

# P R E F A C E

It is indeed a great pleasure to present the Thirtieth issue of “**Accounts at a Glance**” of the Ministry of Power for the year 2021-22.

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 endeavored 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. 78), Finance Account and Statement of Central Transaction of Ministry of Power for the year 2021-22.

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

January, 2023  
New Delhi

**Rokhum Lalremruata**  
Chief Controller of Accounts  
Ministry of Power



# CONTENTS

Chapter	Subject	Pages
1	Introduction	03 -11
2	Highlights of Accounts of Ministry of Power for the year 2021-22	12-15
3	Analysis of Receipts	16-20
4	Analysis of Expenditure	21-26
5	Analysis of Loans & Investments	27-29
6	Public Account	30-32
7	Internal Audit	33-41
8	<b>Appendixes</b>	42-45

# 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.

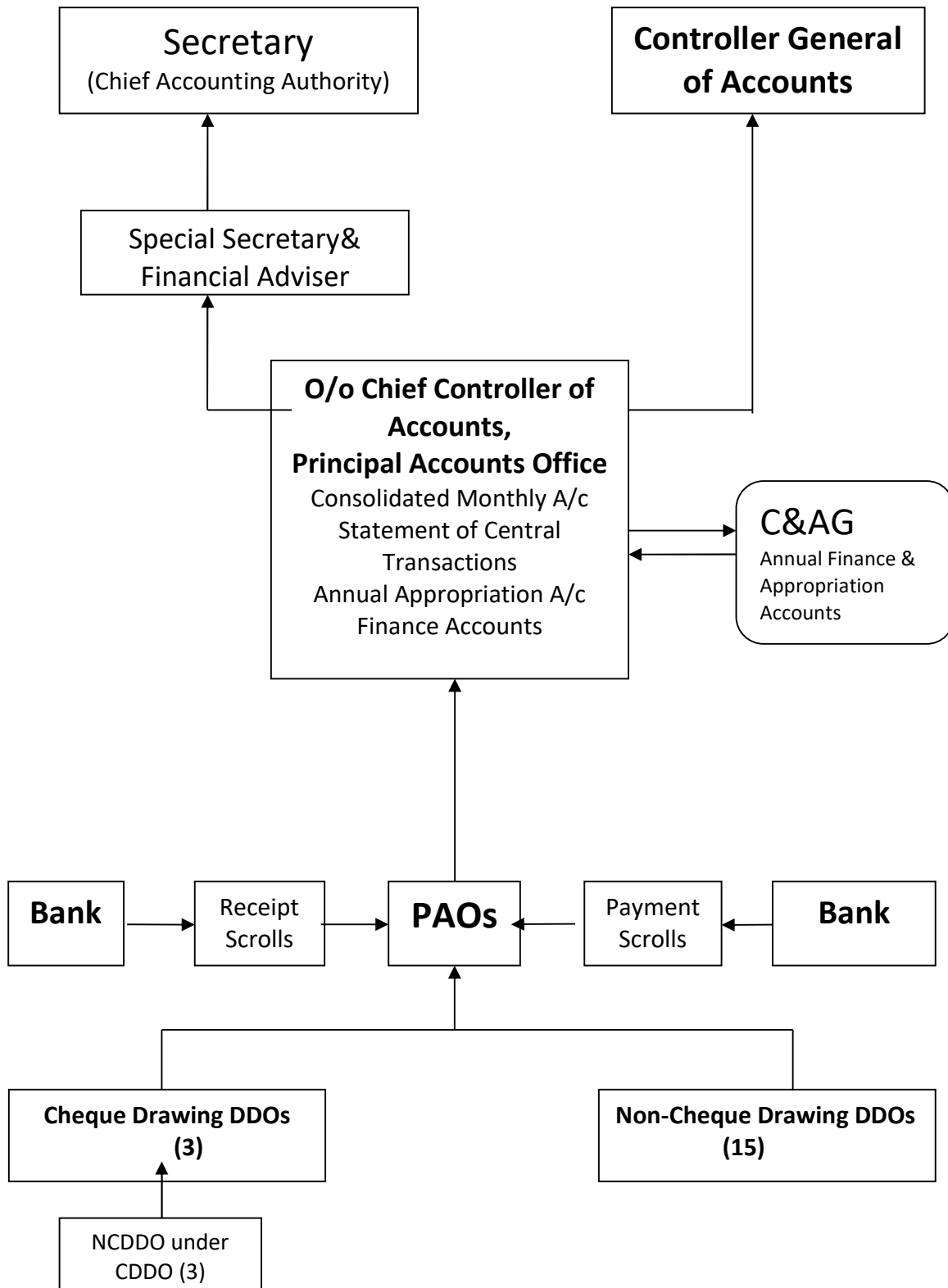
## 1.2. ACCOUNTING ORGANISATION

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.

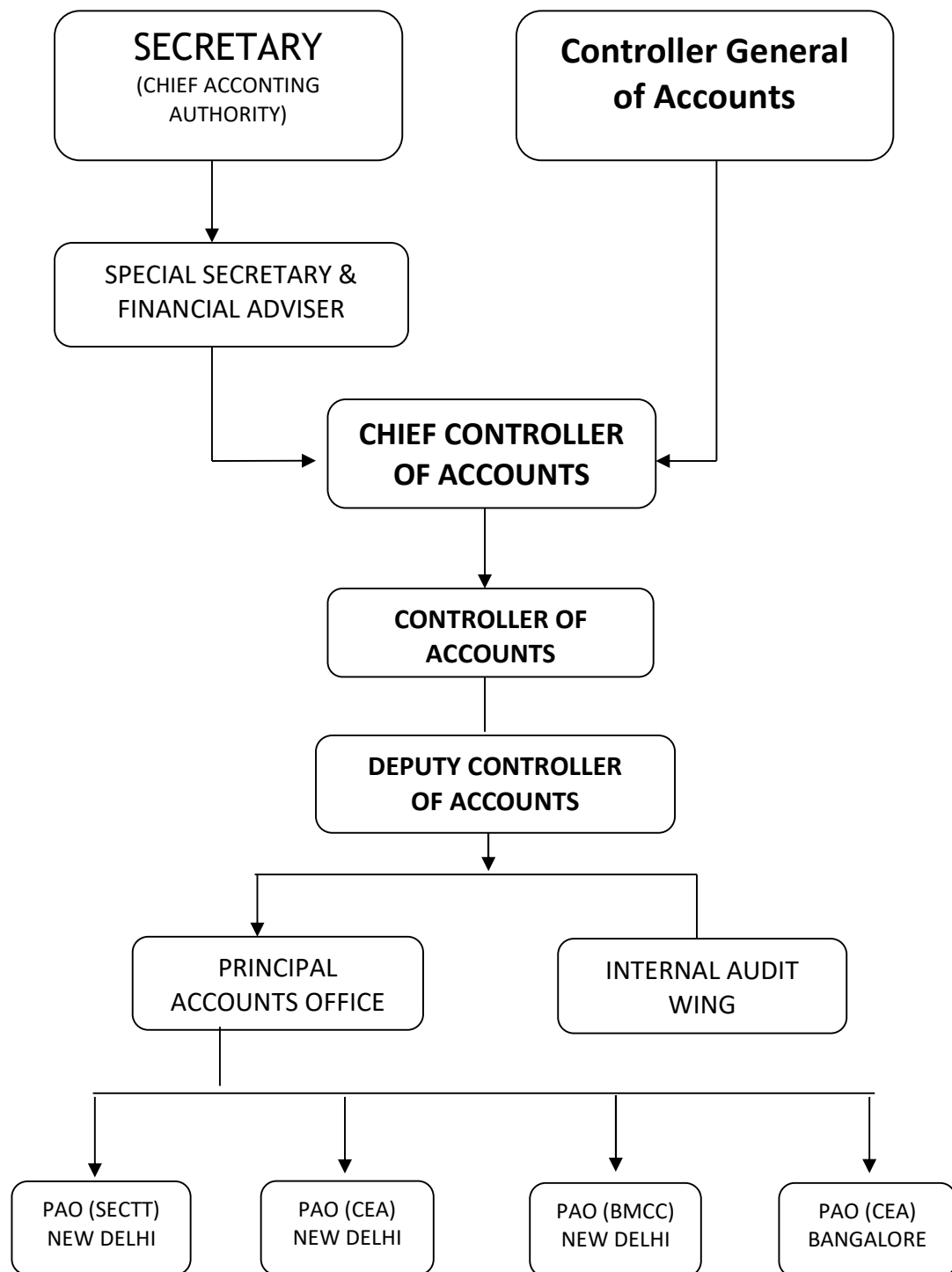
Under the Scheme of Departmentalized Accounts implemented in Government of India from 1976, the accounting units of Government of India work as **Matrix** type of organization with dual reporting system. For administrative control and day to day reporting, the Chief Controller of Accounts reports to the Secretary, Power, the Chief Accounting Authority through Financial Advisor. For technical guidance and consolidation of monthly and annual accounts, the Chief Controller of Accounts reports to the 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 fed 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 2021-22.

#### **1.3.2 Direct Benefit Transfer (DBT)**

DBT Cell of Ministry of Power is headed by the 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 Processing of e-payment Bill on PFMS**

The Union Minister for Finance & Corporate Affairs Smt. Nirmala Sitharaman launched the Electronic Bill (e-Bill) processing system, announced in Union Budget 2022-23, on the occasion of 46th Civil Accounts Day. This is part of 'Ease of Doing Business (EoDB) and Digital India eco-system' to bring in broader transparency and expedite the process of payments. It will enhance transparency, efficiency and faceless-paperless payment system by allowing suppliers and contractors to submit their claim online which will be trackable in real time basis.

### **1.3.4 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 have 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.

### **1.3.5 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 the Portal were to the tune of Rs.15187.60 Crore.

### **1.3.6 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 in the O/o Chief controller of Accounts, Ministry of Power.

### **1.3.7 Bhavishya Pension Payment & Tracking System**

Department of Pension and Pensioners' Welfare, Govt. of 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**

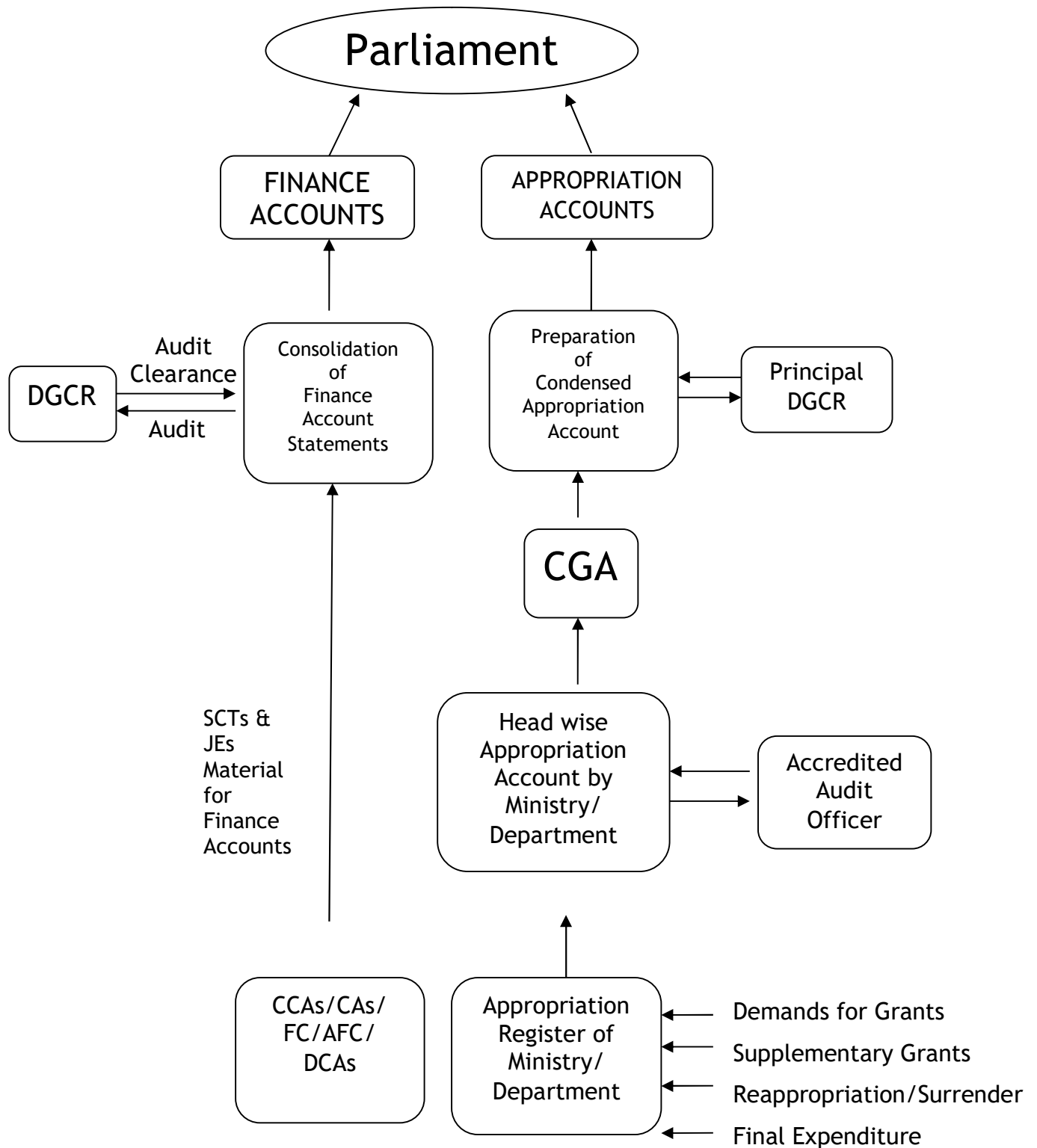
The total budget of Rs.24551.39 crore was approved for Ministry of Power by Parliament under grant no. 78 for the year 2021-22. Against this provision, Ministry has accounted for an expenditure of Rs.23317.88crore. Appropriation Account containing the Sub-Head wise Budget (Budget Estimate + Supplementary 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 2021-22

Ministry of Power is one of the important Infrastructure Ministry of Government of India. Power/electricity being the essential part of civilized life, the activities of the Ministry impacts 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 the form of dividends, interest of loans, regulatory charges etc. The important points emerging from the accounts of the Ministry for the year 2021-22 are listed below:

1. The Cash Flows of expenditure is Rs.23317.88Crore from Consolidated Fund of India during 2021-22 in Ministry of Power. The receipts accounted for as receipts in Consolidated Fund of India during the same year amount to Rs.15724.42Crore.
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	15206.02	Revenue Expenditure	18811.35
Capital Receipts including Loans and advances	518.40	Capital Expenditure including loans and advances	2826.95
Receipts in Public Account	26554.88	Disbursement from Public Account	20641.00
<b>Total</b>	<b>42279.30</b>	<b>Total</b>	<b>42279.30</b>

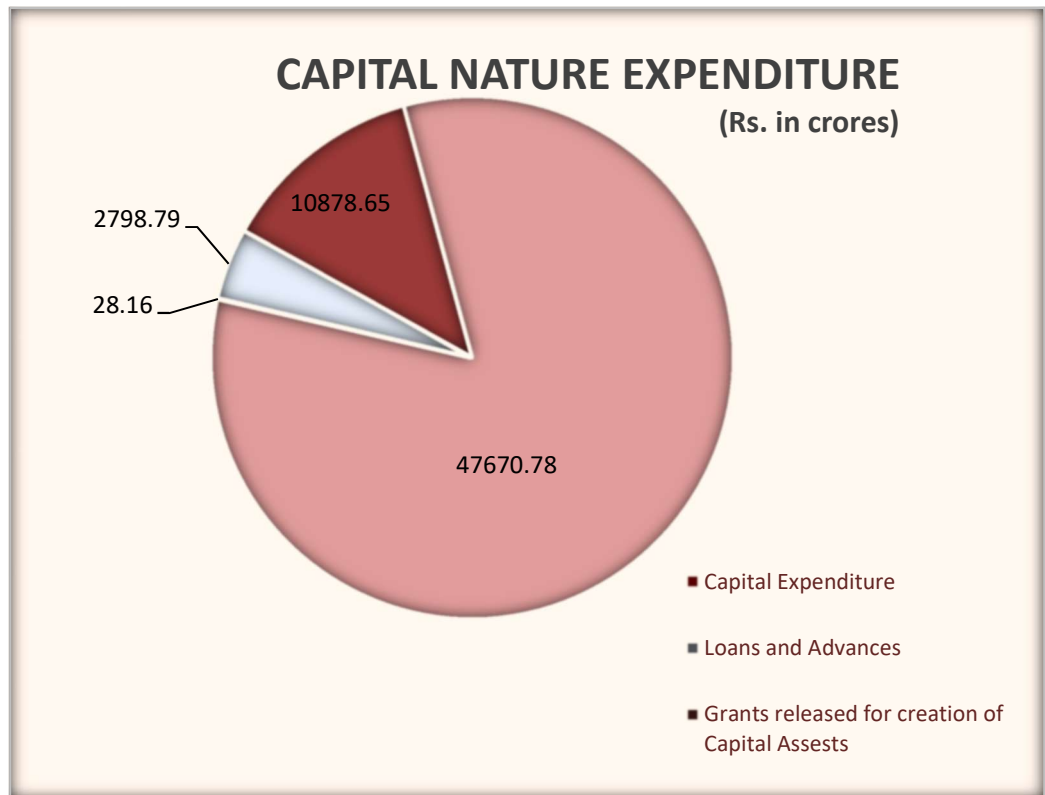
Source: SCT

4. Out of total expenditure of Rs.23317.88 crore, Revenue expenditure was 83.30% (Rs.19423.77 crore) and balance 16.70% (Rs.3894.11crore) was Capital Expenditure.
5. Out of Revenue Expenditure of Rs.19423.77 crore, grants in aid was Rs.3325.28crore which constituted 17.12% of total revenue expenditure.
6. On 31st March 2022, total equity of Ministry of Power in all its PSUs amounted to Rs.18555.55 crore. 66.41% of this amount was received back in 2021-22 in the form of dividend.
7. The net expenditure of the Ministry was Rs.21594.93crore. (Excluding Composite Grant of Rupees 44.00 Crore). Out of this actual expenditure, IPDS & DDUGJY were the major schemes which contributed Rs.4721.48 crore (21.86%) and Rs.4655.23 crore (21.56%) respectively.
8. Budget Division, Ministry of Finance has decided to finance IPD Scheme from Central Road and Infrastructure Fund (CRIF) for the year 2020-21 & 2021-22. A provision of Rs. 5300.00 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.61376.38crore was the expenditure of capital nature during the year including IEBC of Rs.47670.78 crore 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 2021-22.

**Table-2.2: Total Capital Nature Expenditure during 2021-22**

(In crore of Rupees)	
Type of expenditure	Amount
Capital Expenditure as per Accounts	28.16
Loans and Advances	2798.79
Grants released for creation of Capital Assets	10878.65
IEBR utilized for CAPEX by PSUs	47670.78
<b>Total</b>	<b>61376.38</b>



**Figure 2.2: Capital Expenditure**

**Table-2.3: BE /RE and Actual of Receipts and Expenditure 2021-22**

(Rs.in crore)

S.No.	ITEM(S)	Budget Estimates	Final Estimates	Actual Receipt
1.	<b>RECEIPTS</b>			
	<b>(a) REVENUE RECEIPTS</b>			
	<b>(i)+(ii)</b>	9464.62	11613.34	15206.02
	(i) TAX REVENUE	0.00	0.00	18.42
	(ii) NON-TAX REVENUE	9464.62	11613.34	15187.60
	<b>(b) CAPITAL RECEIPTS</b>			
	<b>(i)+(ii)</b>			
	(i) Recoveries of loans	356.43	23.84	518.40
	(ii) Issue of Bonus Shares	356.43	23.84	518.40
	<b>TOTAL RECEIPTS (a+b)</b>	<b>9821.05</b>	<b>11637.18</b>	<b>15724.42</b>
2.	<b>EXPENDITURE</b>			
	(i) ON REVENUE ACCOUNT	17771.03	20093.08	19423.77
	(ii) ON CAPITAL ACCOUNT	3180.77	4458.31	3894.11
	<b>TOTAL EXPENDITURE(i+ii)</b>	<b>20951.80</b>	<b>24551.39</b>	<b>23317.88</b>



**Figure-2.3: 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 (99.88%).
- Themajor component of revenue receipts came from dividends received from Public Sector Undertakings besides the PSDF and interest receipts.

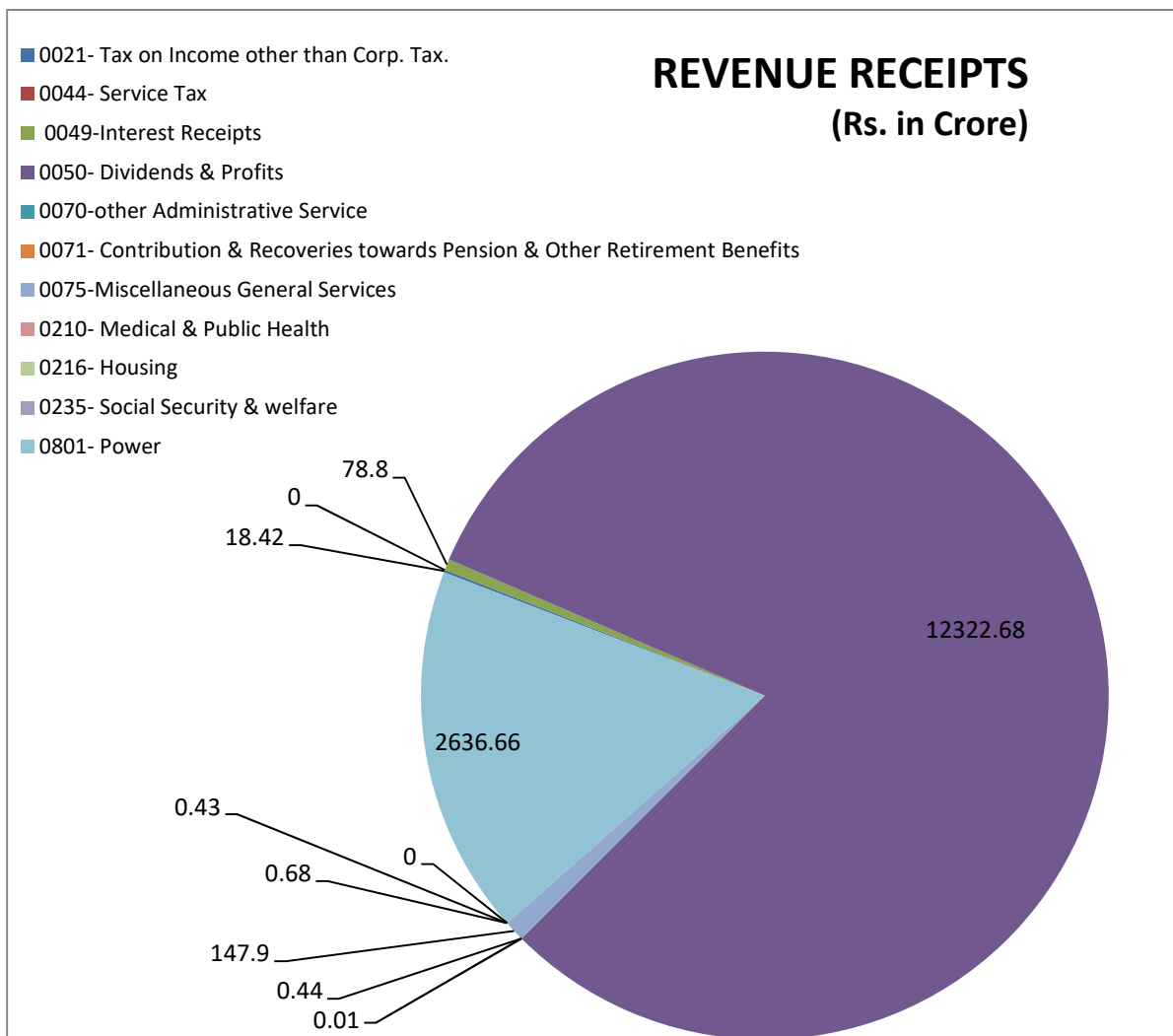
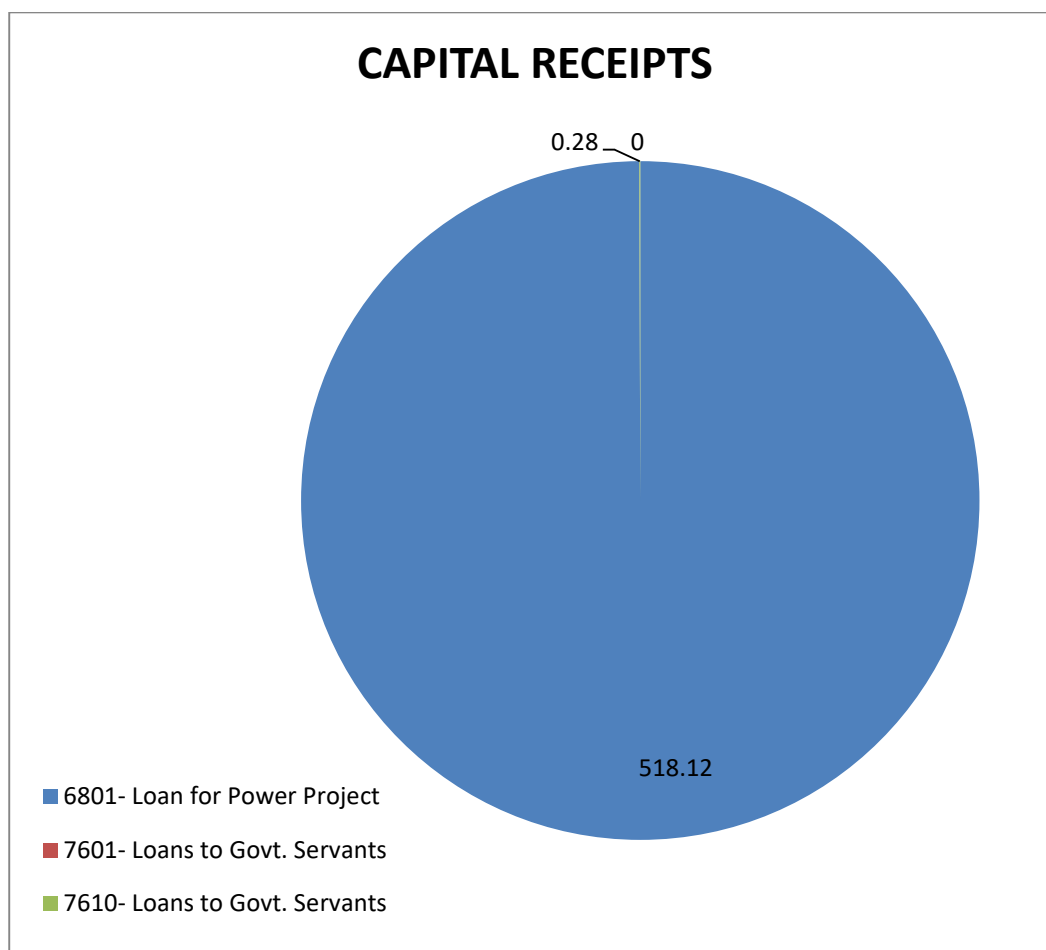


Figure-3.1: Revenue Receipts of MOP during 2021-22

### 3.2 Capital Receipt

- The capital receipts were Rs.518.40 crore, i.e. 3.40% 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 2021-22**

**Table-3.1: Major Head Wise Receipt of Ministry of Power during 2021-22**

(Rs.in crore)

S.No.	ITEM(S)	Budget estimates	Final estimates	Actuals
1.	<b>REVENUE RECEIPTS</b>			
	(A) TAX REVENUE			
	(i) 0021- Tax on Income other than Corp. Tax.	0.00	0.00	18.42
	(ii) 0044- Service Tax	0.00	0.00	0.00
	<b>TOTAL- TAX REVENUE (A)</b>	<b>0.00</b>	<b>0.00</b>	<b>18.42</b>
	(B) NON-TAX REVENUE			
	(i) 0049-Interest Receipts	165.62	472.48	78.80
	(ii) 0050- Dividends & Profits	8593.87	9851.57	12322.68
	(iii) 0070-Other Administrative Services	0.00	0.02	0.01
	(iv) 0071- Contribution & Recoveries towards Pension & other Retirement Benefits	0.13	0.50	0.44
	(v) 0075-Miscellaneous General Services	70.00	138.42	147.90
	(vi) 0210- Medical & Public Health	0.00	0.94	0.68
	(vii) 0216- Housing	0.00	0.40	0.43
	(viii) 0235-Social Security and Welfare	0.00	0.00	0.00
	(ix) 0801- Power	635.00	1149.00	2636.66
	<b>TOTAL- NON-TAX REVENUE (B)</b>	<b>9464.62</b>	<b>11613.34</b>	<b>15187.60</b>
	<b>Total Revenue Receipts (A) +(B)</b>	<b>9464.62</b>	<b>11613.34</b>	<b>15206.02</b>
2.	<b>CAPITAL RECEIPTS</b>			
	(i) 6801-Loan to Power Project	23.11	23.11	518.12
	(ii) 7601- Loans from State Govts.	332.64	0.00	0.00
	(iii) 7610- Loans to Govt.Servants	0.68	0.73	0.28
	<b>Total Capital Receipts (2)</b>	<b>356.43</b>	<b>23.84</b>	<b>518.40</b>
	<b>TOTAL RECEIPTS (1+2)</b>	<b>9821.05</b>	<b>11637.78</b>	<b>15724.42</b>

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

	2017-2018	2018-2019	2019-2020	2020-21	2021-22
<b>REVENUE RECEIPTS</b>					
TAX REVENUE	12.76	13.48	15.04	15.64	18.42
NON TAX REVENUE	9709.51	9170.32	9191.67	10653.25	15187.60
<b>TOTAL REVENUE RECEIPTS</b>	<b>9722.27</b>	<b>9183.80</b>	<b>9206.71</b>	<b>10668.89</b>	<b>15206.02</b>
<b>CAPITAL RECEIPTS</b>					
PUBLIC SECTOR UNDERTAKINGS	373.53	428.33	580.24	338.46	518.12
STATE ELECTRICITY BOARDS	--	---	---	---	---
STATE GOVERNMENTS	----	---	---	---	---
GOVERNMENT SERVANTS	0.34	0.31	0.27	0.28	0.28
BONUS DEBENTURE	---	---	-23.04	---	---
VALUE OF BONUS SHARES	---	---	--	---	---
<b>TOTAL CAPITAL RECEIPTS</b>	<b>373.87</b>	<b>428.64</b>	<b>557.47</b>	<b>338.74</b>	<b>518.40</b>
<b>GRAND TOTAL</b>	<b>10096.14</b>	<b>9612.44</b>	<b>9764.19</b>	<b>11007.63</b>	<b>15724.42</b>
OVERALL % AGE INCREASE	(-)27.18	(-) 4.79	(+)1.58	(+)12.73	(+)42.85

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 2021-22**

(Rs. in Crore)				
Sl. No	Name of PSU	Final Dividend 2020-21, paid in 2021-22	Interim Dividend paid in 2021-22	Total Dividend
		2020-21	2021-22	2021-22
1	Rural Electrification Corporation (REC)	0.00	0.00	0.00
2	National Thermal Power Corporation (NTPC)	1560.93	1982.14	3543.07
3	Power Grid Corporation of India Ltd. (PGCIL)	1033.84	4307.67	5341.51
4	Power Finance Corporation (PFC)	295.66	1589.16	1884.82
5	National Hydro-electric Power Corporation (NHPC)	249.44	933.61	1183.05
6	North Eastern Electric Power Corporation (NEEPCO)	0.00	0.00	0.00
7	Satluhj Jal Vidyut Nigam Ltd. (SJVN Ltd.)	94.19	270.80	364.99
8	Tehri Hydro Development Corporation (THDC)	0.00	0.00	0.00
9	ACC Bebcok Ltd. (Alstom Project)	0.01	0.00	0.01
10	Power System Operation Corporation Ltd.	0.95	4.27	5.22
	<b>TOTAL</b>	<b>3235.02</b>	<b>9087.65</b>	<b>12322.67</b>

# CHAPTER-4

## ANALYSIS OF EXPENDITURE

### 4.1 Revenue Expenditure

- Revenue Expenditure during 2021-22 was 83.30% of the actual expenditure (Excluding Composite Grant of Rs.44.00 Crores)
- Trends of Revenue expenditure are given in Table 4.5.

### 4.2 Capital Expenditure

- The Capital Expenditure in 2021-22 was 16.70% of the expenditure incurred.
- Trends of Capital Expenditure are given in table-4.5.

The Expenditure budget of Ministry of Power was augmented by 17.43% of its original Budget at RE stage in 2021-22. 94.97% of its revised budget was utilized by MOP.

**Table-4.1: Major Head Wise BE/RE and Actual Expenditure of Ministry of Power 2021-22**  
**Grant No.78**

(Rs.in Crore)

	Budget Estimates	Final Grant	Actual	Variations	
				with BE (%)	with FE (%)
GROSS	20907.80	24551.39	23317.88	111.53	94.98
RECOVERIES	5585.80	5655.80	1722.95	30.85	30.46
NET	15322.00	18895.59	21594.93	140.94	114.29
(Rs. In Thousands)					
Head	Total Grant or Appropriation		Actual Expenditure	Excess+ Saving-	
Major Head “2801” O.158956700 S.21615400 R.13210527	193782627		193781977	-650	
Major Head “2552” O 17725000 S 2045100 R -19770100	..		..	..	
Major Head “3451” O 588600 R-132844	455756		455722	-34	
Surrenders or withdrawals within grant					
R. 6692417		6692417	-6692417		
Total Revenue Section  O.177270300 S.23660500	200930800		194237699	-6693101	
Capital Section					
Major Head “4801” O.807700 S.100000 R.-626110	281590		281589	-1	
Major Head “6552” O. 12000000 S. 35400 R. -1235400	..		..	..	
Major Head “6801” O. 29800000 S.12640000 R.-3780473	38659527		38659526	-1	
Surrenders or withdrawals within grant					
R. 5641983		5641983	-5641983		
Total Capital Section  O.31807700 S.12775400	44583100		38941115	-5641985	

An amount of Rs.3001.46 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 2021-22**

(Rs. in Crore)

	Scheme	Expenditure
<b>REVENUE</b>		
	Integrated Power Development Schemes (IPDS)	245.54
	Power System improvement project for NER	675.01
	Transmission System AP & Sikkim	1600.00
	DDUGJY (North Eastern Region)	472.00
<b>CAPITAL</b>		
	NEEPCO (Investment)	0.00
	Loans to PFC for IPDS (NER)	8.91
	<b>Grand Total</b>	<b>3001.46</b>

Services wise Analysis of Expenditure reveals that 86.86% of the total expenditure during 2021-22 was on Economic Services.

**Table -4.3: Services wise Analysis of Expenditure incurred 2021-22**

(Rs. in Crore)

Particulars	2021-22
General Service	43.68
Social Service	0.02
Economic Services	18795.81
Grants-in-Aid & Contributions	0.00
Loans and Advances	2798.79
<b>Total</b>	<b>21638.30</b>

(Source: SCT)

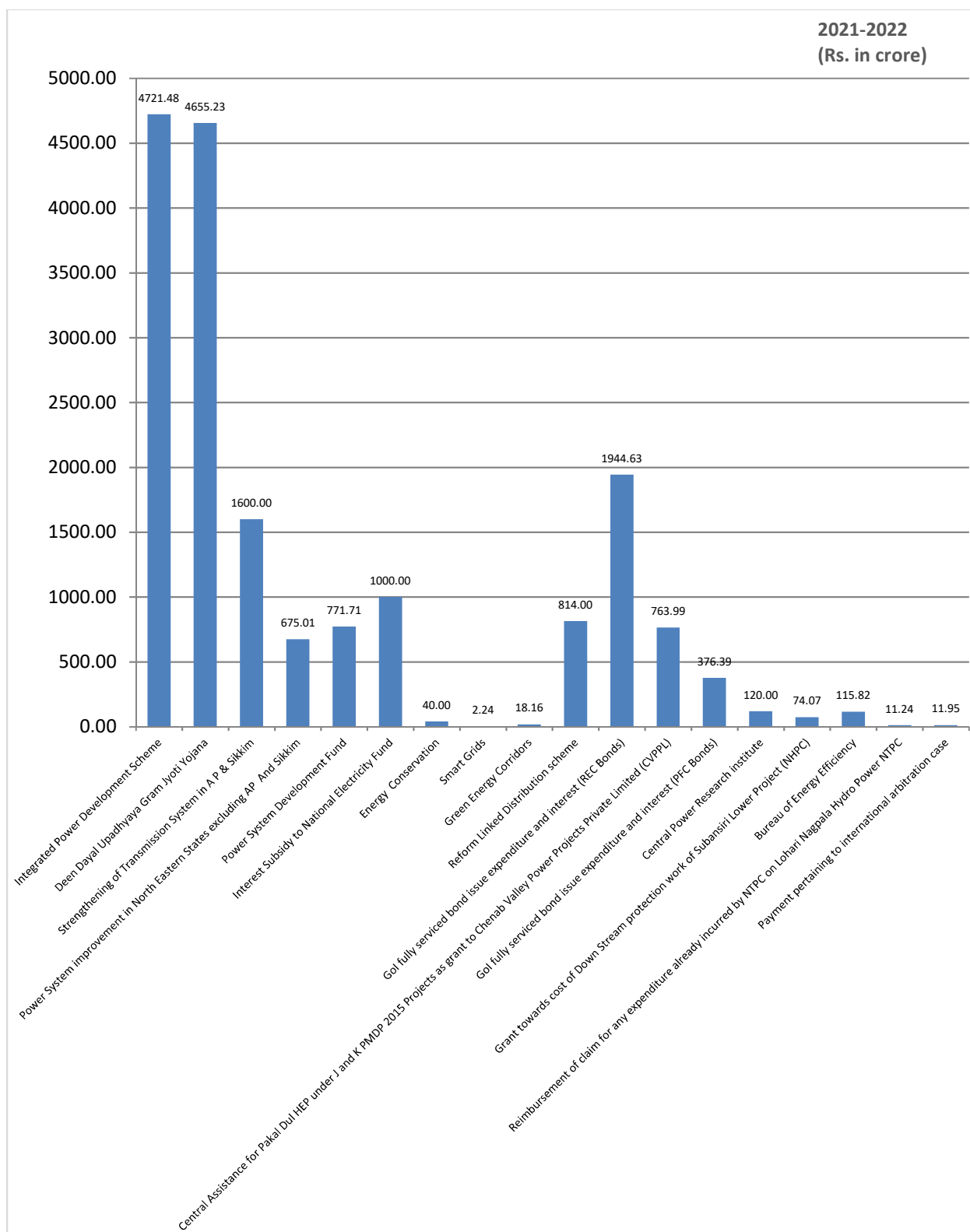
The Scheme-wise Expenditure given in Table-4.4 shows that IPD Scheme for strengthening of Sub-Transmission and Distribution Network in Urban Areas and Deen Dayal Upadhyaya Gram Jyoti Yojana (DDUGJY) have consumed maximum amount of funds.

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
<b>Central Sector Schemes (A)</b>		
1.	Integrated Power Development Scheme	4721.48
2.	Deen Dayal Upadhyaya Gram Jyoti Yojana	4655.23
3.	Strengthening of Transmission System in A P & Sikkim	1600.00
4.	Power System improvement in North Eastern States excluding AP And Sikkim	675.01
5.	Power System Development Fund	771.71
6.	Interest Subsidy to National Electricity Fund	1000.00
7.	Energy Conservation	40.00
8.	Smart Grids	2.24
9.	Green Energy Corridors	18.16
10.	Reform Linked Distribution scheme	814.00
<b>Other Central Sector Expenditure (B)</b>		
1.	Gol fully serviced bond issue expenditure and interest (REC Bonds)	1944.63
2.	Central Assistance for Pakal Dul HEP under J and K PMDP 2015 Projects as grant to Chenab Valley Power Projects Private Limited (CVPPL)	763.99
3.	Gol fully serviced bond issue expenditure and interest (PFC Bonds)	376.39
4.	Central Power Research institute	120.00
5.	Grant towards cost of Down Stream protection work of Subansiri Lower Project (NHPC)	74.07
6.	Bureau of Energy Efficiency	115.82
7.	Reimbursement of claim for any expenditure already incurred by NTPC on Lohari Nagpala Hydro Power NTPC	11.24
8.	National Power Training Institute	16.07
9.	Payment pertaining to international arbitration case	11.95
10.	Payment to SDMC-Badarpur Thermal Power Station	16.08
11.	Support for cost of enabling infrastructure i.e. roads/bridge	10.00
<b>Establishment Expenditure (C)</b>		
1.	Secretariat-Economic Service	45.57
2.	Central Electricity Authority	113.64
3.	Appellate Tribunal for Electricity	22.38
4.	Setting up of JERC for UT's & Goa except Delhi	11.22
	<b>Total</b>	<b>17950.88</b>

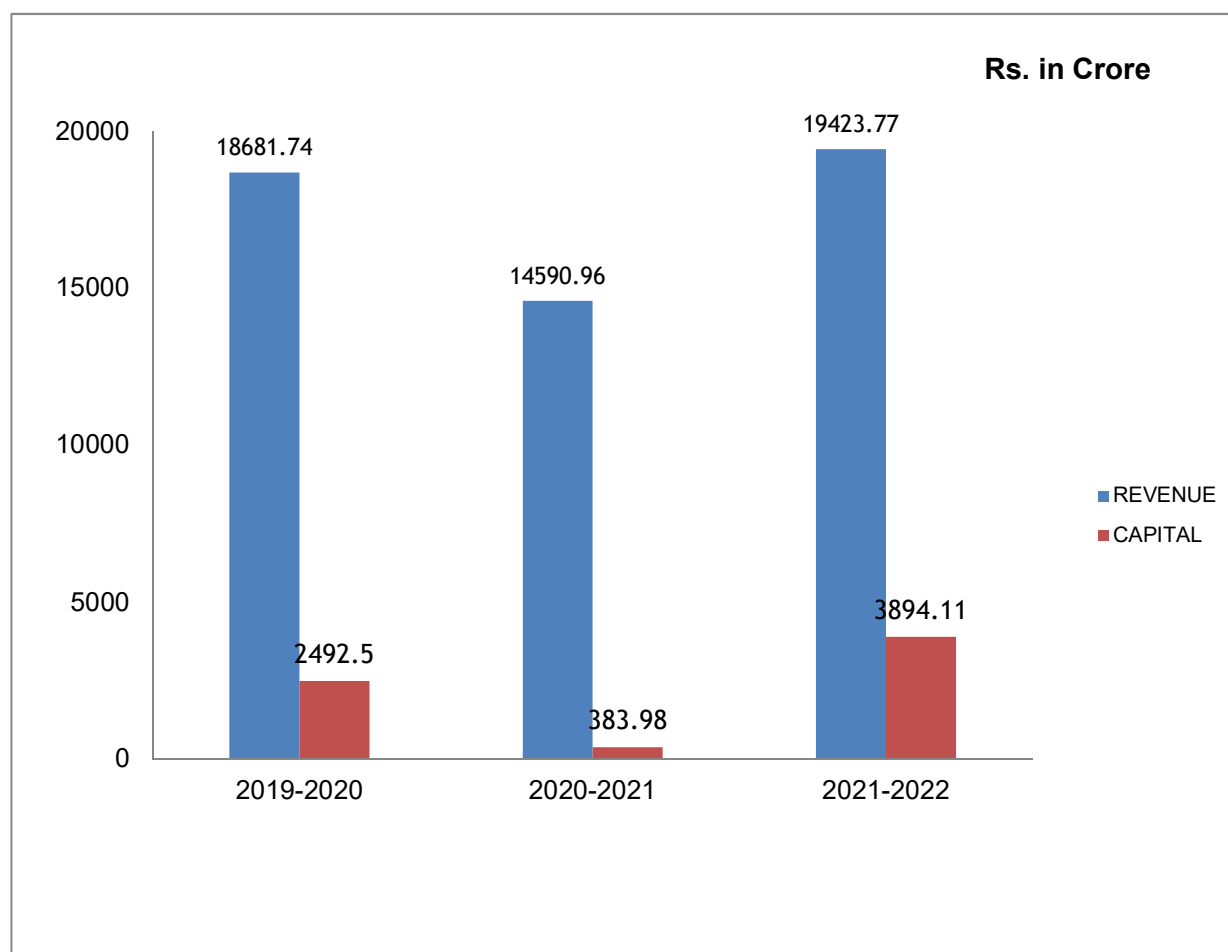


**Figure-4.4: Scheme Wise Distribution of Expenditure**

**Table-4.5: Trend of Revenue/Capital Expenditure**

(Rs. in Crore)

Section	2019-2020	2020-2021	2021-2022
Revenue	18681.74	14590.96	19423.77
Capital	2492.50	383.98	3894.11
Total	21173.35	14974.94	23317.88

**Figure-4.5: Comparison of Revenue and 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.19646.10crore was out standing against these bodies as on 31/03/2022. Besides, an amount of Rs.1.53crore was outstanding against Government servants towards long term advances taking the figure of total outstanding loan to Rs.19647.63crore.

Table-5.1: Position of Outstanding Loans as on 31<sup>st</sup> March 2022

(Rs.in Crore)					
Particulars		Outstanding as on 31.3.2021	Loan paid during 2021-2022	Loan refunded 2021-2022	Outstanding as on 31.3.2022
A.	Loans to Public Sector Undertakings	17055.38	2315.95	518.12	18853.21
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)	1.53	--	--	1.53
E.	Loans to Govt. of NCT of Delhi	3326.39	--	--	3326.39
Total		20488.15	2315.95	518.12	22285.98

### 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 31<sup>st</sup> March 2022, the total investment in Public Sector Undertakings was Rs.18555.55crore. These PSUs repaid an amount of Rs.12317.43crore as dividend on this investment during 2021-22. The total dividend paid was 66.38% of the total investments. PSU wise comparison of investment and dividend received are given in Table 5.2.

Table-5.2: Comparison of Investment &amp; Dividend

(Rs.in Crore)

Name of PSU	Investment as on 31/03/2022	Dividend 2021-22	Dividends % of Investment
REC	0.00	0.00	0.00
PFC	1478.29	1884.82	127.50
NTPC	4954.45	3543.07	71.51
PGCIL	2584.60	5341.51	206.67
SJVNL	2354.80	365.00	15.50
NHPC	7126.77	1183.05	16.60
THDC	0.00	0.00	0.00
NEEPCO	0.00	0.00	0.00
ALSTOM P.I.L	26.00	0.01	0.00
POSOCO	30.64	5.22	0.00
<b>Total</b>	<b>18555.55</b>	<b>12322.68</b>	<b>66.38</b>

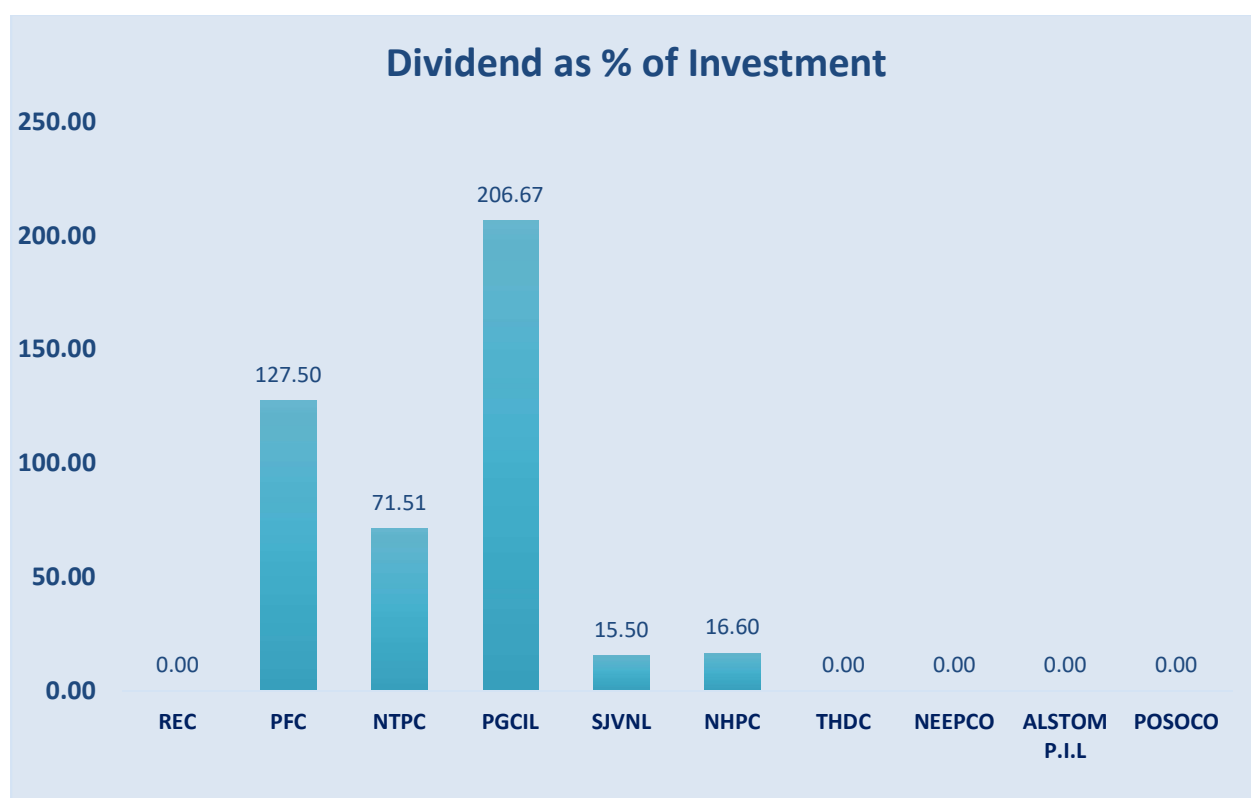
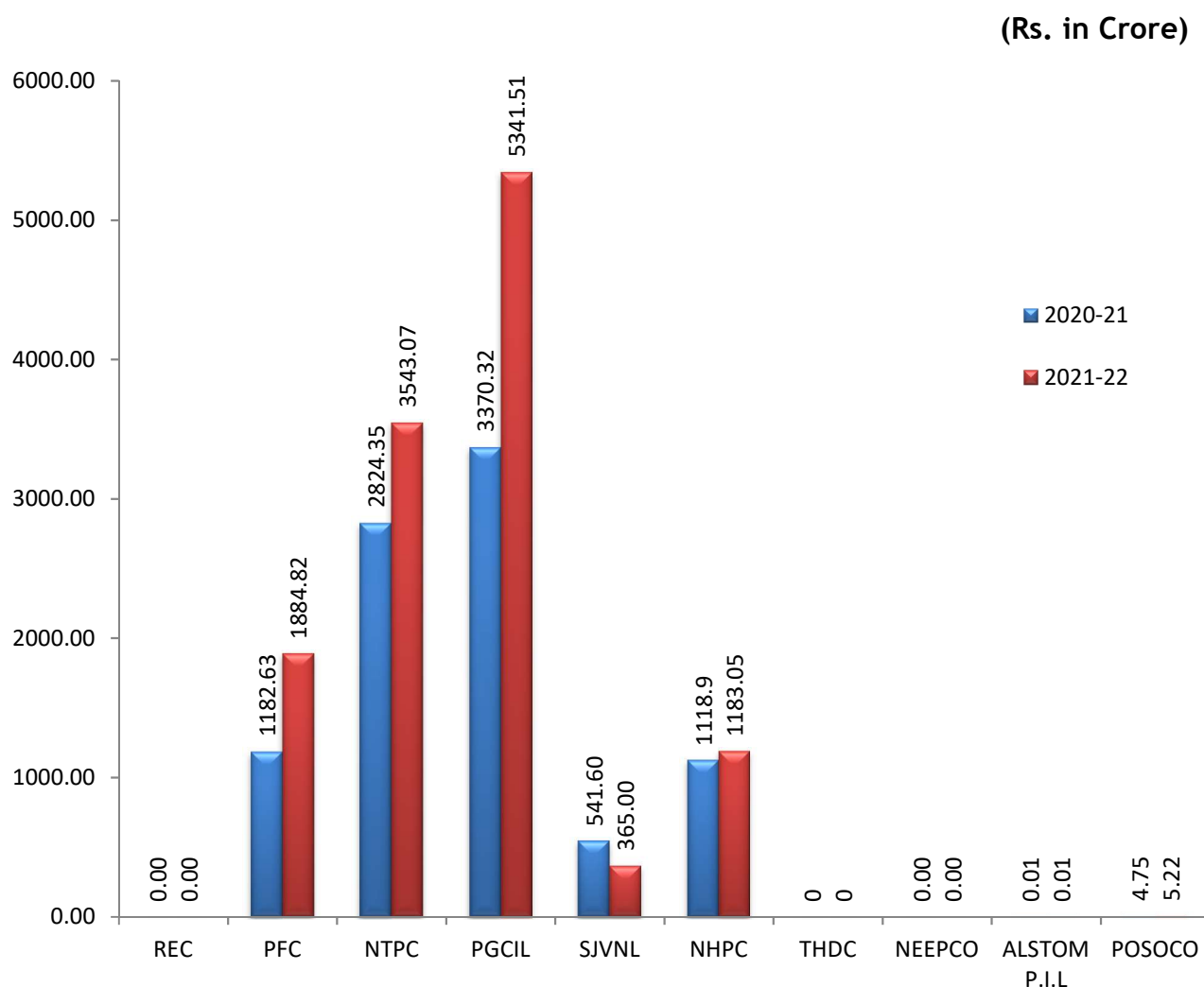


Figure-5.2: Dividend Received in 2021-22 as Percentage of Total Investments



**Figure 5.2: Comparison of Dividend received in 2020-21& 2021-22**

### 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 31/03/2022, there were 43 guarantees given by Government against total loan of Rs.43697.18 crore for the PSUs of MOP. These PSUs paid guarantee fee amounting to Rs.144.68 crore against these guarantees in the year 2021-22. Details of these guarantees and guarantee fee are given in **Appendix-IV**.

# CHAPTER - 6

## PUBLIC ACCOUNT

Public Account is an integral Part of the accounts of Government of India. All transaction where Government act 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 2021-22, transactions worth Rs.26554.88crore were passed through Public Account on receipt side andRs.20641.00 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.6541.21 crore and Payment side to Rs.2843.56 crore.

**Table-6.1: Public Account of MOP 2021-22**

(Rs. in Crore)

PUBLIC ACCOUNTS (RECEIPTS)		PUBLIC ACCOUNTS (PAYMENTS)	
Provident Fund	36.29	Provident Fund	32.73
Other Accounts	0.09	Other Accounts	0.54
Deposits & Advances	1205.78	Deposits & Advances	1148.83
Remittances	-0.95	Remittances	44.46
Reserve Funds	5300.00	Reserve Funds	1617.00
Suspense & Miscellaneous	20013.67	Suspense & Miscellaneous	17797.44
<b>Total (Public Account)</b>	<b>26554.88</b>	<b>TOTAL (PUBLIC ACCOUNTS)</b>	<b>20641.00</b>

Break up of Major Receipts in Public accounts including deposits 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	0.00
2.	Personal Deposits under Bhakra Beas Management Board	1170.53
3.	Deposits from JERC for the State of Goa & UTs	0.00
4.	PSDF	0.00
5.	CR&IF	5300.00
	<b>TOTAL</b>	<b>6470.53</b>

Summary of financial transactions of Ministry of Power during 2021-22 has been provided in the Fund Flow Statement given in Table 6.3.

Table-6.3: Fund Flow Statement of Ministry of Power for 2021-22

(Rs. in Crore)

RECEIPTS	AMOUNT	DISBURSEMENT	AMOUNT
<b>CONSOLIDATED FUND OF INDIA</b>		<b>CONSOLIDATED FUND OF INDIA</b>	
<b>A . REVENUE RECEIPTS</b>		<b>REVENUE EXPENDITURE</b>	
Tax Revenue	18.42	General Services	43.68
Non-Tax Revenue		Social Services	0.02
(i) Interest Receipts	78.80	Economic Services	18767.65
(ii) Other Receipts	15108.80	Grants-in-aid	0.00
<b>Total Revenue Receipts (A)</b>	<b>15206.02</b>	<b>Total Revenue Expenditure</b>	<b>18811.35</b>
<b>B. CAPITAL RECEIPTS</b>		<b>CAPITAL EXPENDITURE</b>	
Loan Recoveries	518.40	General Services	0.00
Bonus Shares	0.00	Social Services	0.00
		Economic Services	28.16
		Loans & Advances	2798.79
<b>Total Capital Receipts (B)</b>	<b>518.40</b>	<b>Total Capital Expenditure</b>	<b>2826.95</b>
<b>Total Consolidated Fund of India (A+B)</b>	<b>15724.42</b>	<b>Total Consolidated Fund of India (A+B)</b>	<b>21638.30</b>
<b>PUBLIC ACCOUNTS</b>		<b>PUBLIC ACCOUNTS</b>	
Provident Fund	36.29	Provident Fund	32.73
Other Accounts	0.09	Other Accounts	0.54
Deposits & Advances	1205.78	Deposits & Advances	1148.83
Remittances	-0.95	Remittances	44.46
Reserve Funds	5300.00	Reserve Funds	1617.00
Suspense & Miscellaneous	20013.67	Suspense & Miscellaneous	17797.44
<b>TOTAL (PUBLIC ACCOUNTS)</b>	<b>26554.88</b>	<b>TOTAL (PUBLIC ACCOUNTS)</b>	<b>20641.00</b>
<b>TOTAL RECEIPTS</b>	<b>42279.30</b>	<b>TOTAL DISBURSEMENTS</b>	<b>42279.30</b>

# **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 22 units was assigned to the Internal Audit Wing of Ministry of Power for the financial year 2021-22. 13 units were audited and there was shortfall of 09 units due to the prevailing situation of COVID-19 Pandemic. Detail is as under:

1. Compliance audit of 10 DDOs/PAOs of Ministry of Power.
2. Audit of Grantee Institution under Mop viz. Bureau of energy Efficiency (BEE), National Power training Institute (NPTI), & Central Electricity regulatory Commission (CERC).
3. The 03 Schemes were audited during the year. The focus area was risk involved in the use of funds allocated.
4. Performance audit of National Load Dispatch Centre (NLDC): Nodal Agency for PSDF.
5. Performance audit of Public Finance Corporation (PFC) Nodal Agency for RAPDRP/IPDS.
6. Scheme audit of Powergrid Corporation of India Limited (PGCIL): PSDF Scheme

### **3. Status of Internal Audit paras as on 31.03.2022 is given in Table-7.1**

**Table-7.1: Status of Internal Audit Paras**

Opening Balance of Paras as on 01/04/2021	No. of Paras added during 2021-22		Total	No. of Paras settled during 2021-22	Closing Balance of Paras as on 31/03/2022
A.	B. Compliance Audit				
659	54			78	635

#### 4. Summary of Audit findings/Achievements

The target of audit was 22 units for the financial year 2021-22. 13 units were audited and there was shortfall of 09 units due to the prevailing situation of COVID-19 Pandemic. Details are as under:

The purpose of 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 are given below:-

1. It was observed that there were no control methods operating in most of the Auditees units 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. Most of the Auditees have started maintaining valuable register.
2. PGCIL, Guwahati deposited amount of Rs. 4.85 crore as Interest upto March 2017 through NTRP Portal.
3. THDC recovered outstanding dues from Sundry Debtors amounting Rs. 2239.67 crore out of the outstanding amount of Rs. 2325.93 crore, which was lying unrecovered since 2014-15.
4. An amount of Rs. 138 lakh which was outstanding on account of Training fees during the year 2018-2019 of NPTI Faridabad has been recovered.
5. It was observed that an amount of Rs. 23887.52 lakhs were blocked by various Schemes.
6. It was noticed that funds to the tune of Rs. 873.33 crore are lying unutilized under PSDF Scheme and not refunded by UPPCL, Lucknow (UP) & NLDC to M/o Power.
7. Non-remittance of Interest earned amounting Rs 154.2197 crore under various Scheme on unutilised fund to M/o Power.
8. CERC has not shown the documents of renovation work of an amount of Rs 78.19 Lakh undertaken in their office.
9. M/o Power has not released the service charges of Rs. 49.53 crore to REC (NEF) upto 31.03.2020.
10. REC, DDUGJY has not recovered an amount of Rs. 197.0406 of closed projects of various states.
11. An amount of Rs. 3.20 crore has not been recovered from IIT Madras which was released for implementation of full-sized of uninterrupted Direct Current (UDC) Projects in Assam, Bihar and Rajasthan.
12. It was noticed that the utilization certificate of an amount of Rs 4846.75 crore was not submitted by the REC Saubhagya.
13. It was noticed that there was improper projection of Fund of Rs. 7759.09 crore by the REC, Saubhagya.
14. An amount of Rs 335.30 crore of REC, NEF shares of subsidy of various states is pending with M/o Power.
15. Outstanding consultancy fee of Rs.87659 crore of REC, DDUGJY not released by the M/o Power.

16. Outstanding Amount of Rs. 1.63 crore of Regulation Pool Account is pending for transfer to Public Account of India.
17. PGCIL, Gurugram has not remitted the interest amounting to Rs. 911.8 lakhs earned on unutilized funds to M/o Power.
18. A sum of Rs. 166.9 lakhs deducted by bank as TDS on interest has not been claimed back by PGCIL, Gurugram.
19. Huge unspent balance of Rs. 33.17 Crore are lying under PSDF Scheme with PGCIL, Gurugram.
20. Excess expenditure of Rs. 37.44 crores over the income for FY 2019-20 & 2020-21 has been done by NPTI, Faridabad.
21. PFC has made a repayment of GOI loan released along with accrued interest disbursed to TANGEDCO, Tamil Nadu, after cancellation of RAPDRP, PART-A (IT).

#### **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 of 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 organizations 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 2021-22

Sl. No	Name of Office	Para No.	Details of Paras	Amounts (Rs. In Lakh)
1	PFC for IPDS (Integrated Power Development Scheme.)	07	Non recovery of loan amount Rs. 399 Crore for delay Project.	39900.00
2	CERC, New Delhi	01	Irregular Expenditure on renovation of CERC office.	639
3.	CERC, New Delhi	04	Non-Furnishing of report regarding Fraudulent Encashment of Demand Draft of Rs.16,91,875/-	16.92
4	CERC, New Delhi	33	Renovation work in CERC Office:: Non furnishing of Documents	78.19
5	BEE, (HQ), New Delhi	01	Imprudent expenditure of Rs. 77.05 lakhs on revamping of BEE office at West Block-2, R.K. Puram, New Delhi	77.05
6.	BEE, (HQ), New Delhi	02	Restoration of damaged BEE office	35.55
7.	DDUGJY, Kerala	05	Diversion of funds	6.78
8	PSDF, Lucknow(UPPCL)	4&5	Non-remittance of interest earned on fund and TDS deducted thereon	115.16
9	DDUGJY, Jaipur	6	Non-recovery of penalty in respect of delay in execution of work	444.55
10	US (GAD), MOP	37	Non deduction of Income Tax from the 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 <b>Total Rs. 7,24,022</b>	7.24
11	US(GAD), MOP	40	Non Recovery of outstanding balances of HBA/MCA	99.98
12	US (GAD), MOP	42	Non-adjustment of advances given to IIPA for Audit of Suo-Moto Discloser	2.20
13	US(GAD), MOP	51	Tender not issued for renovation costing above 5 lakhs.	6.99
			-do-	8.67
			-do-	16.14
			-do-	8.63
14	REC, DDUGJY	10	Non-Refund Of Adjustment Of Subsidy Amount	46.19 300.29
15	REC, DDUGJY	12	Non-remittance of interest earned by PAI to MOP	14808.00
16	REC, DDUGJY	13	TDS deducted by bank on capital subsidy.	17513.00
17	REC, DDUGJY	15	Non remittance of interest earned on DDUGJY 2019-20	489.75
18	REC, DDUGJY	17	Outstanding consultancy fee not released by MOP	87.659

19	REC, DDUGJY	18	Recovery of close projects of various states.	19704.06
20	REC, DDUGJY	21	Status of UDC projects implemented in Assam, Bihar & Rajasthan State Recovery of an amount of 3.2 crore from IIT Madras	320.00
21	REC (NEF)	02	Huge amount outstanding for service charges to the Nodal agency	4953.00
22	REC, NEF	05	Share of subsidy of various states is pending for release by M/o Power.	33530.00
23	REC, Saubhagya	01	Non submission of Utilisation certificate	484675.00
24	REC, Saubhagya	03	Improper Projection of Fund	775909.00
25	REC Saubhagya	07	Unspent capital subsidy/grant not intimated to M/o Power.	6073.00
26	Goa States, DDUGJY	03	Non remission of the interest earned on unutilized fund under DDUGJY to M/o Power	8.06
27	CEA (HQ)	30	Recovery of overpayment of transport allowance	21.45
28	NLDC (PSDF)	07	Outstanding amount of Regulation Pool Account is pending for transfer to Public Account of India	163.78
29	PGCIL, Gurugram	01	Non-remission towards the interest earned on unutilized fund to M/o Power	911.80
30	PGCIL, Gurugram	06	Non-Refund of TDS due from IT department	166.93
31	PGCIL, Gurugram (PSDF)	07	Huge unspent balance lying under PSDF Scheme	3317.00
32	PFC (IPDS)	18	Repayment of GOI loan released along with accrued interest disbursed to TANGEDCO, Tamil Nadu, of cancellation of RAPDRP, PART-A (IT).	25020.00*
33.	NPTI, Faridabad	36	Excessive expenditure over the income for FY 2019-20 & 2020-21	3744.62

#### Status of Outstanding Audit Paras

Nature of Para	Number of paras outstanding at the beginning of the year	Number of paras settled during the year	Number of paras raised during the year	Number of paras outstanding at the end of the year
Internal Audit Paras	659	54	78	683
Statutory Audit IRs/Paras	24	05	05	24
CGA;s Audit Paras (In Pr. AO/PAO)	12	11	-	01

## 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 riskmanagement 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:

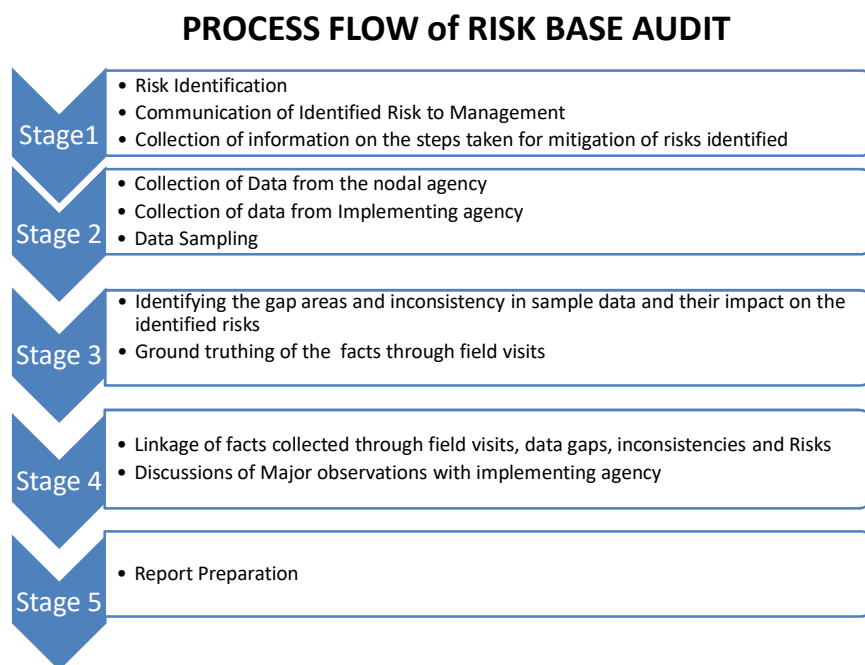


Figure:1

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

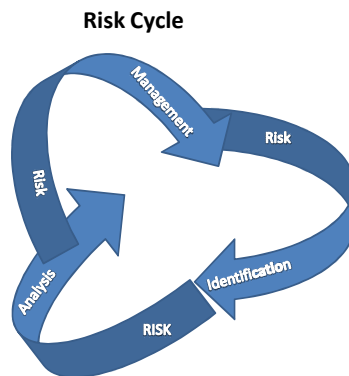


Figure:2

### **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:-

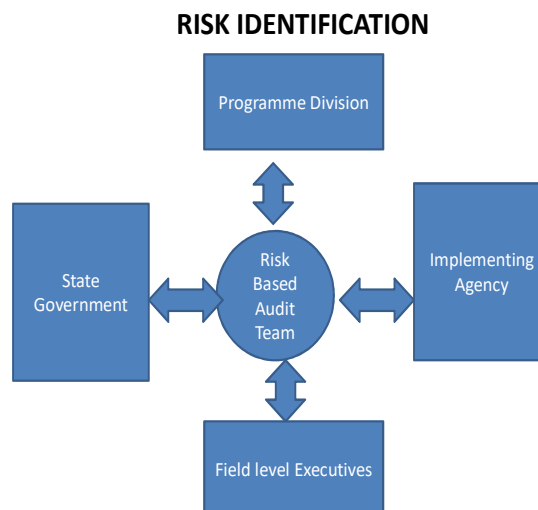


Figure:3

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

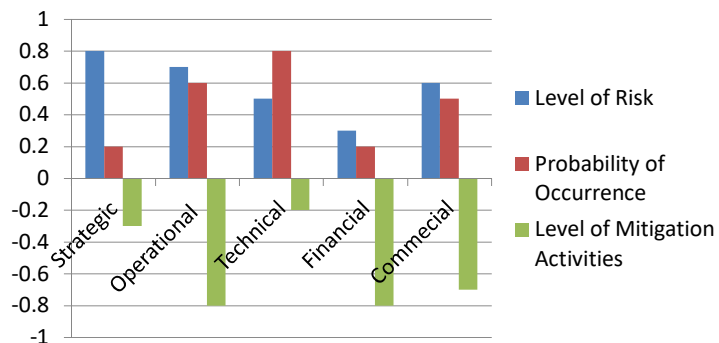


Figure:4

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. 5 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		
		2019-20	2020-21	2021-22	2019-20	2020-21	2021-22
<b>A</b>	<b>Public Sector Undertakings</b>						
1	REC (DDUGJY)	0.00	0.00	0.00	0.00	0.00	0.00
2	SMART GRID	6.10	5.00	0.00	6.10	201.07	0.00
3	PGCIL	340.00	200.00	297.25	340.00	0.00	297.25
4	NLDC	451.85	452.68	452.62	451.85	450.94	451.17
5	NEEPCO	0.00	0.00	0.00	0.00	0.00	0.00
6	NHPC	0.00	0.00	0.00	0.00	0.00	0.00
7	THDC	0.00	0.00	0.00	0.00	0.00	0.00
8	NTPC	0.00	60.73	43.32	0.00	60.72	11.24
9	SJVNL	0.00	0.00	0.00	0.00	0.00	0.00
10	PFC	459.48	416.40	95.55	459.48	30.50	95.55
11.	PFC/REC/PGCIL	1504.82	1920.92	2321.40	1504.82	2297.21	2321.03
<b>B</b>	<b>Autonomous Bodies</b>						
1	NPTI	15.00	18.00	12.00	15.00	18.00	12.00
2	BEE	200.50	56.32	115.82	100.16	56.00	115.82
3	CPRI	0.00	10.00	10.00	0.00	10.00	10.00
<b>C</b>	<b>NGOs</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>D</b>	<b>Cooperative Societies</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>E</b>	<b>Others- Statutory Bodies</b>	0.00	0.00	0.00	0.00	0.00	0.00
1	CERC	0.00	0.00	0.00	0.00	0.00	0.00
2	DVC	0.00	0.00	0.00	0.00	0.00	0.00
3	BBMB	0.00	0.00	0.00	0.00	0.00	0.00
4	BCB	0.00	0.00	0.00	0.00	0.00	0.00
5	JERC (Manipur & Mizoram)	0.00	0.00	0.00	0.00	0.00	0.00
6	JERC (Goa & UT)	9.56	11.44	12.00	8.66	10.38	11.22
	<b>Total</b>	<b>2987.31</b>	<b>3151.49</b>	<b>3359.96</b>	<b>2886.07</b>	<b>3134.82</b>	<b>3325.28</b>

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	2019-2020	2020-2021	2021-2022	Investment as on 31.3.2022
1	<b>Hydel</b>				
	National Hydro Electric Power Corp. (NHPC)	-239.19	---	---	7126.77
	Satluj Jal Vidut Nigam Ltd. (SJVN Ltd.)	-79.07	---	---	2354.80
	Tehri Hydro Development Corporation (THDC)	-2709.94	-14.00	---	0
	<b>Total</b>	<b>-3028.20</b>	<b>-14.00</b>	<b>---</b>	<b>9481.57</b>
2	<b>Thermal</b>				
	National Thermal Power Corporation (NTPC)	-533.07	-92.75	---	4954.45
	<b>Total</b>	<b>-533.07</b>	<b>-92.75</b>	<b>---</b>	<b>4954.45</b>
3	<b>Diesel/Gas</b>				
	North Eastern Electric Power Corp. (NEEPCO)	-3609.81	---	---	0
	<b>Total</b>	<b>-3609.81</b>	<b>---</b>	<b>---</b>	<b>0</b>
4	<b>Transmission &amp; Distribution</b>				
	Power Grid Corporation of India Ltd. (PGCIL)	-210.62	---	---	2584.60
	Power System Operation Corporation Limited (POSOCO)	---	---	---	30.64
	<b>Total</b>	<b>-210.62</b>	<b>---</b>	<b>---</b>	<b>2615.24</b>
5	<b>Others</b>				
	ACC Babcock Ltd (Alstom Project)	---	---	---	26.00
	Power Finance Corporation (PFC)	-80.60	---	---	1478.29
	Rural Electrification Corporation (REC)		---	---	0
	<b>Total</b>	<b>80.60</b>	<b>---</b>	<b>---</b>	<b>1504.29</b>
	<b>Grant Total</b>	<b>-7462.31</b>	<b>-106.75</b>	<b>---</b>	<b>18555.55</b>

(-) 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 Crore)

SL.NO	NAME OF PSUs	TOTAL NO OF GUARANTEE	OUTSTANDING AMOUNT OF LOAN GUARANTEED AS ON 31.3.2022	GUARANTEE FEE		ENTITY GIVING LOAN
				RECEIVABLE	RECEIVED	
1	NHPC	3	801.96	0.00	0.00	JBIC(JAPAN)(3)
2	THDC	1	1001.64	0.00	0.00	IBRD LOAN(WORLDBANK)(1)
3	NTPC	4	1318.85	0.00	0.00	JBIC(JAPAN)(4)
4	SLR BONDS(DVC)	2	7000.00	70.00	70.00	DOMESTIC BONDS(2)
5	NEEPCO	2	440.29	6.08	6.08	KFW GERMANY(2)
6	SJVNL	1	1534.41	0.00	0.00	WORLD BANK(1)
7	PFC	3	128.27	0.72	0.72	KFW(1),ADB(1)&NATIXIS BANQUES POPULARITES (1)
8	REC	2	247.33	0.00	0.00	JICA(JAPAN)(1) & KFW GERMANY(1)
9	PGCIL	18	28106.30	0.00	0.00	IBRD(5)NATIXIS(1) ADB(9)JBIC(JAPAN)(1)KfWFR ANKFURTAMAIN(1)&AIIB(1)
10	EESL	7	3118.13	67.88	67.88	KfW GERMANY(2) AfW,France(1)ADB(3)&IBRD(1)
	<b>TOTAL</b>	<b>43</b>	<b>43697.18</b>	<b>144.68</b>	<b>144.68</b>	