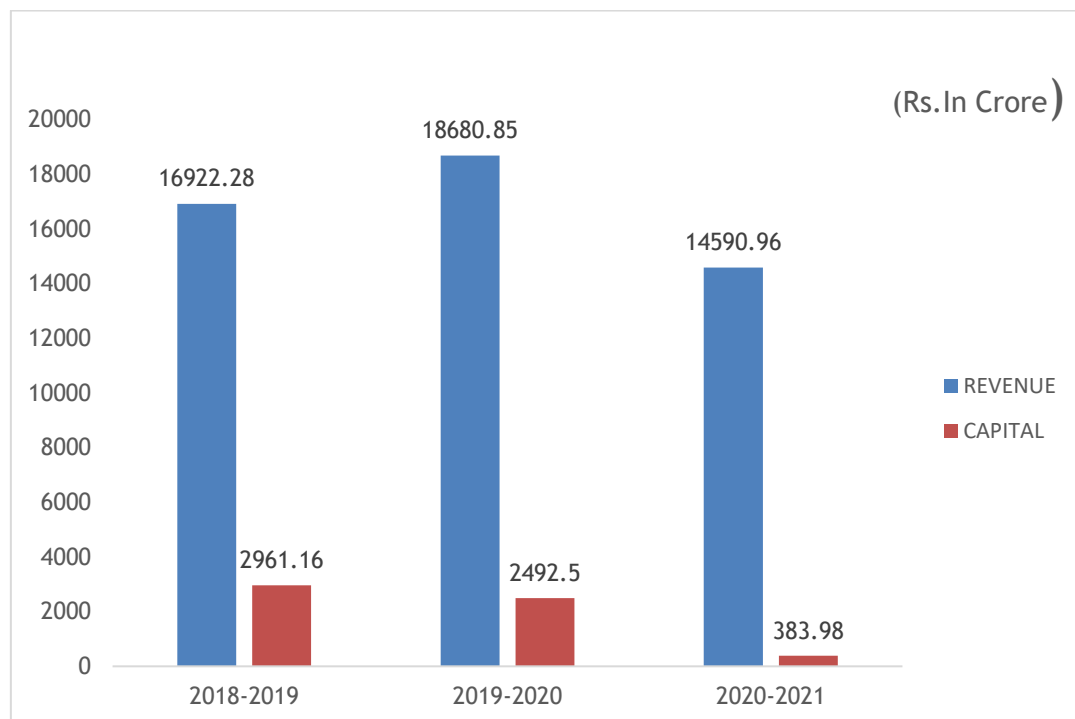
Figure-4.1: Scheme Wise Distribution of Expenditure

Table-4.5: Trend of Revenue/Capital Expenditure

(` in Crore)

Section	2018-2019	2019-2020	2020-2021
Revenue	16922.28	18681.74	14590.96
Capital	2961.16	2492.50	383.98
Total	19883.44	21173.35	14974.94

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.19628.12 crore was out standing against these bodies as on 31/03/2021. Besides, an amount of Rs.1.53 crore was outstanding against Government servants towards long term advances taking the figure of total outstanding loan to Rs.19629.65 crore.

Table-5.1: Position of Outstanding Loans as on 31st March 2021

(Rs. in Crore)

Particulars	Outstanding as on 31.3.2020	Loan paid during 2020-2021	Loan refunded 2020-2021	Outstanding as on 31.3.2021
A. Loans to Public Sector Undertakings	17028.53	365.31	338.46	17055.38
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)	1.51	0.31	0.28	1.54
E. Loans to Govt. of NCT of Delhi	3326.39	--	--	3326.39
Total	20461.28	365.62	338.74	20488.16

5.2 Investments

Ministry of Power has seven Public Sector Undertakings, two joint ventures Companies and Nine 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 2021, the total investment in Public Sector Undertakings Rs.18555.54 crore. These PSUs repaid an amount of Rs.9042.56 crore as dividend on this investment during 2020-21. The total dividend paid was 48.73% 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	2020-21		
	Investment as on 31/03/2021	Dividend	Dividend as % of Investment
REC	0.00	0.00	0.00
PFC	1478.29	1182.63	79.99
NTPC	4954.44	2824.35	57.00
PGCIL	2584.60	3370.32	130.40
SJVNL	2354.80	541.60	22.99
NHPC	7126.77	1118.90	15.70
THDC	0.00	0.00	0.00
NEEPCO	0.00	0.00	0.00
ALSTOM P.I.L	26.00	0.01	0.04
POSOCO	30.64	4.75	15.50
Total	18555.54	9042.56	48.73

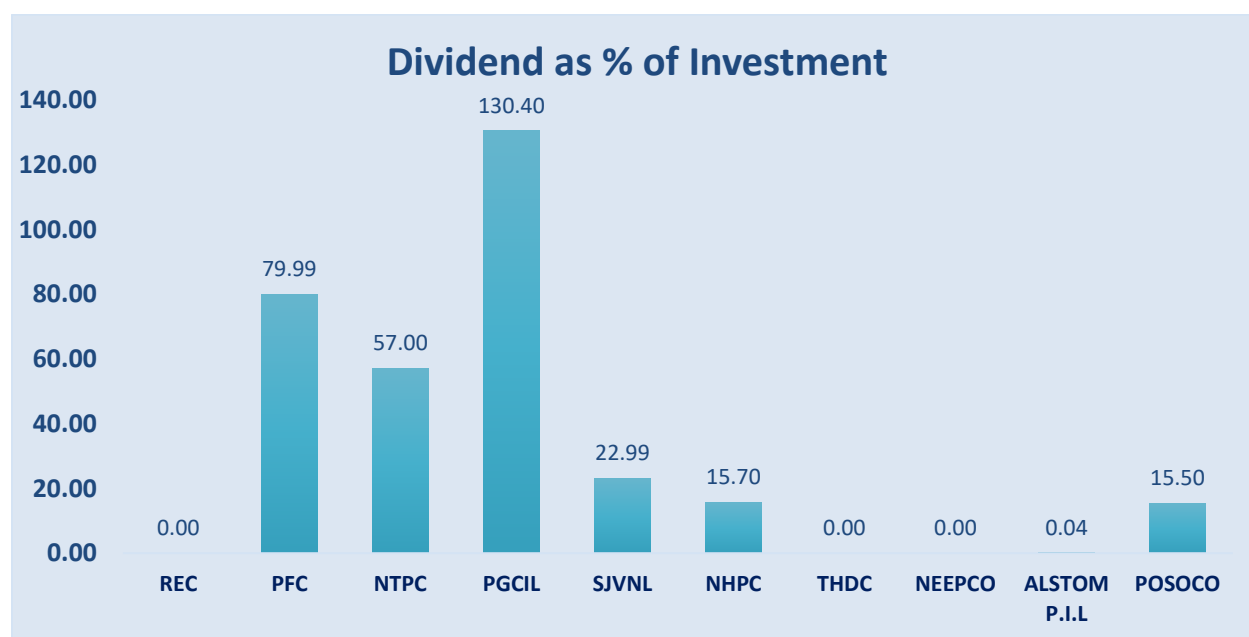


Figure-5.1: Dividend Received in 2020-21 as Percentage of Total Investments

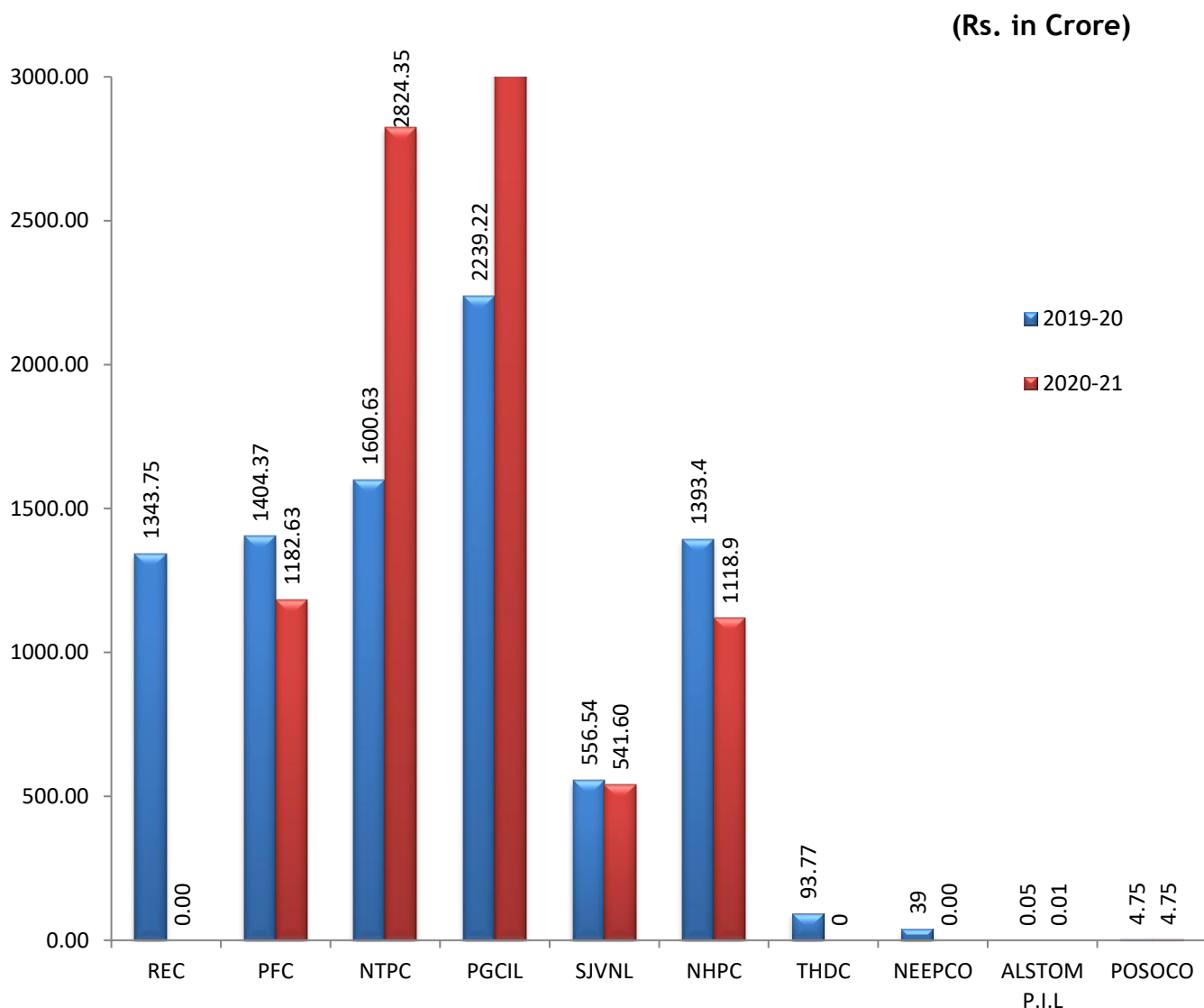


Figure 5.2: Comparison of Dividend received in 2019-20 & 2020-21

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 31/03/2021, there were 45 guarantees given by Government against total loan of Rs.45931.14 crore for the PSUs of MOP. These PSUs paid guarantee fee amounting to Rs.921.97 crore against these guarantees in the year 2020-21. 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 2020-21 transactions worth Rs.19750.41 crore were passed through Public Account on receipt side and Rs.20144.68 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.5369.89 crore and Payment side to Rs.5299.23 crore.

Table-6.1: Public Account of MOP 2020-21

(Rs. in Crore)

PUBLIC ACCOUNTS (RECEIPTS)		PUBLIC ACCOUNTS (PAYMENTS)	
Provident Fund	31.87	Provident Fund	23.98
Other Accounts	0.10	Other Accounts	0.40
Deposits & Advances	1257.33	Deposits & Advances	1209.34
Remittances	1.51	Remittances	3.61
Reserve Funds	4079.08	Reserve Funds	4061.90
Suspense & Miscellaneous	14380.52	Suspense & Miscellaneous	14845.45
Total (Public Account)	19750.41	TOTAL (PUBLIC ACCOUNTS)	20144.68

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	17.18
2.	Personal Deposits under Bhakra Beas Management Board	1222.25
3.	Deposits from JERC for the State of Goa & UTs	26.31
4.	PSDF	821.42
5.	CR&IF	3240.48
	TOTAL	5327.64

Summary of financial transactions of Ministry of Power during 2020-21 has been provided in the Fund Flow Statement given in Table 6.3.

Table-6.3: Fund Flow Statement of Ministry of Power for 2020-21

(Rs. in Crore)

RECEIPTS	AMOUNT	DISBURSEMENT	AMOUNT
CONSOLIDATED FUND OF INDIA		CONSOLIDATED FUND OF INDIA	
A . REVENUE RECEIPTS		REVENUE EXPENDITURE	
Tax Revenue	15.64	General Services	34.11
Non-Tax Revenue		Social Services	0.03
(i) Interest Receipts	9491.82	Economic Services	10208.93
(ii) Other Receipts	1161.43	Grants-in-aid	0.00
Total Revenue Receipts (A)	10668.89	Total Revenue Expenditure	10243.07
B. CAPITAL RECEIPTS		CAPITAL EXPENDITURE	
Loan Recoveries	338.74	General Services	0.00
Bonus Shares	0.00	Social Services	0.00
		Economic Services	4.67
		Loans & Advances	365.62
Total Capital Receipts (B)	338.74	Total Capital Expenditure	370.29
Total Consolidated Fund of India (A+B)	11007.63	Total Consolidated Fund of India (A+B)	10613.36
PUBLIC ACCOUNTS		PUBLIC ACCOUNTS	
Provident Fund	31.87	Provident Fund	23.98
Other Accounts	0.10	Other Accounts	0.40
Deposits & Advances	1257.33	Deposits & Advances	1209.34
Remittances	1.51	Remittances	3.61
Reserve Funds	4079.08	Reserve Funds	4061.90
Suspense & Miscellaneous	14380.52	Suspense & Miscellaneous	14845.45
TOTAL (PUBLIC ACCOUNTS)	19750.41	TOTAL (PUBLIC ACCOUNTS)	20144.68
TOTAL RECEIPTS	30758.04	TOTAL DISBURSEMENTS	30758.04

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 34 units (33 audit+1 special Audit) was assigned to the Internal Audit Wing of Ministry of Power for the financial year 2020-21 and there were Eighteen (18) shortfalls in the performance Audit. Detail is as under:

1. Compliance audit of 10 DDOs/PAOs of Ministry of Power.
2. The 5 Schemes were audited during the year. The focus area was risk involved in the use of funds allocated.
3. The 1 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 31.03.2021 is given in Table-1

Table-7.1: Status of Internal Audit Paras

Opening Balance of Paras as on 01/04/2020	No. of Paras added during 2020-21	Total	No. of Paras settled during 2020-21	Closing Balance of Paras as on 31/03/2021
A. Compliance Audit				
543	151	694	35	659

4. Summary of Audit findings/Achievements

The target of audit of 34 (33+1 special audit+3 arrear of previous year total 37) units out of 16 (Sixteen) was achieved for the year 2020-2021 and there was 18(Eighteen) 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. CERC has not shown the documents of renovation work of an amount of Rs.79.19 Lakh undertaken in their office.
2. MoP has not released the service charges of Rs.49.53 crore to REC (NEF) upto 31.03.2020.
3. REC, DDUGJY has not recovered an amount of Rs.197.0406 of closed projects of various states.
4. An amount of Rs.3.2 crore has not recovered from IIT Madras which was released for implementation of full-sized pilots of uninterrupted Direct Current (UDC) projects in Assam, Bihar and Rajasthan.
5. It was noticed by the IAW that the utilization certificate of an amount of Rs.4846.75 crore not submitted by the REC Saubhagya.
6. It was noticed by the IAW that there was improper projection of Fund of Rs.7759.09 crore by the REC, Saubhagya.
7. An amount of Rs.335.30 crore of REC, NEF shares of subsidy of various states is pending with MoP.
8. Outstanding consultancy fee of Rs.87659 crore of REC, DDUGJY not released by the MoP.

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 2020-21

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. 399 Crore for delay Project.	39900.00
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	Imprudent expenditure revamping of BEE office are west block-2 R.K.Puram	77.05
4	BEE, HQ, New Delhi	Restoration of damaged BEE office	35.55
5	CERC, New Delhi	Irregular Expenditure on renovation of CERC office.	639
6	DDUGJY, Kerala)	Diversion of funds	6.78
7	PSDF, Lucknow (UPPCL)	Non-remittance of interest earned on fund and TDS deducted thereon.	115.16
8	DDUGJY, Jaipur	Non recovery of penalty in r/o delay in execution of work.	444.55
9	NLDC, New Delhi	Non refund of unutilized fund to NLDC.	39833
10	CERC, New Delhi	Renovation work in CERC Office: Non Furnishing of Document	78.19
11	US (GAD), MOP	Non deduction of Income Tax from following professional service bills 1. Bill No. 4065 Rs.2,98,900 2. Bill No. 4343 Rs.2,26,222 3. Bill No. 4133 Rs.1,98,900 Total Rs.7,24,022	7.24
12.	US (GAD), MOP	Non adjustment of advance given to IIPA under for audit of Suo-Moto Discloser	2.20
13.	US (GAD), MOP	Tender not issued for renovation costing above 5 lakhs.	6.99
		-do-	8.67
		-do-	16.14
		-do-	8.63
14.	US (GAD), MOP	Non Recovery of outstanding balances of HBA/MCA	99.98
15.	REC, DDUGJY	Non-Refund of Adjustment of Subsidy Amount	46.19 300.29
16.	REC, DDUGJY	Non-remittance of interest earned by PAI to MOP	14808.00
17.	REC, DDUGJY	TDS deducted by Bank on capital Subsidy	17513.00
18.	REC, DDUGJY	Non-remittance of interest earned on DDUGJY 2019-20	489.75
19.	REC, DDUGJY	Recovery of close project of various states.	19704.06
20.	REC, DDUGJY	Status of UDC Project implemented in Assam ,Bihar & Rajasthan state recovery an amount of 3.2 crore from IIT Madras	3200.00
21.	REC (NEF)	Huge amount outstanding service charge to the	4953.00

		nodal agency.	
--	--	---------------	--

22.	REC Saubhagya	Unspent capital subsidy/grant not intimated to MOP	6073.00
23.	GOA States, DDUGJY	Non remission the interest earned on unutilized fund under DDUGJY to MOP	8.06
24.	REC Saubhagya	Non-Submission of utilization certificate	484675.00
25.	REC Saubhagya	Improper Projection of fund	775909.00
26.	REC (NEF)	Share of subsidy of various states is pending for releasing by MOP	33530.00
27.	REC, DDUGJY	Outstanding consultancy fee not released by MOP	87.659
28.	CEA (HQ)	Recovery of overpayment of transport allowance	21.45

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	543	35	151	659
Statutory Audit IRs/Paras (Pr.AO/PAO)	20	2	6	24

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

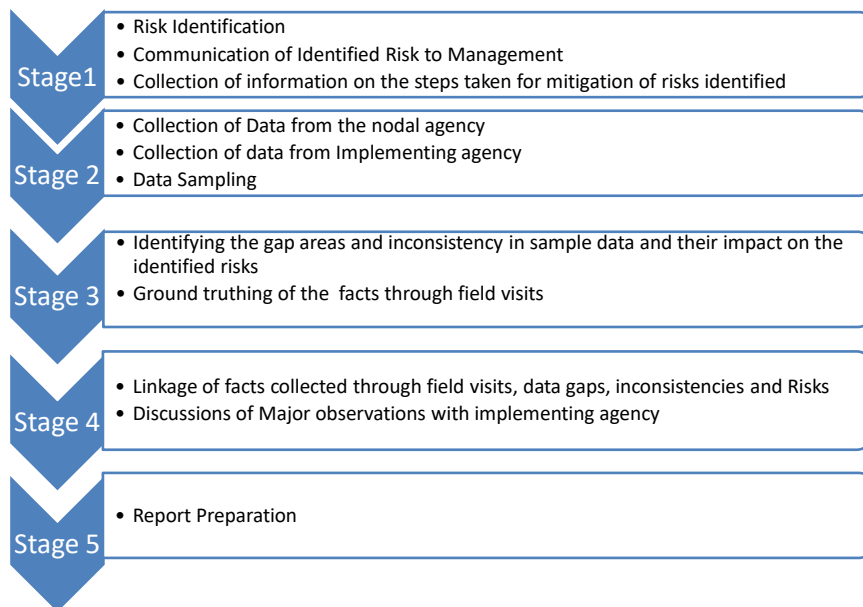


Figure:1

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

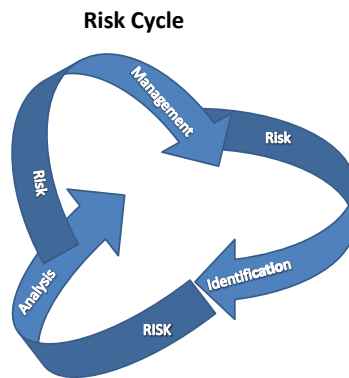


Figure:2

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

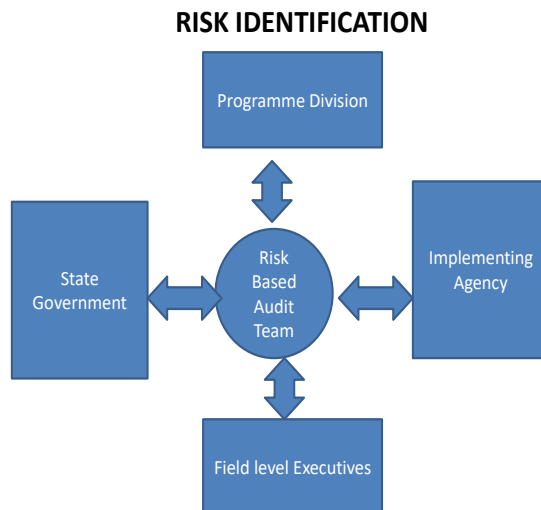


Figure:3

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

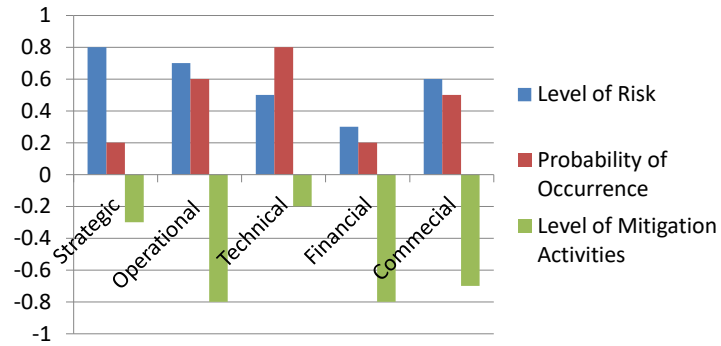


Figure:4

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		
		2018-19	2019-20	2020-21	2018-2019	2019-20	2020-21
1	Power Finance Corporation (R-APDRP)	476.40	459.48	416.40	476.40	459.48	406.88
2	National Power Training Institute	10.40	15.00	18.00	10.40	15.00	18.00
3	Central Power Research Institute	25.00	---	10.00	25.00	--	10.00
4	Power Grid Corporation of India Ltd.	700.00	340.00	200.00	700.00	340.00	200.00
5	Bureau of Energy Efficiency.	100.16	200.50	56.32	10.49	100.16	56.00
6	Central Electricity Regulatory Commission	42.32	--	--	--	--	--
7	Joint Electricity Regulatory Commission for Manipur & Mizoram	--	--	--	--	--	--
8	JERC for Union Territories & Goa other than Delhi	6.25	7.15	7.90	5.75	6.52	7.90
9	Govt. of NCT of Delhi	--	--	--	--	--	--
10	Smart Grid	2.50	6.10	5.00	2.50	6.10	1.07
11	REC	534.70	1504.82	1920.92	532.70	1504.82	1920.82
12	NTPC	--	--	60.73	--	--	60.72
13	JERC for Union Territories & Goa other than Delhi (Grant in Aid salary)	2.25	2.41	3.54	1.55	2.41	2.48
14	NLDC	..	451.85	452.68	--	451.85	450.94
	Total	1899.98	2987.31	3151.49	1764.79	2886.34	3134.81

Source:--Monthly Accounts

APPENDX - 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	2018-2019	2019-2020	2020-2021	Investment as on 31.3.2021
1	Hydel				
	National Hydro Electric Power Corp. (NHPC)	-221.52	-239.19	---	7126.77
	Satluj Jal Vidut Nigam Ltd. (SJVN Ltd.)	-78.38	-79.07	---	2354.80
	Tehri Hydro Development Corporation (THDC)	28.00	-2709.94	-14.00	0.00
	Total	-271.90	-3028.20	-14.00	9481.57
2	Thermal				
	National Thermal Power Corporation (NTPC)	-511.38	-533.07	-92.75	4954.45
	Total	-511.38	-533.07	-92.75	4954.45
3	Diesel/Gas				
	North Eastern Electric Power Corp. (NEEPCO)	61.00	-3609.81	---	0.00
	Total	61.00	-3609.81	---	0.00
4	Transmission & Distribution				
	Power Grid Corporation of India Ltd. (PGCIL)	23.01	-210.62	---	2584.60
	Power System Operation Corporation Limited (POSOCO)	---	---	---	30.64
	Total	23.01	-210.62	---	2615.24
5	Others				
	ACC Babcock Ltd (Alstom Project)	---	---	---	26.00
	Power Finance Corporation (PFC)	-181.33	-80.60	---	1478.29
	Rural Electrification Corporation (REC)	-1151.68	---	---	0.00
	Total	-1333.01	80.60	---	1504.29
	Grant Total	-2032.28	-7462.31	-106.75	18555.55

(-) 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 31.3.2021	GUARANTEE FEE		ENTITY GIVING LOAN
				RECEIVABLE	RECEIVED	
1	NHPC	3	968.62	25.21	25.21	JBIC(JAPAN)(3)
2	THDC	1	981.52	11.91	11.91	IBRD Loan(World Bank)(1)
3	NTPC	4	1610.66	42.12	42.12	JBIC (Japan)(4)
4	SLR BONDS(DVC)	2	7000.00	70.00	70.00	Domestic Bonds (2)
5	NEEPCO	2	511.35	0.00	0.00	KFW (GERMANY) (2)
6	SJVNL	1	1691.32	18.62	18.62	World Bank (1)
7	PFC	3	150.83	0.75	0.75	KFW (1), ADB (1), Natixis Banques Populaires(Formerly Credit National (1)
8	REC	3	365.78	4.29	4.29	JICA(Japan) 2 & KFW(Germany)(3)
9	PGCIL	18	29810.46	749.07	749.07	IBRD(5), NATIXIS(1) , ADB(9) JBIC(Japan)(1) & KFW Frankfurta main(1) * AIB (1)
10	EESL	8	2840.60	0.00	0.00	KfW GERMANY (2),AfW ,France (1) & ADB (1)
	TOTAL	45	45931.14	921.97	921.97	