



सत्यमेव जयते

भारत सरकार
Government of India

परमाणु ऊर्जा विभाग
Department of Atomic Energy



ACCOUNTS AT A GLANCE
2020 - 21

के. एन. व्यास
K. N. Vyas



अध्यक्ष, परमाणु ऊर्जा आयोग
व
सचिव, परमाणु ऊर्जा विभाग
Chairman, Atomic Energy Commission
&
Secretary, Department of Atomic Energy



प्रस्तावना

मुख्य लेखा नियंत्रक के कार्यालय ने परमाणु ऊर्जा विभाग के वित्तीय वर्ष 2020-21 से संबंधित “लेखा - एक नज़र” पुस्तिका का प्रकाशन किया है। इस पुस्तिका में विविध तालिकाओं, चार्ट, रेखाचित्रों और ग्राफ के माध्यम से विश्लेषणात्मक और रोचक तरीके से उपयोगी लेखांकन सूचना दी गयी है।

विभाग के लेखा के सारांश को उपलब्ध करवाने के लिए “लेखा - एक नज़र” पुस्तिका का प्रकाशन वार्षिक रूप से किया जाता है। हमारा प्रयास विस्तृत, प्रासंगिक और उपयोगी लेखांकन सूचना को सरल प्रारूप में उपलब्ध करवाना रहा है ताकि पाठकों को विभाग के वित्त की पूरी जानकारी एक स्थान पर मिल सके।

सरकार के डिजिटल भारत पहल कार्यक्रम के तहत “सार्वजनिक वित्त प्रबंध प्रणाली (पीएफएमएस)” और “राजकोष एकल लेखा (टीएसए)” पोर्टल का विभाग की 13 यूनिटों और 11 सहायता प्राप्त संस्थानों में उपयोग प्रारंभ कर दिया गया है। इस महत्वपूर्ण क्षेत्र में अधिकारियों को राष्ट्र के हित में निरंतर ध्यान देना और कार्य करना आवश्यक है ताकि समाज को इसका सर्वोत्तम लाभ पहुंचाने की दिशा में विभाग के कार्य को अधिक सरल एवं कारगर बनाया जा सके।

मैं, मुख्य लेखा नियंत्रक की टीम को शुभकामनाएं देता हूँ और यह आशा करता हूँ कि “लेखा - एक नज़र” के आगामी अंक में सुधार लाने के प्रयास में वे हमारे पाठकों और हितधारकों से प्राप्त सुझावों को शामिल करेंगे।

क. न. व्यास
(के. एन. व्यास)



के. एन. व्यास
K. N. Vyas



अध्यक्ष, परमाणु ऊर्जा आयोग
व
सचिव, परमाणु ऊर्जा विभाग
Chairman, Atomic Energy Commission
&
Secretary, Department of Atomic Energy



FOREWORD

Office of the Chief Controller of Accounts has brought out “Accounts at a Glance” of Department of Atomic Energy pertaining to the Financial Year 2020-21 with useful Accounting Information supported by Tables, Charts, Diagrams and Graphs in an analytical and attractive manner.

"Accounts at a Glance" is prepared annually with the objective of providing a summary of the accounts of the Department. Our endeavor has been to provide comprehensive, relevant and useful accounting Information in user friendly formats so that a complete picture of the Department's finances is available to the reader at one place.

Under the Government's Digital India initiative program “Public Financial Management System (PFMS)” and “Treasury Single Account (TSA)” have been implemented in 13 Units and 11 Aided Institutes respectively. The continued attention and action by all functional authorities concerned, is essential in this important area to further streamline the working of the Department in the interest of the Nation and its ultimate benefits to the Society.

I wish all the best to the CCA's team and hope that in an effort to improve the future edition of “Accounts at a Glance”, they will incorporate the suggestions/feedback received, from our readers and stakeholders.


(K. N. Vyas)





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सत्यमेव जयते

भारत सरकार

GOVERNMENT OF INDIA

परमाणु ऊर्जा विभाग

DEPARTMENT OF ATOMIC ENERGY

अणुशक्ति भवन

छत्रपति शिवाजी महाराज मार्ग,

मुंबई - 400 001.

Anushakti Bhavan
Chhatrapati Shivaji Maharaj Marg,
MUMBAI - 400 001.

प्रस्तावना

मैं परमाणु ऊर्जा विभाग की पुस्तिका "लेखा - एक नज़र" के नवीनतम अंक को प्रस्तुत करते हुए प्रसन्नता महसूस कर रहा हूँ।

यह पुस्तिका संघ के वित्त और विनियोग लेखा में दर्शायी गयी परमाणु ऊर्जा विभाग की गतिविधियों का विस्तृत विवरण देने के लिए वार्षिक रूप से प्रकाशित की जाती है। विविध तालिका, चार्ट, रेखाचित्र और ग्राफ के माध्यम से सूचना को तार्किक रूप से प्रस्तुत करने का प्रयास किया गया है।

मुझे विश्वास है कि यह दस्तावेज सूचनाप्रद और उपयोगी सिद्ध होगा। इस प्रकाशन के प्रारूप और विषय-वस्तु में सुधार लाने के लिए सुझाव और टिप्पणियां सादर आमंत्रित हैं।

(संदीप ता. उके)
मुख्य लेखा नियंत्रक

दिनांक : 30.09.2021

मुम्बई - 400 001



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PREFACE

I am pleased to bring out the latest issue of "Accounts at a Glance" of the Department of Atomic Energy.

This publication is prepared annually with the objective of providing a broad overview of the activities of the Department of Atomic Energy as reflected in the Union Finance and Appropriation Accounts. Efforts have been made to present the information logically through tables, charts, diagrams and graphs.

I trust that this document will be informative and useful. Suggestions and comments to improve the form and content of the publication are most welcome.

(Sandeep T. Uke)

Date: 30.09.2021

Mumbai - 400 001.

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Chapter - 1

Introduction of DAE

As per clause 13 of the Atomic Energy Act the Government of India decided to set up “Atomic Energy Commission” on August 10,1948 in the Department of Scientific Research. A separate Department with full powers of a Ministry was set up under the direct charge of the Prime Minister of India on 3rd August 1954. The objective was to set up an organisation with full authority to plan and implement the various measures on sound technical and economic principles and free from all non-essential restrictions and needlessly inelastic rules. The intention was to give the Commission the same freedom of action as an autonomous body, while at the same time giving the power of authority of the Government. The Atomic Energy Commission has the powers of the Government of India in all its Ministries is so far as work of the Department of Atomic Energy is concerned.

Since its inception, DAE has been engaged in the development of nuclear power technology, applications of radiation technologies in the fields of agriculture, medicine, industry and basic research. DAE comprises of 5 major Research Centres, 3 Industrial organisations, 5 Public Sector Undertakings, 3 Service Organisations and 11 Aided Institutes. It also has under its aegis, 2 Boards(Homi Bhabha National Institute & National Board for Higher Mathematics) for promoting and funding extramural research in nuclear and allied fields, mathematics and a national institute (deemed university).

Important Programmes of DAE

- Increasing share of nuclear power through deployment of indigenous and other proven technologies, along with development of fast breeder reactors and thorium reactors with associated fuel cycle facilities;
- Building and operation of research reactors for production of radioisotopes and carrying out radiation technology applications in the field of medicine, agriculture and industry;
- Development of advanced technologies such as accelerators, lasers, supercomputers, advanced materials and instrumentation and encouraging transfer of technology to industry;
- Support to basic research in nuclear energy and related frontier areas of science; Interaction with universities and academic institutions;
- Support to research and development projects having a bearing on DAE's programmes and International co-operation in related advanced areas of research; and
- Contribution to national security.

**Major achievements in the field of Atomic Energy
during 2020-2021**

1. The trend of continuous operation of reactors for more than a year has continued. NAPS Unit-2 completed 852 days of safe continuous operation. Rajasthan Atomic Power Station Unit-4 has continued to operate for more than a year (542 days as on 30.09.2021).
2. Nuclear Fuel Complex(Hyderabad) has successfully manufactured & delivered Steam-Generator tubes required for 1st SG set of upcoming 700MWe PHWR of GHAVP. These tubes were manufactured with complete indigenous technology starting from raw materials supplied by MIDHANI to the finished tubes developed & manufactured at NFC.
3. Heavy Water plants under the Department have been kept operational despite the constrained circumstances of COVID-19 and could achieve 100 % of targeted Heavy water production without any incident. As part of their diversified & extended mandate, The technology for 10B enrichment and production of 10B enriched Boron Carbide for supporting our Fast Breeder Reactor program has been mastered by HWB. It has also developed the technology for production of Organo-phosphorous solvents to support extraction and recovery of Rare-metal during Front and Back end of Fuel Cycle.
4. On the mineral exploration front, Atomic Mineral Division(AMD) has augmented the capacity of its resources remarkably and the Rare Metal and Rare Earth (RMRE) stockpile has been augmented.
5. Bhabha Atomic Research Centre recently underwent final stage of commissioning Asia's largest gamma-ray telescope, MACE, at Hanle, Ladakh, which is located at the highest altitude in the world among the existing telescopes of this class. This facility had its first light in April 2021 with successful detection of the high energy gamma-ray photons from the Crab Nebula.

In the field of health care, technologies for five types of face masks, were transferred to private entrepreneurs for large scale production. These masks use

the High Efficiency Particulate Air(HEPA) filter developed by BARC.

6. Indira Gandhi Centre for Atomic Research(IGCAR) has developed a Chemical Emergency Response System (CERS) based on the augmented Online Nuclear Emergency Response Decision Support ONERS of IGCAR. This has been done in collaboration with the Department of Factories and Boilers (FAB), Govt of Kerala and NRSC-ISRO for assessing the impact of toxic gas releases at industrial sites.
7. Variable Energy Cyclotron Centre (VECC) commissioned the 30 MeV Medical Cyclotron which is functioning well. Regular supply of radiopharmaceuticals in the region is being carried out in collaboration with BRIT. Many newer isotopes are also being produced, and based on the success achieved, BRIT will be in a position to introduce newer radiopharmaceuticals.
8. The Dr Bhubaneswar Borooah Cancer Institute (BBCI) at Guwahati has contributed significantly to cancer care in the north-east region of our country. WHO Regional Director's Award for tobacco control was presented to Dr Bhubaneswar Borooah Cancer Institute. Four landmark studies from TMC have changed cancer treatment protocols worldwide and have been published in the top medical journals.
9. PFMS has been implemented by HWB(Mumbai), Heavy Water Plant(Kota), Heavy Water Plant(Baroda), Heavy Water Plant(Tuticorin), AERB (Mumbai), BRIT(Mumbai), AMD (Hyderabad), NFC(Hyderabad), RRCAT(Indore) and VECC(Kolkata) during the year. Out of 24 PAOs under the Department, 11 have implemented PFMS till the end of year 2020-21.

In addition of the above, several technologies for societal applications have been developed and deployed by the Department during the financial Year.

Chapter – 2

Activities of DAE Accounts

The Secretary, DAE is the Chief Accounting Authority of the Department. The Chief Controller of Accounts, of the Department of Atomic Energy, looks after functions of Budget and Principal Accounts Office, Internal Audit in addition to compilation & reviewing of statutory Audit paras .

The budget division consolidates the budget of the Department online through an in-house software program namely DAEBAS. This software is a pioneering work of DAE. The budget data seamlessly flows to budget division from 14 budgeting authorities. The compiled data is placed before the Atomic Energy Commission for approval and onward submission to Ministry of Finance. The budget division is supported by one Deputy Controller of Accounts and one Assistant Accounts Officer. The activities of budget division also includes distribution / allocation of funds to the Constituent Units, preparation of re-appropriation orders, submission of supplementary grants & surrenders to Ministry of Finance.

The Principal Accounts Office consolidates the accounts of the Department in the manner prescribed by the Controller General of Accounts, Ministry of Finance. There are 24 Pay & Accounts Offices (PAOs) and 8 Sub-pay and Accounts Offices (SPOs/DDOs) in the Department.

The Principal Accounts Office is presently manned by one Joint Controller (Finance & Accounts), one Deputy Controller of Accounts and two Assistant Accounts Officers under the Chief Controller of Accounts. The two sections namely, 'Control' and 'Finance Accounts' carry out the work of compiling the Monthly Accounts, preparation of Annual Accounts, preparation of Budget for Public Accounts, Receipts, Composite Grants and Pension, monitoring Implementation of Computerisation of Accounts and Payments, National Pension System, maintenance of DDR Balances, preparation of MIS Reports and Various Returns and Reports.

The Monthly Accounts received from PAOs through e-mail are downloaded and necessary scrutiny is carried out through computer softwares developed in-

Activities of DAE Accounts

house. The accounts, when confirmed to be correct in all respects are consolidated in PRINCE software developed in-house.

As required by the Office of Controller General of Accounts, New Delhi the monthly account of each PAO of the Department is uploaded into PFMS Portal. The consolidated accounts, which are due to be submitted to the O/o CGA by 10th of following month are normally submitted before due date. Report on the expenditure/receipts to CGA by way of a “Flash Report” is regularly furnished by 1st working day of every month. Chief Controller of Accounts apprises The Controller General of Accounts about the status of various suspense heads, reconciliation of Cheques & Bills, information relating to settlement of retirement benefits, receipt of utilization certificates etc.

The statements indicating the progress of expenditure up to the current month is provided to the PAOs for review, reconciliation immediately after consolidation of the Accounts. In addition to review at PAO level, the Principal Accounts Office also conducts extensive review of expenditure, receipts and DDR heads. The review of expenditure highlights shortcomings, which are brought to the attention of Heads of the Units for necessary corrective action. Chief Controller of Accounts reviews the status of expenditure on a monthly basis and apprises the Secretary, DAE.

Chapter – 3

3.1 Highlights of Annual Accounts

The Department of Atomic Energy was authorized to operate its funds under Revenue and Capital Division of Grant No.3 - Atomic Energy during financial year 2020-21. The Gross Expenditure for the year was ₹ 22116.83 crore against the Budget estimate of ₹ 26691.73 crore which is inclusive of ₹ 0.03 Crore, obtained through Supplementary Grants. The expenditure consists of revenue expenditure of ₹ 14663.99 Crore and capital expenditure of ₹ 7452.84 crore.

The Department has surrendered an amount of ₹ 4511.58 Crore to the Ministry of Finance and overall saving ₹ 63.32 Crore during the year w.r.t final grant of ₹ 22180.15 crore.

3.2 Summary Of Accounts

(₹ in crores)

	B.E. 2020-21	SUPPL GRANT 2020-21	SURRDR 2020-21	R.E. 2020-21	FINAL GRANT 2020-21	ACTUALS 2020-21	VARIATION w.r.t B.E. 2020-21	VARIATION w.r.t F.G. 2020-21
REVENUE	15797.10	0.01	1088.09	15225.28	14709.02	14663.99	-1133.11	-45.03
CAPITAL	10894.60	0.02	3423.49	7512.44	7471.13	7452.84	-3441.76	-18.29
TOTAL	26691.70	0.03	4511.58	22737.72	22180.15	22116.83	-4574.87	-63.32

Chapter - 4

4.1.1 Fund Flow during the Financial Year 2020-21

(₹ in Crore)

RECEIPTS (Cr.)	AMOUNT	DISBURSEMENTS (Dr.)	AMOUNT
<u>CONSOLIDATED FUND OF INDIA (C.F.I.)</u>		<u>CONSOLIDATED FUND OF INDIA (C.F.I.)</u>	
REVENUE RECEIPTS	5639	REVENUE :	15456
		GENERAL SERVICES	808
		ECONOMIC SERVICES	14647
INTEREST RECEIPTS	1654	SOCIAL SERVICES	01
OTHER RECEIPTS	2104		
		CAPITAL :	6500
LOAN RECOVERIES	822	ECONOMIC SERVICES	4327
		LOANS & ADVANCES	2173
TOTAL	10219	TOTAL	21956
<u>PUBLIC ACCOUNT</u>		<u>PUBLIC ACCOUNT</u>	
SMALL SAVINGS & PROVIDENT FUND	613	PROVIDENT FUND	456
DEPOSITS AND ADVANCES	343	DEPOSITS AND ADVANCES	174
RESERVE FUNDS	24	RESERVE FUNDS	7
SUSPENSE	18892	SUSPENSE	7498
TOTAL	19872	TOTAL	8135
TOTAL - RECEIPTS	30091	TOTAL - DISBURSEMENTS	30091

Note: CONSOLIDATED FUND OF INDIA

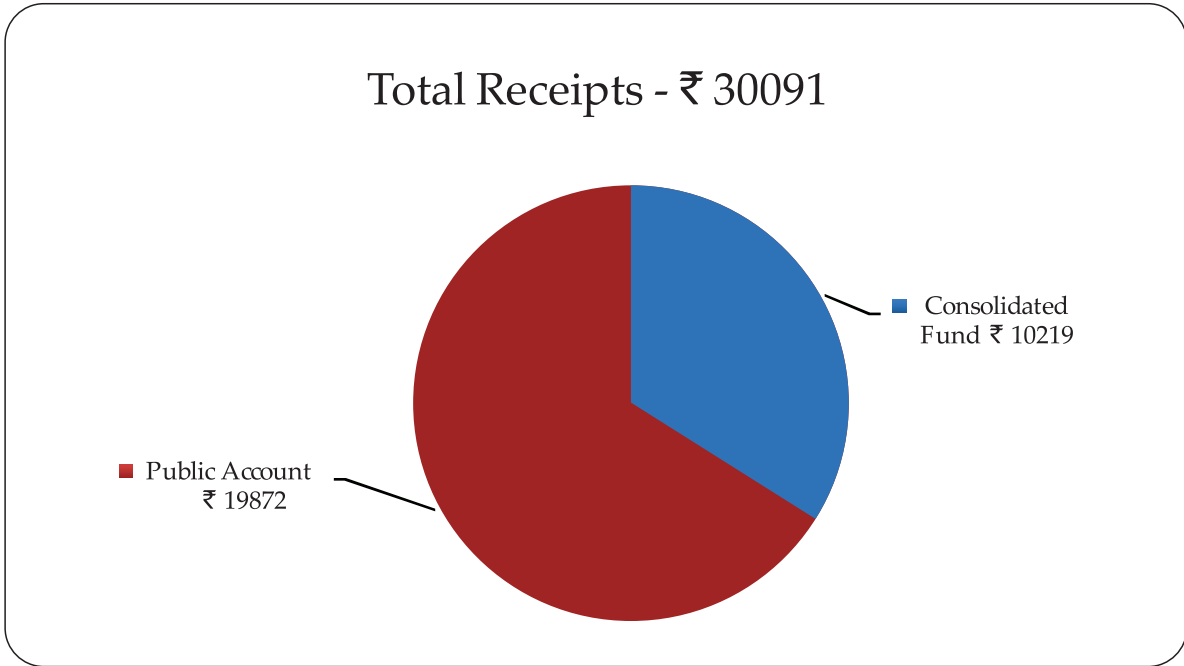
1. Revenue Receipts consists of Revenue from Commercial Undertakings (HWB, NFC & BRIT), Lease Charges on Heavy Water, Lease Charges on Fuel and sale of Isotopes etc.
2. Interest Receipts consists of Interests received from Commercial Undertakings, Interests on loans from Government servants
3. Other receipts consists of Nuclear Liability Fund and other miscellaneous receipts.
4. Recovery of Loans from Public Sector Undertakings and repayment of loans by Govt. Servants,

PUBLIC ACCOUNT

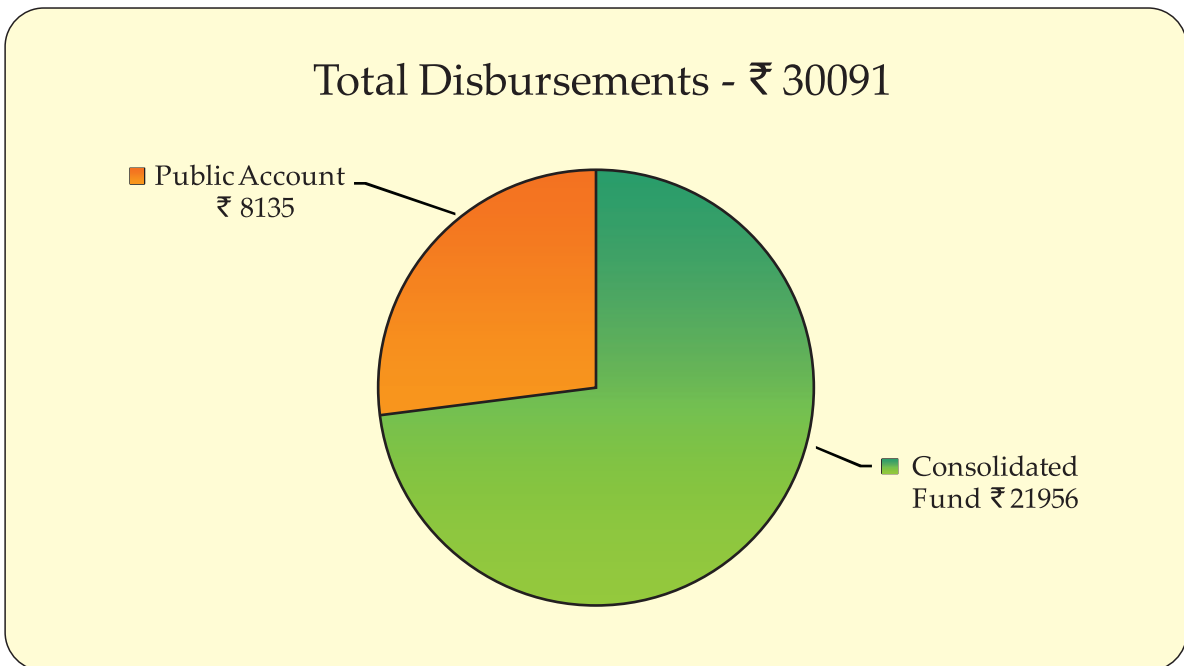
5. Small Savings and Providend Funds consists of Central Government Employees Group Insurance (CGEGIS), General Provident Fund and Contributory Provident Fund etc.
6. Deposits & Advances consists of Earnest Money Deposits(EMD), Security Deposits(SD), Unclaimed Deposits of Providend Funds and other Deposits etc.

4.1.2 Fund Flow during the Financial Year 2020-21

(₹ in Crore)



(₹ in Crore)



4.2 Details of Receipts during the Financial Year 2020-21

(₹ in Crore)

Sr. No.	Item	Actuals		
1	Tax Revenue			
	1.1. 0020 - Corporation Tax	8		
	1.2 0021 - Income Tax	506		
	Total Tax Revenue			514
2	Non-Tax Revenue			
	2.1 Interest Receipts	1654		
	2.2 Dividend	1571		
	2.3 Power	3666		
	2.4 Industries	1888		
	2.5 Atomic Energy Research etc.	85		
	2.6 Others	19		
	Total Non-Tax Revenue			8883
3	Loan Recoveries From PSUs			817
4	Repayment from Govt. Servants			5
TOTAL				10219

Note : TAX REVENUE

1. Corporation Tax and Income Tax are TDS from Companies, Contractors Bills and from Employees etc.

NON-TAXREVENUE

2. Dividend from PSUs, revenue from Commercial Undertakings, Lease Charges on Heavy Water / Fuel, sale of Isotopes, Interests from Commercial Undertakings/ Government Servants.
3. Nuclear Liability Fund, repayment of loans by Public Sector Undertakings / Government Servants etc.

Chapter - 5

5.1.1 Disbursement Under Consolidated Fund during the Financial Year 2020-21

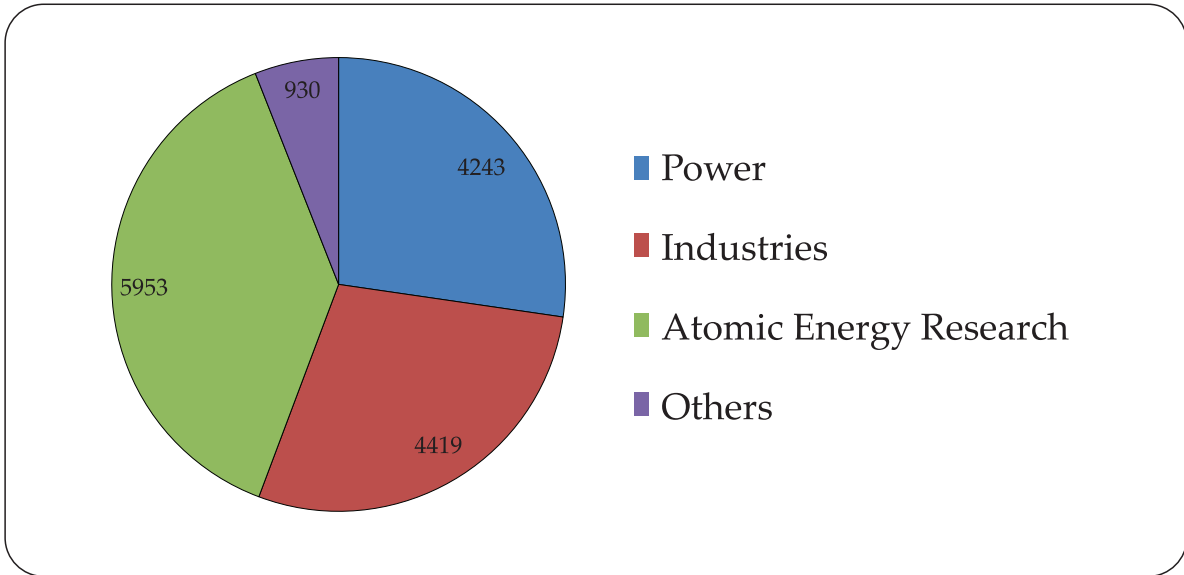
(₹ in Crore)

Sr. No.	Item	Actuals
	Revenue	
1	Interest Payment	209
2	Pension and Other Retirement Benefits	599
3	Power	4243
4	Industries	4419
5	Atomic Energy Research	5953
6	Department of Science & Technology	71
7	Social Services	2
8	Secretariat - Economic Services	49
	Total - Revenue (1 to 8)	15545
	Capital	
9	Power Project	2722
10	Atomic Energy Industries	3448
11	Atomic Energy Research	1283
12	Loans to Government Servants etc.	3
	Total - Capital (9 to 12)	7456
	Total - Disbursements (1 to 12)	23001

Disbursement Under Consolidated Fund

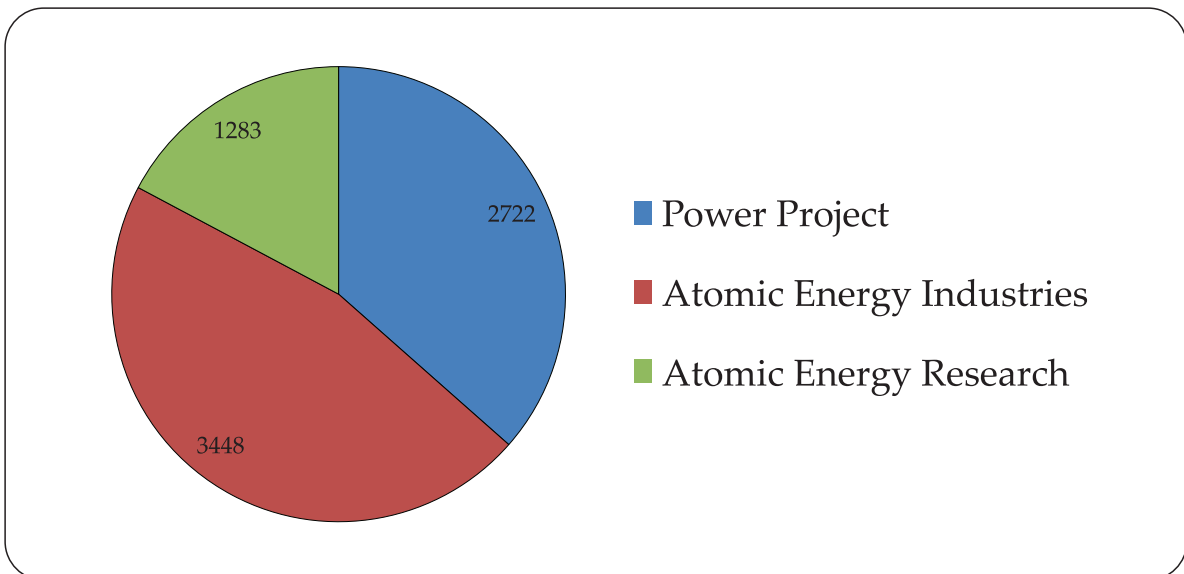
**5.1.2 Disbursement Under Consolidated Fund
Revenue (Total ₹ 15545 Crore)**

(₹ in Crore)



**5.1.3 Disbursement Under Consolidated Fund
Capital (Total 7456 Crore)**

(₹ in Crore)



**5.2 Debt, Deposit, Remittance & Suspense Head Balances
in Finance Accounts 2020 - 21**

(₹ in Crore)

Major Head	Opening Balance as on 1.4.2020	Receipts during 2020-21	Disbursement during 2020-21	Closing Balance as on 31.3.2021
<u>CONSOLIDATED FUND OF INDIA</u>				
<u>LOANS & ADVANCES</u>				
6801 - Loans for Power Projects	Dr. 7443.67	816.77	2170.00	Dr. 8796.90
7475 - Loans for Other General Economic Services	Cr. 0.00	0.00	0.00	Cr. 0.00
7610 - Loans to Government servants etc.	Dr. 20.50	5.19	2.86	Dr. 18.17
Total - CONSOLIDATED FUND	Dr. 7464.17	821.96	2172.86	Dr. 8815.07
<u>PUBLIC ACCOUNT</u>				
<u>SMALL SAVINGS, PROVIDENT FUND ETC.</u>				
8008 - Income & Expenditure of National Small Savings	Dr. 0.19	0.00	0.00	Dr. 0.19
8009 - State Provident Fund	Cr. 2655.62	603.23	445.92	Cr. 2812.92
8011 - Insurance & Pension Funds	Dr. 47.64	2.59	10.37	Dr. 55.42
8012 - Special Deposits & Accounts	Cr. 3.91	0.00	0.00	Cr. 3.91
8014 - Postal Life Insurance Scheme	Cr. 75.25	7.75	0.00	Cr. 83.00
Total - SMALL SAVINGS, PF ETC.	Cr. 2686.95	613.57	456.29	Cr. 2844.23

continue.....

Disbursement Under Consolidated Fund

**5.2 Debt, Deposit, Remittance & Suspense Head Balances
in Finance Accounts 2020 - 21**

(₹ in Crore)

Major Head	Opening Balance as on 1.4.2020	Receipts during 2020-21	Disbursement during 2020-21	Closing Balance as on 31.3.2021
<u>RESERVE FUNDS</u>				
8115 - Depreciation/Renewals of Reserve Fund	Cr. 444.39	24.00	6.50	Cr. 461.89
8121 - General & Other Reserve Fund	Cr. 0.00	0.00	0.00	Cr. 0.00
Total - RESERVE FUNDS	Cr. 444.39	24.00	6.50	Cr. 461.89
<u>DEPOSITS AND ADVANCES</u>				
8443 - Civil Deposits	Cr. 1148.57	343.06	174.31	Cr. 1317.32
8550 - Civil Advances	Dr. 0.33	0.10	0.11	Dr. 0.34
Total - DEPOSITS AND ADVANCES	Cr. 1148.24	343.16	174.42	Cr. 1316.98
<u>SUSPENSE & MISCELLANEOUS</u>				
8658 - Suspense Accounts	Cr. 147.28	291.23	-22.85	Cr. 461.37
8670 - Cheques and Bills	Cr. 119.40	-108.83	0.00	Cr. 10.57
8672 - Permanent Cash Imprest (Civil)	Dr. 0.25	0.01	0.02	Dr. 0.25
8674 - Security Deposits made by Govt.	Dr. 122.44	0.01	1.12	Dr. 123.55
8675 - Deposits with Reserve Bank (Closed to Govt. Account)	Closed to Govt. A/c.	18709.40	7519.33	Closed to Govt. A/c.
8680 - Misc. Govt. Account	Closed to Govt. A/c.	0.00	0.00	Closed to Govt. A/c.
Total - SUSPENSE & MISCELLANEOUS	Cr. 143.99	18891.82	7497.62	Cr. 348.13
Total - PUBLIC ACCOUNT	Cr. 4423.57	19872.55	8134.83	Cr. 4971.23

5.3 Statement of Central Transactions (SCT) of other Ministries

Though the Grant No.3 - Atomic Energy is totally controlled by this Department, some portion of funds were placed at the disposal of other Ministries to incur expenditure on behalf of this Department. During the year 2020-21 Ministry of External Affairs incurred expenditure to the tune of ₹ 3.40 Crore in respect of two regular establishments abroad viz. Embassy of India, Vienna and Technical Liaison Mission, Paris.

5.4 Statement of Central Transactions (SCT) of D.A.E

Principal Accounts Office, DAE had also incurred expenditure on behalf of other Ministries. All these expenditures were routed through the Statement of Central Transactions of DAE and appeared in the Appropriation Accounts of respective Ministries. The statement given below indicates such cases:

Grant No.	Details	₹ in Crore	Ministry against which the bookings made
35	Major Head -2049-Interest Payment	208.84	Ministry of Finance
27	Major Head -7610-Loans to Government Servants	2.86	Ministry of Finance
37	Major Head -2071-Pension and Other Retirement Benefits	599.05	Ministry of Finance, Central Pension Accounting Office
37	Major Head -2235-Social Securities and welfare	0.41	Ministry of Labour
46	Major Head -2245-Relief on acct of natural Calamities	1.01	Ministry of Home Affairs
87	Major Head -3425-Other Scientific Research	71.12	Ministry of Science & Technology

5.5 Appropriation Accounts

The Appropriation Accounts of the Department indicates the financial transactions that have taken place under Grant No. 3 - Atomic Energy. Expenditure incurred under Revenue and Capital Divisions along with its bifurcation into Charged and Voted is depicted in the Appropriation Accounts.

The charts given in the next pages explain the fund allocation and their utilization in the Department. The actual expenditure under the Grant could not reach the B.E. for various reasons resulting in savings in excess of ₹ 100 Crore.

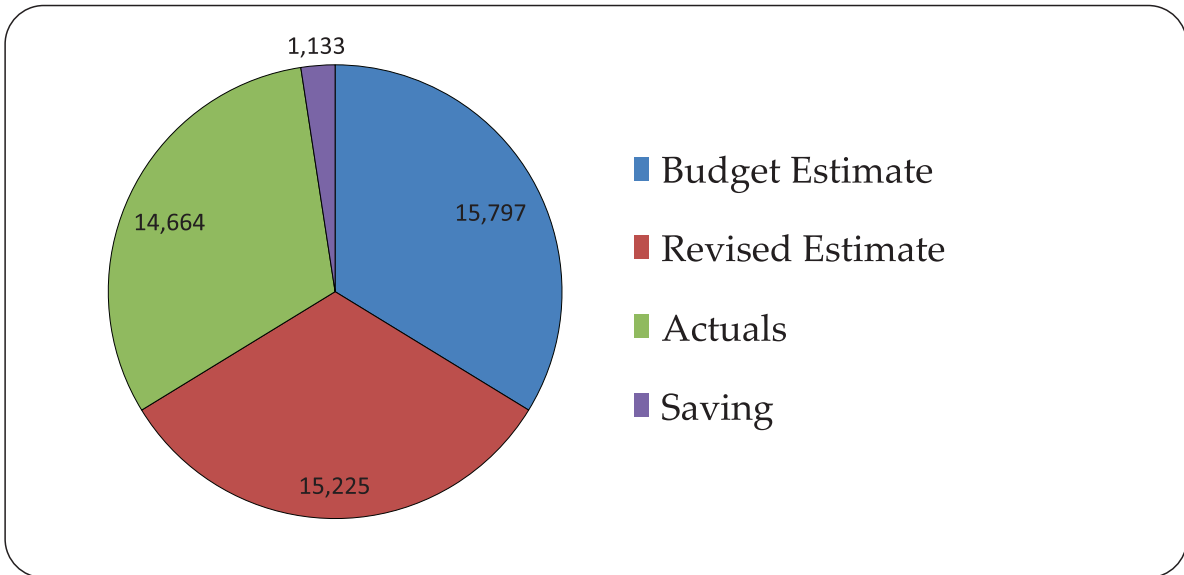
An Explanatory Note for the saving in excess of ₹ 100 Crore under Revenue & Capital Division has been furnished to Director General of Audit, Central Revenues for vetting. On vetting it will be furnished to The Public Accounts Committee through Ministry of Finance.

The Appropriation Accounts under Grant No. 3 - Atomic Energy is explained in the next two pages.

Appropriation Accounts 2020-21

**Atomic Energy
Revenue Division**

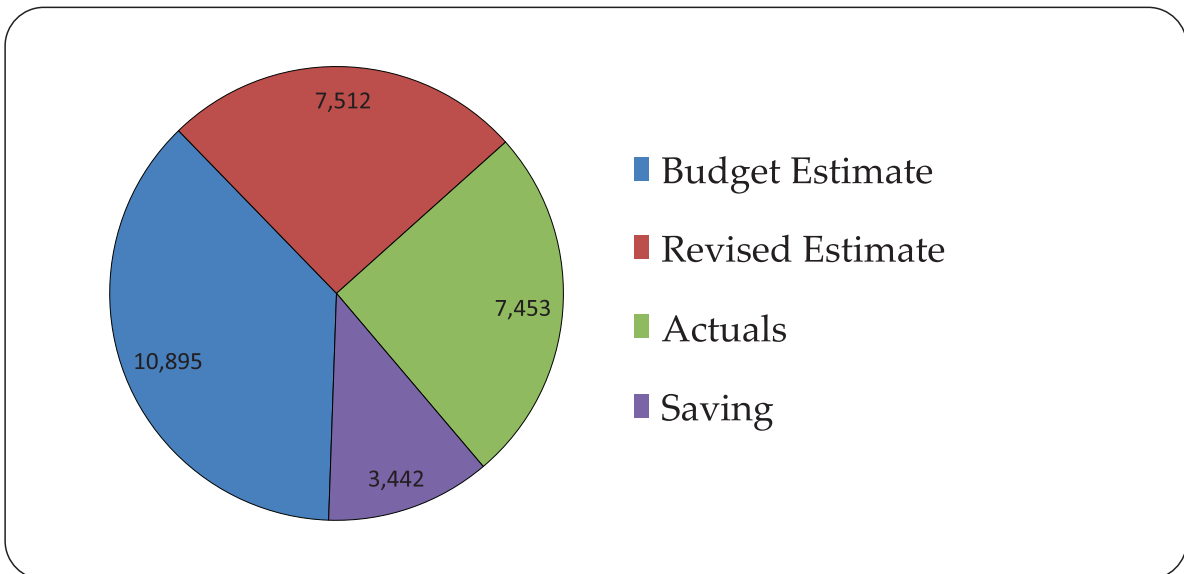
(₹ in Crore)



Appropriation Accounts 2020-21

**Atomic Energy
Capital Division**

(₹ in Crore)



Disbursement Under Consolidated Fund

5.5.1 Major Headwise Statement for the Year 2020 - 21

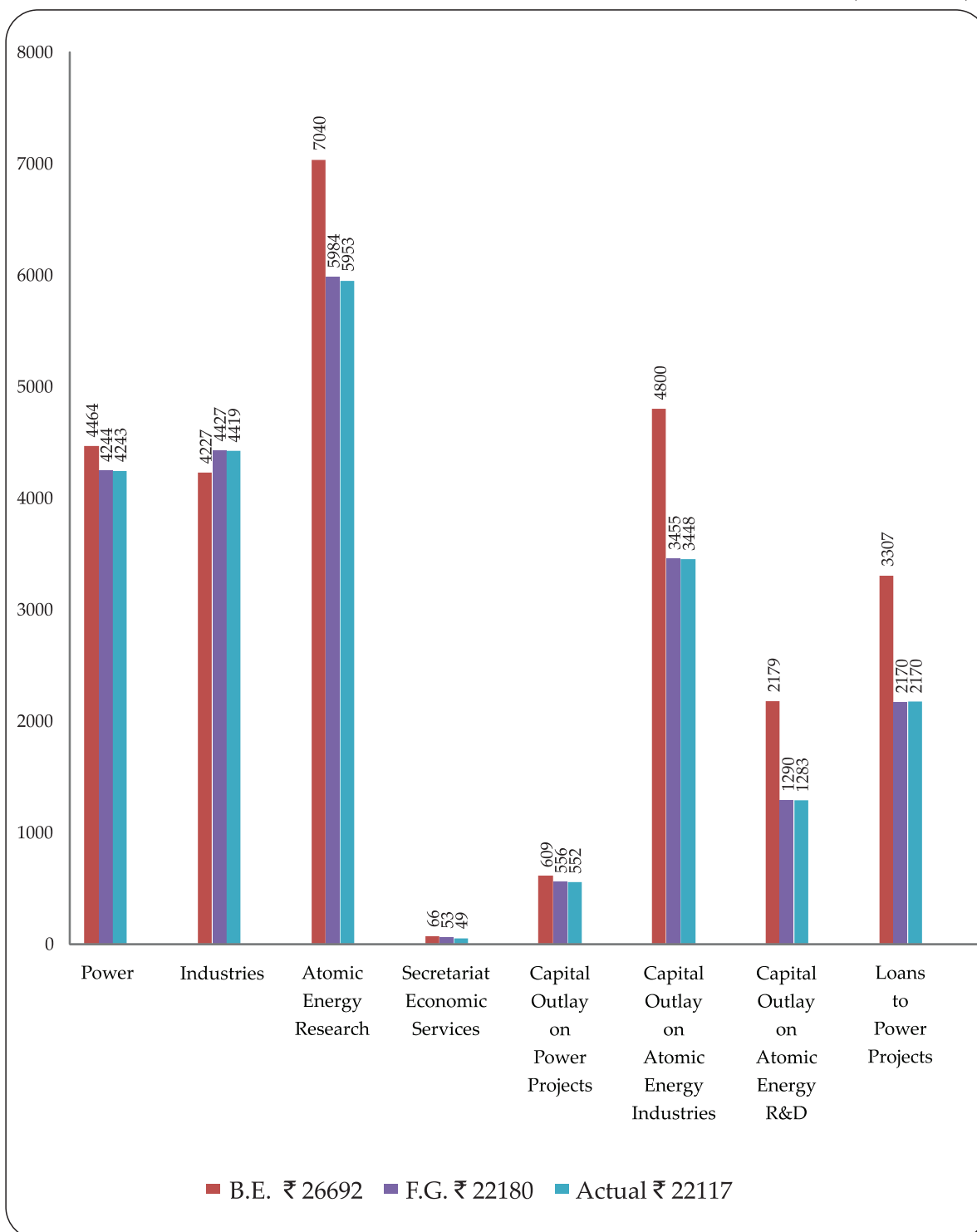
(₹ in Crore)

Major Head	B.E. 2020-21	R.E. 2020-21	F.G. 2020-21	Actual Expenditure
<u>Grant No. 3 Atomic Energy</u>				
Power	4464	4448	4244	4243
Industries	4227	4547	4427	4419
Atomic Energy Research	7040	6165	5984	5953
Secretariat - Economic Services	66	66	53	49
Capital Outlay on Power Projects	609	599	556	552
Capital Outlay on Atomic Energy Industries	4800	3493	3455	3448
Capital Outlay on Atomic Energy R&D	2179	1250	1290	1283
Loans to Power Projects	3307	2170	2170	2170
Total - Grant No. 3	26692	22738	22180	22117

Note : Final Grant (F.G.) inclusive of B.E., Supplementary Grant, Reappropriation & Surrender

5.5.2 Major Sectorwise Statement for the Year 2020-21

(₹ in Crore)



5.6 Details of Suspense

Operation of Suspense Heads is resorted to account for banking transactions (Public Sector Bank Suspense) & the transactions related to Ministry of Defence (PAO suspense). The operation of Suspense is closely monitored and as on 31.03.2021 the balance is ₹ 461.37 Crore (Credit).

The transactions under the various Suspense Heads during the year 2020-21 are as follows:

(₹ in Crore)

Head of Account	Transactions during 2020-21			
	Opening Balance as on 01.04.2020	Receipt during 2020-21	Disbursement during 2020-21	Closing Balance as on 31.03.2021
8658 – SUSPENSE ACCOUNTS				
Pay & Accounts Office Suspense	Cr. 133.35	282.37	0.00	Cr. 415.72
Suspense Accounts (Civil)	Cr. 2.21	(-)0.12	0.00	Cr. 2.09
Public Sector Bank Suspense	Cr. 6.23	9.39	(-)22.89	Cr. 38.51
GST	Cr. 5.50	(-)0.41	0.04	Cr. 5.05
Total - Suspense	Cr. 147.29	291.23	(-) 22.85	Cr. 461.37

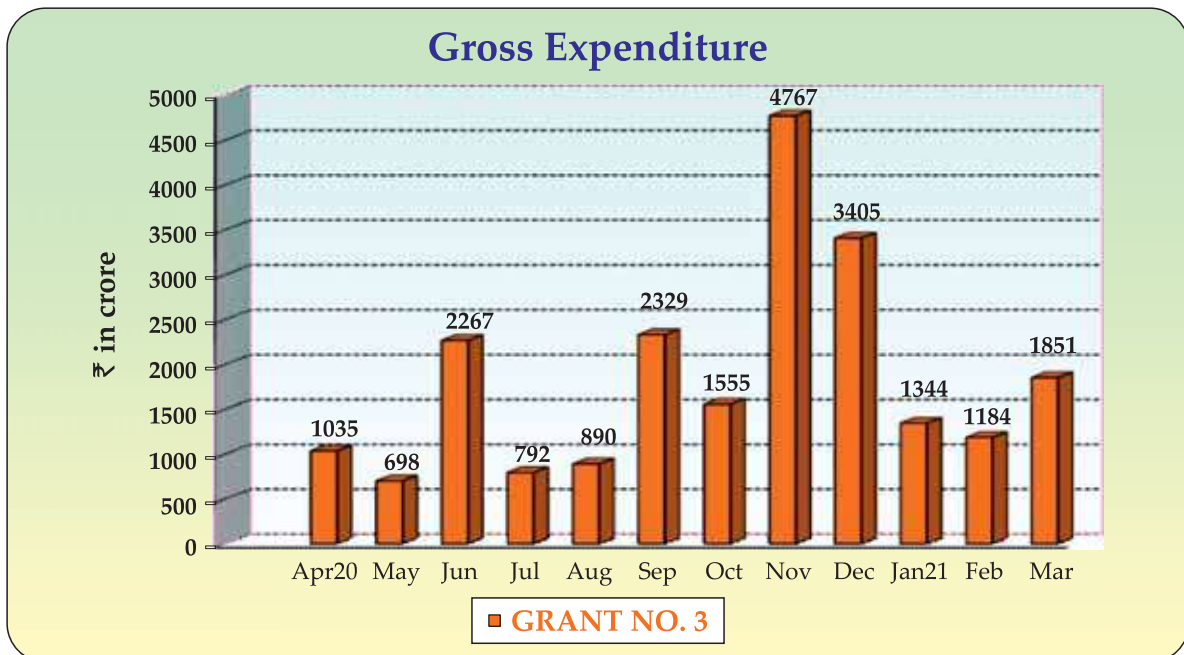
Chapter - 6

Monthly Trend of Expenditure

6.1 Monthly Trend of Gross Expenditure (Total)

(₹ in Crore)

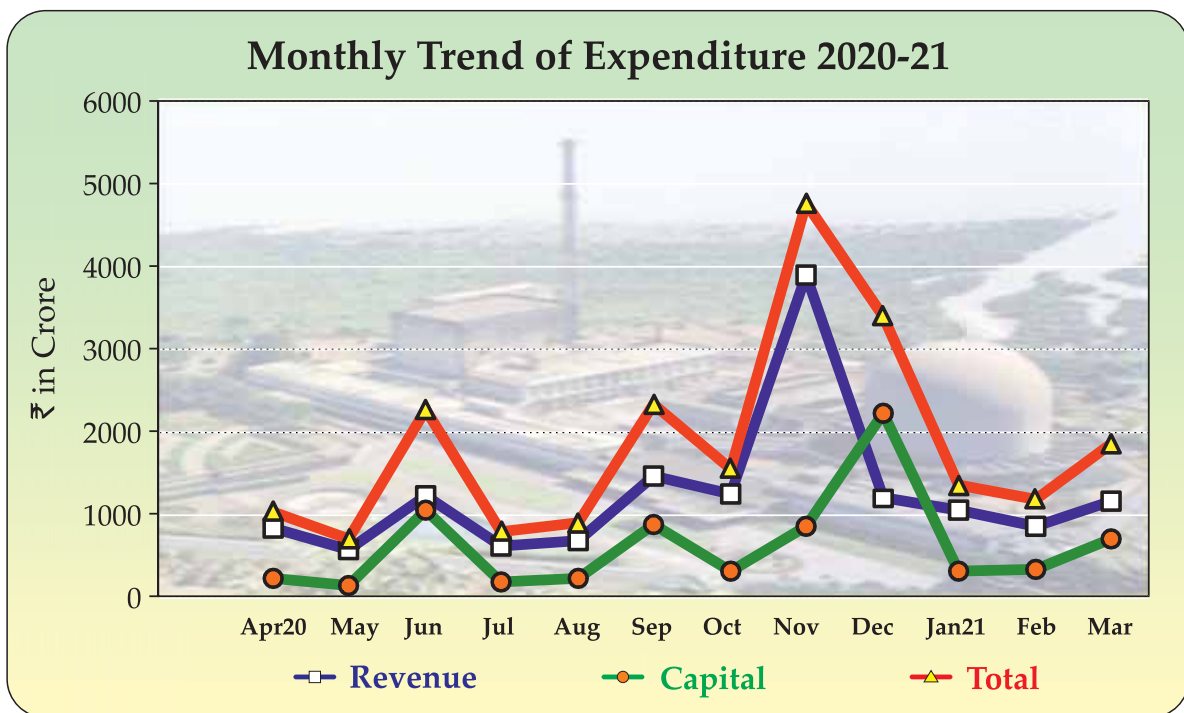
Month	Grant No. 3
April, 2020	1035
May	698
June	2267
July	792
August	890
September	2329
October	1555
November	4767
December	3405
January, 2021	1344
February	1184
March	1851
Total	22117



6.2 Monthly Trend of Expenditure Under Grant No. 3 (Gross) for 2020-21

(₹ in Crore)

Month	Grant No. 3 - Atomic Energy		
	Revenue	Capital	
April, 2020	815	220	1035
May	557	141	698
June	1222	1045	2267
July	597	195	792
August	668	222	890
September	1448	881	2329
October	1244	311	1555
November	3901	866	4767
December	1180	2225	3405
January, 2021	1035	309	1344
February	846	338	1184
March	1151	700	1851
Total	14664	7453	22117



Chapter - 7

Receipts of the Department during the Financial Year 2020 -21

7.1 Revenue Receipts

(₹ in Crore)

MAJOR HEAD	B.E.	R.E.	ACTUALS
0801 - Power	3320.69	2910.48	3666.14
0852 - Industries	3125.00	3297.47	1888.41
1401 - R & D	99.14	90.08	84.86
Total	6544.83	6298.03	5639.41

7.2 Recoveries Adjusted in Accounts As Reduction of Expenditure (Under Part-IV of DDG)

(₹ in Crore)

MAJOR HEAD	B.E.	R.E.	ACTUALS
2852	33.24	33.24	46.00
3401	66.50	66.50	38.77
4861	1550.10	1550.10	955.44
Total	1649.84	1649.84	1040.21

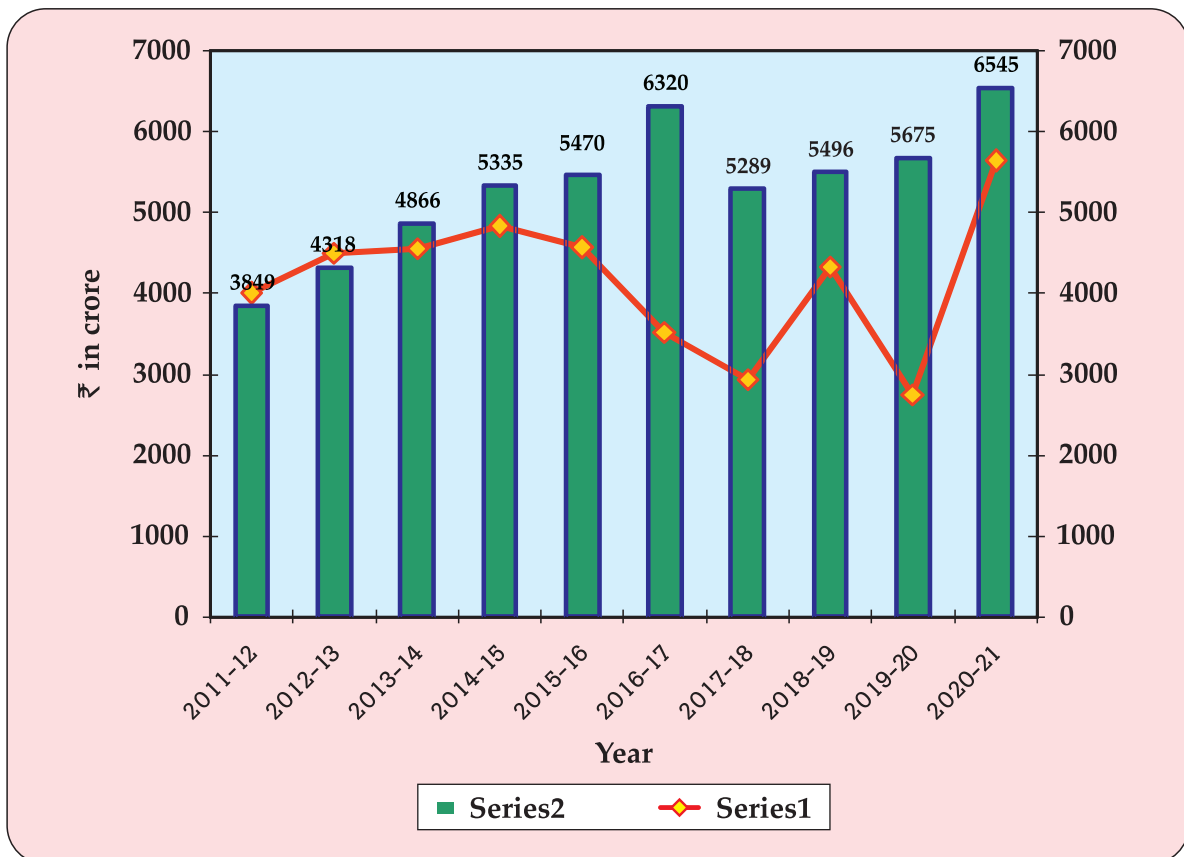
Receipts of the Department

7.3 Departmental Revenue Receipts from 2011-2021

(₹ in Crore)

Year	B.E.	Actual
2011-12	3849	4000
2012-13	4318	4494
2013-14	4866	4554
2014-15	5335	4826
2015-16	5470	4562
2016-17	6320	3513
2017-18	5289	2935
2018-19	5496	4331
2019-20	5675	2744
2020-21	6545	5639

Revenue Receipts 2011-2021



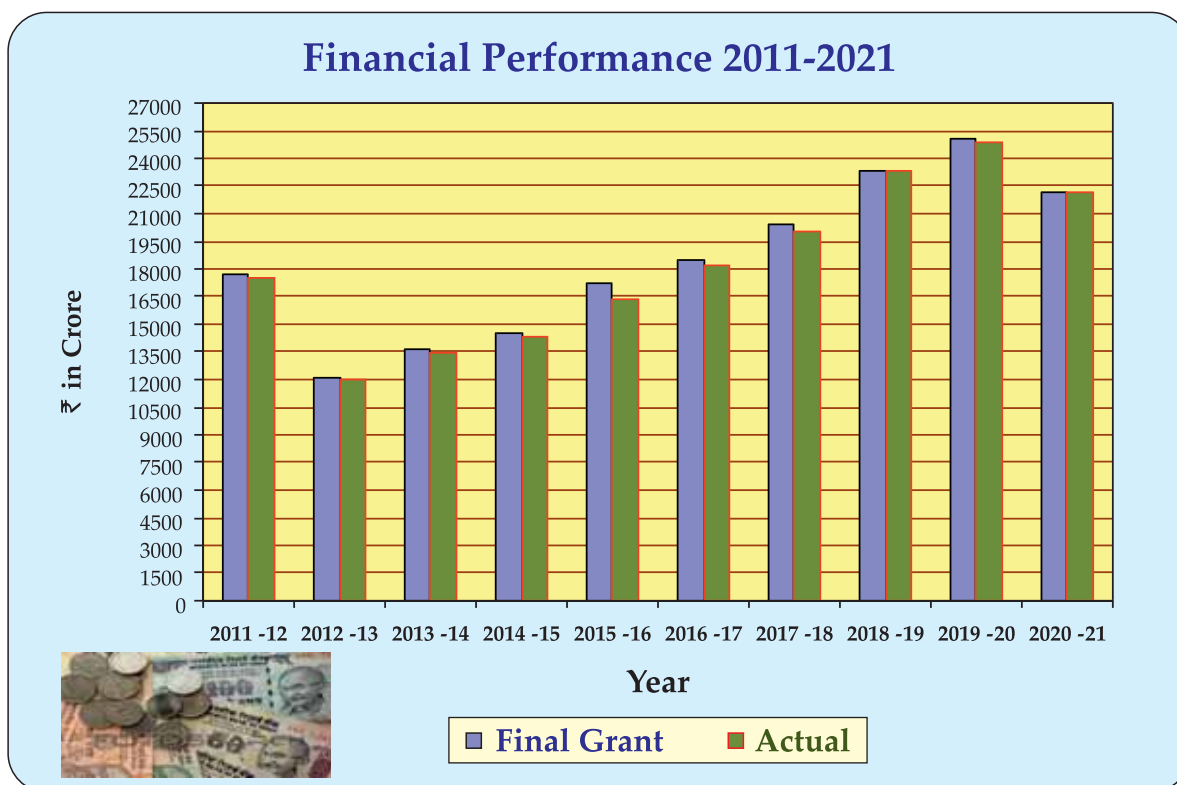
Chapter - 8

Financial Results

8.1 Financial Performance during 2011-2021

(₹ in Crore)

Year	Budget + Sup.Grt.	Surrender	Final Grant	Actuals	Saving over B.E.
2011-12	18813	1138	17675	17516	1297
2012-13	13917	1799	12118	11982	1935
2013-14	15125	1514	13610	13437	1688
2014-15	16147	1591	14556	14281	1866
2015-16	17703	463	17240	16380	1323
2016-17	20105	1642	18463	18238	1867
2017-18	20676	281	20395	20067	609
2018-19	23903	566	23337	23303	600
2019-20	25096	31	25065	24880	216
2020-21	26692	4512	22180	22117	4575



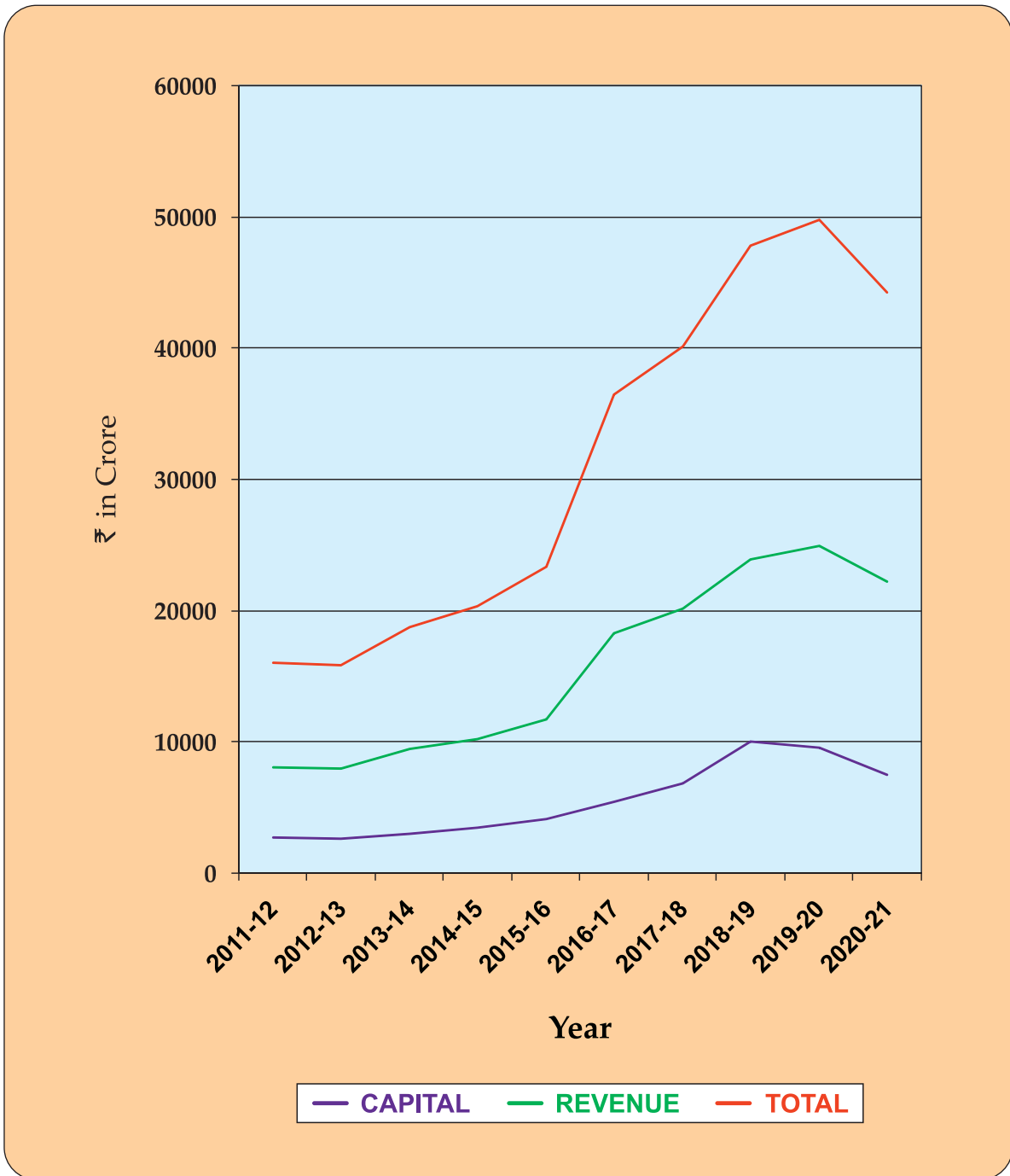
**8.2 Capital & Revenue Expenditure
Department Atomic Energy**

(₹ in Crore)

Year	CAPITAL		REVENUE		TOTAL	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
2011-12	3467	2644	5637	5394	9104	8038
2012-13	3831	2590	5565	5331	9396	7921
2013-14	4122	2940	6638	6440	10760	9380
2014-15	4420	3394	6830	6771	11250	10165
2015-16	4514	4041	7640	7606	12154	11647
2016-17	7155	5419	12950	12819	20105	18238
2017-18	6878	6762	13798	13305	20676	20067
2018-19	9974	9956	13929	13347	23903	23303
2019-20	9590	9464	15506	15416	25096	24880
2020-21	10895	7453	15797	14664	26692	22117

* Note : Budget inclusive of Supplementary Grant

8.2.1 Capital & Revenue Expenditure of Department of Atomic Energy



Chapter - 9

9.1 Investments in PSUs

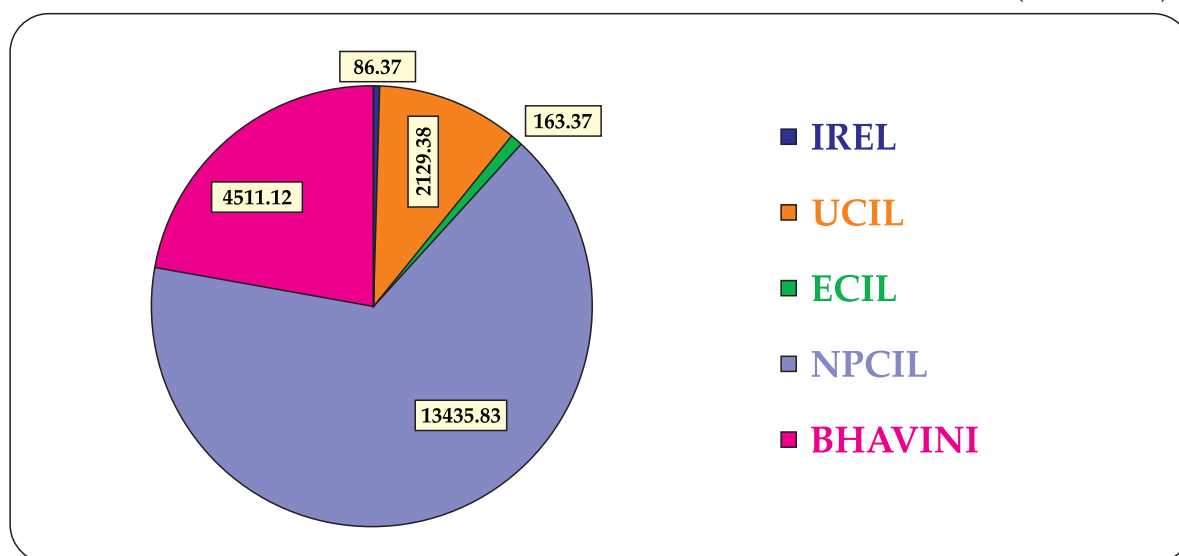
Investments in PSUs upto 31.3.2021 is as shown under :

(₹ in Crore)

Sl. No.	Public Sector Undertakings	Investments made as on 31.3.2020	Investments made in 2020-21	Total Investments as on 31.3.2021	Dividend
1	Indian Rare Earths Ltd.	86.37	0.00	86.37	72.53
2	Uranium Corporation of India Ltd.	2119.38	10.00	2129.38	160.42
3	Electronics Corporation of India Ltd.	163.37	0.00	163.37	15.13
4	Nuclear Power Corporation of India Ltd.	12935.83	500.00	13435.83	1323.00
5	Bhartiya Nabhikiya Vidut Nigam Ltd. (Bhavini)	4471.12	40.00	4511.12	0.00
	Total	19776.07	550.00	20326.07	1571.08

9.1.1 Investments in PSUs as on 31.03.2021

(₹ in Crore)



Chapter - 10

Loans Given to PSUs

10.1 Loans to PSUs

(₹ in Crore)

Sl. No.	Name of the PSU	Loan Outstanding as on 31.3.2020	Loan paid during 2020-21	Loan repaid during 2020-21	Outstanding Loan as on 31.03.2021
1	Nuclear Power Corporation of India Ltd. (NPCIL)*	6443.68	2170.00	816.77	7796.91
2	Bharatiya Nabhikiya Vidyut Nigam Ltd. (BHAVINI)	1000.00	0.00	0.00	1000.00

* For implementation of Kudankulam Nuclear Power Projects the Russian Federation has extended 85% of the value of the contract as credit. The credit utilized and yet to be repaid is reflected as outstanding loans against NPCIL.

Chapter - 11

Sector-wise Capital & Revenue Expenditure for the year 2020-21

CAPITAL

(₹ in Crore)

Sector	BE 2020-21	RE 2020-21	FG 2020-21	Expenditure upto MARCH (SY-II) 2021	% on BE	% on RE	% on FG
R & D	2178.88	1250.09	1290.25	1283.15	101	100	99
I & M	4799.62	3492.96	3454.99	3448.12	104	98	99
Power	3916.10	2769.39	2725.89	2721.57	69	98	100
Grant No. 3 - Atomic Energy	10894.60	7512.44	7471.13	7452.84	68	99	100

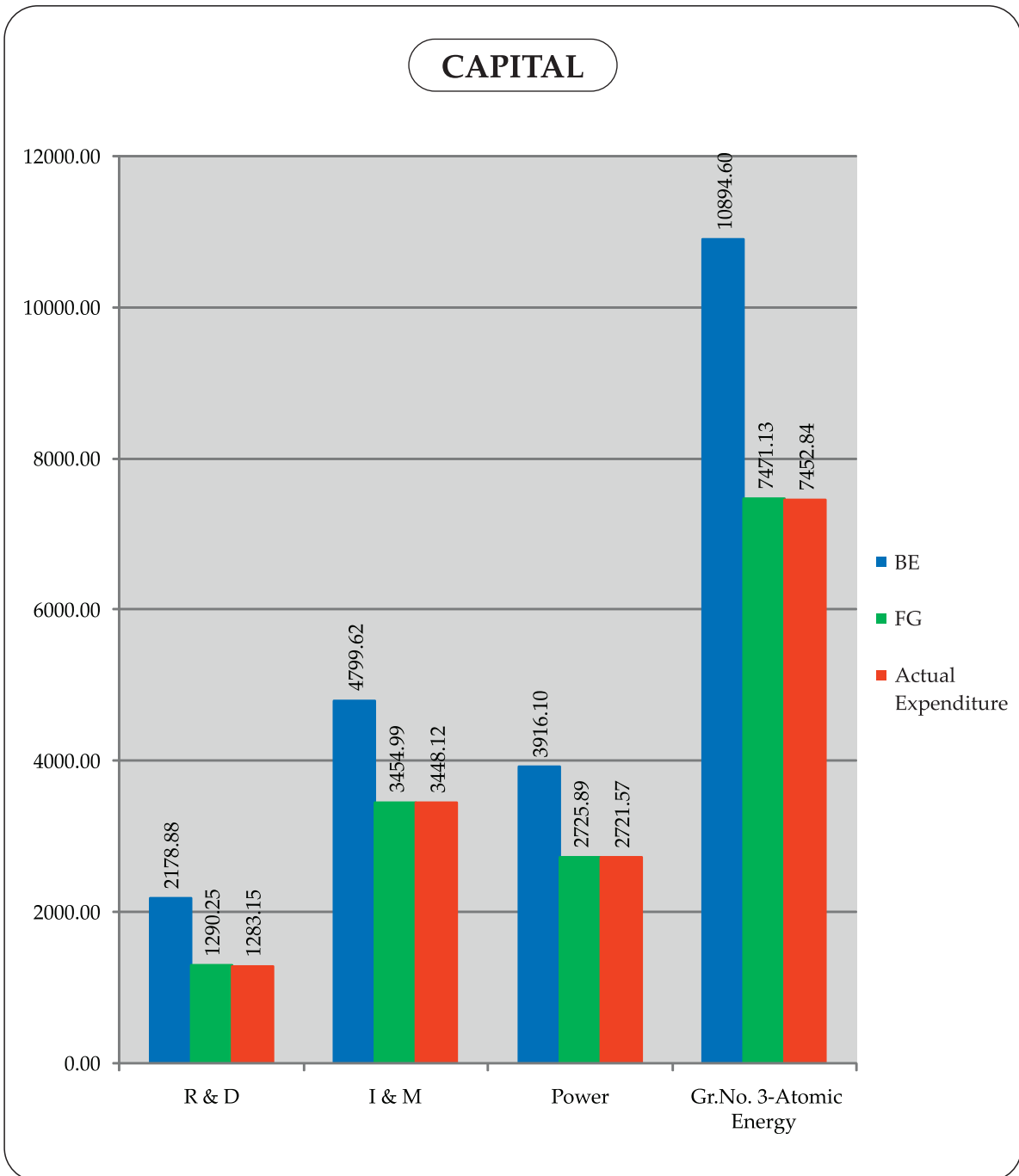
REVENUE

(₹ in Crore)

Sector	BE 2020-21	RE 2020-21	FG 2020-21	Expenditure upto MARCH (SY-II) 2021	% on BE	% on RE	% on FG
DAE Secretariat	66.00	65.52	52.80	49.02	74	75	93
R & D	7040.28	6165.11	5984.45	5952.69	85	97	99
I & M	4226.90	4546.76	4427.33	4418.83	105	97	100
Power	4463.92	4447.89	4244.44	4243.44	95	95	100
Grant No. 3 - Atomic Energy	15797.10	15225.28	14709.02	14663.98	93	96	100

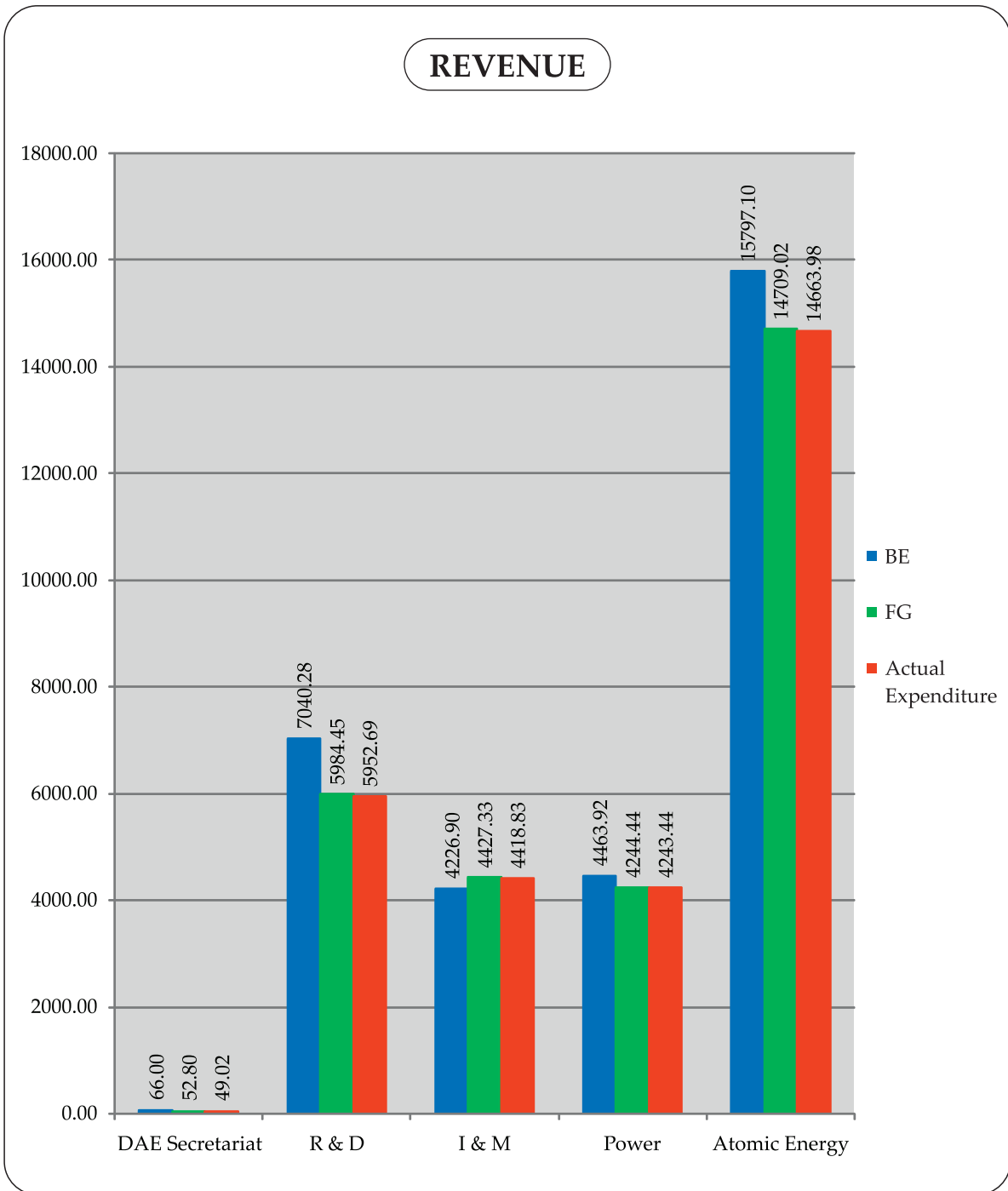
**Sector-wise Capital & Revenue Expenditure
for the Year 2020-21**

(₹ in Crore)



**Sector-wise Capital & Revenue Expenditure
for the Year 2020-21**

(₹ in Crore)



Chapter - 12

12.1 Object Headwise Expenditure for the Year 2020-21

Grant No. : 03 - Atomic Energy

(₹ in Crore)

Account Code	Account Description	Budget Estimates	Actuals
01	SALARIES	4916.48	3805.02
02	WAGES	1.72	3.46
03	OVERTIME ALLOWANCE	50.95	14.87
06	MEDICAL TREATMENT	1.11	1.52
11	DOMESTIC TRAVEL EXPENSES	69.17	19.66
12	FOREIGN TRAVEL EXPENSES	12.85	0.85
13	OFFICE EXPENSES	147.49	215.73
14	RENTS, RATES AND TAXES	6.52	5.75
16	PUBLICATIONS	24.57	27.38
20	OTHER ADMINISTRATIVE EXPENSES	4.27	1.74
21	SUPPLIES AND MATERIALS	7938.49	7624.81
24	P.O.L.	3.66	4.06
26	ADVERTISING AND PUBLICITY	15.32	6.35
27	MINOR WORKS	850.12	606.95
28	PROFESSIONAL SERVICES	610.43	542.07
30	OTHER CONTRACTUAL SERVICES	30.00	18.79
31	GRANTS-IN-AID GENERAL	487.19	342.28
32	CONTRIBUTIONS	96.05	96.87
34	SCHOLARSHIPS / STIPEND	39.18	24.10
35	GRANTS FOR CREATION OF CAPITAL ASSETS	1448.00	1098.83
36	GRANTS-IN-AID SALARIES	1166.47	1296.06
45	INTEREST	1340.00	1340.00

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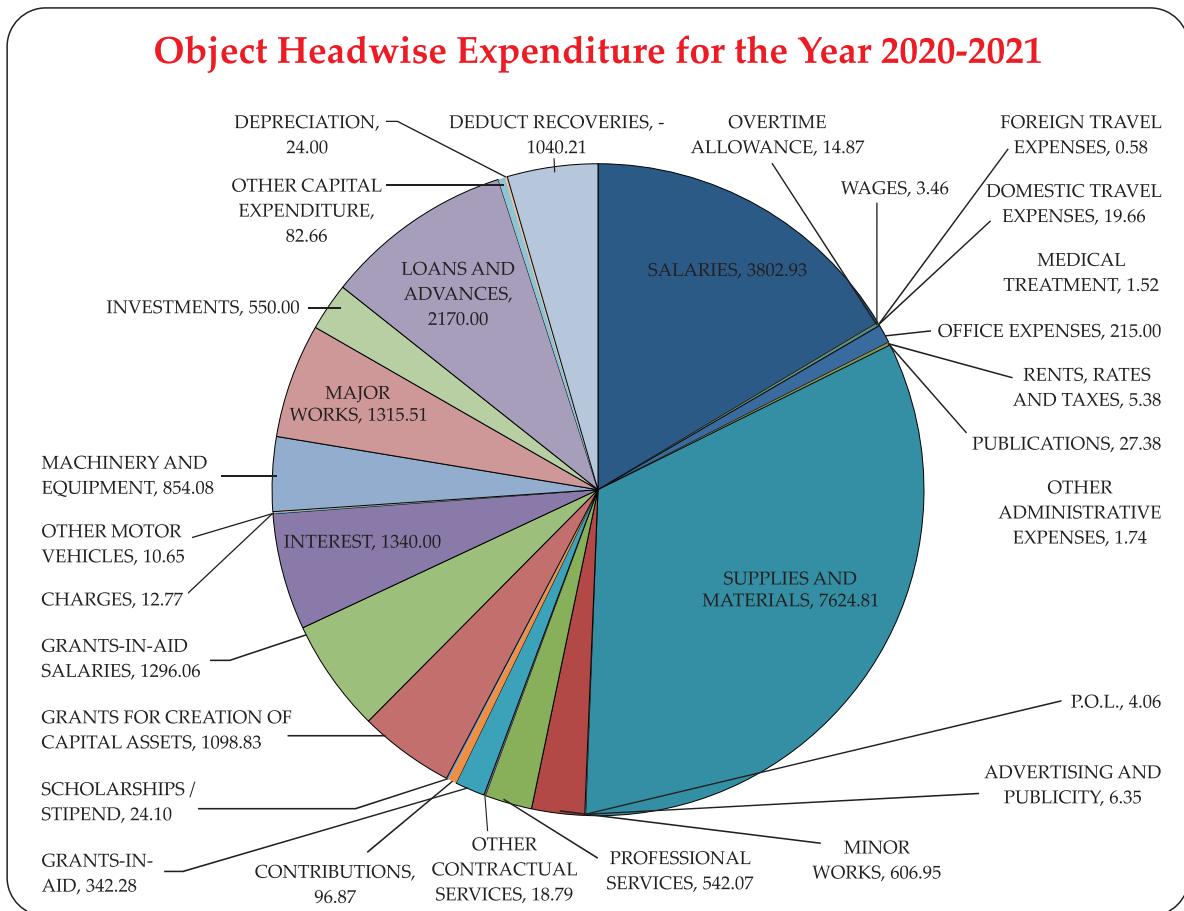
Object Headwise Expenditure

(₹ in Crore)

Account Code	Account Description	Budget Estimates	Actuals
50	OTHER CHARGES	23.41	12.77
51	MOTOR VEHICLES	23.75	10.65
52	MACHINERY AND EQUIPMENT	1442.64	854.08
53	MAJOR WORKS	1940.38	1315.51
54	INVESTMENTS	630.00	550.00
55	LOANS AND ADVANCES	3307.00	2170.00
60	OTHER CAPITAL EXPENDITURE	40.50	82.66
61	DEPRECIATION	24.00	24.00
Total	Atomic Energy	26691.70	22116.83

(₹ in Crore)

Object Headwise Expenditure for the Year 2020-2021



Chapter - 13

13. Statement Showing Composite Grants For The Financial Year 2020-21

(₹ in Crore)

HEAD OF ACCOUNT	Amount
Interest on State Provident Fund	208.84
Total : M.H. - 2049	208.84
2071- Pension & Other Retirement Benefits	
Superannuation & Retirement Allowance	2.20
Commuted Value of Pension	174.81
Gratuities	164.75
Family Pension	1.62
Contribution to Provident Fund	4.41
Leave Encashment Benefit	114.52
Government Contribution - New Pension Scheme	137.50
Deduct Recoveries	-0.75
Total : M.H. - 2071	599.05
2235- Social Security & Welfare	
Deposit Linked Insurance Scheme (GPF/CPF)	0.40
C.G.E.I.S.	0.00
Total : M.H. - 2235	0.40
7610- Loans to Govt. Servants etc.	
House Building Advance	2.34
Advance for Purchase of Motor Conveyances	1.03
Other Conveyances	0.00
Other Advances	0.00
Computer Advances	1.83
Total : M.H. - 7610	5.20

Chapter - 14

14.1 Internal Inspection Wing

Internal Inspection Wing functioning under the CCA is responsible for test checking the initial accounts records, subsidiary register maintained in the Accounting formation of the Department as also of the executive officers with a view to ensure that the initial records are maintained properly after following adequate rules & regulations, systems & procedures and financial matters.

Inspection of all Pay & Accounts Offices, Cheque Drawing DDOs, Sub-Pay Officers of Constituent Units, Executive Offices, Principal Accounts Office of DAE, and Aided Institutes under the control of the Department has been carried out as per the approved Annual Inspection Programmes.

Regular monitoring and review of ATNs, Audit Notes on APMS Portal (Audit Para Monitoring System) of C&AG are carried out. Replies to ATNs duly vetted are uploaded on APMS portal.

14.2 Objectives and Scope of Audit

The objective of the internal inspection is not merely to point out omissions and defects in accounting system, but also to extend all possible assistance to various Units of the Department to ensure uniform financial and accounting procedures in the matter of payment and maintenance of various accounts. The success of the scheme would lie in its ability to ensure the adoption of sound procedures, regularity and accuracy of accounts, and offering suggestions in the areas of economy in Government expenditure to ensure better financial discipline in the conduct of Government transactions.

The Internal Inspection Wing shall be responsible for test checking the initial accounts records, subsidiary register maintained in the accounting formation of the Department as also of the executive offices with a view to ensure that the rules and regulations are followed correctly, and systems and procedures regarding accounting and financial matters are adequate. The internal inspection shall inter-alia cover

checking of all accounts records including those relating to fund accounts, loans and advances and records pertaining to purchases, civil works, review of the installation and operating efficiency of expensive equipment and machineries, and examination of records pertaining to physical verification of stores & equipment, tools & plants. In addition, all the relevant records maintained by the Administration are also inspected.

The scope of work of Internal Inspection Wing stands widened to include performance review of the identified schemes/ projects, based on criteria of budgetary allocations, existing internal controls of monitoring and evaluation, release of funds and their utilization.

14.3 Targets fixed for audit achievements

Units due for audit during the year	Target for the year	Units audited during the year	Arrear, if any	Reasons for arrears
48 + 10*	11	11	47	Outbreak of COVID-19 pandemic

*Outstanding Audit Unit to be taken for the year 2018-19.

14.4 Public Sector Undertakings, Grantee Institutions and Banks etc. audited during the year.

Though the Grant-in-Aid to fully Aided Institutions under the administrative control of the Department is far in excess of Rs. 25 lakh per annum the accounts of the following Aided Institutions were audited during 2020-21.

- (a) Tata Memorial Centre (TMC), Mumbai
- (b) Atomic Energy Education Society (AEES), Mumbai
- © Atomic Energy Education Society (AEES), Hyderabad

14.5 Status of Audit paras

Number of paras outstanding at the beginning of the year (01.04.2020)		Number of paras settled during the year	Number of paras raised during the year	Number of paras outstanding at the end of the year (31.03.2021)
Internal Audit Paras	3707	1064	140	2783
Statutory Audit paras (ATNs)	50	03	50	52

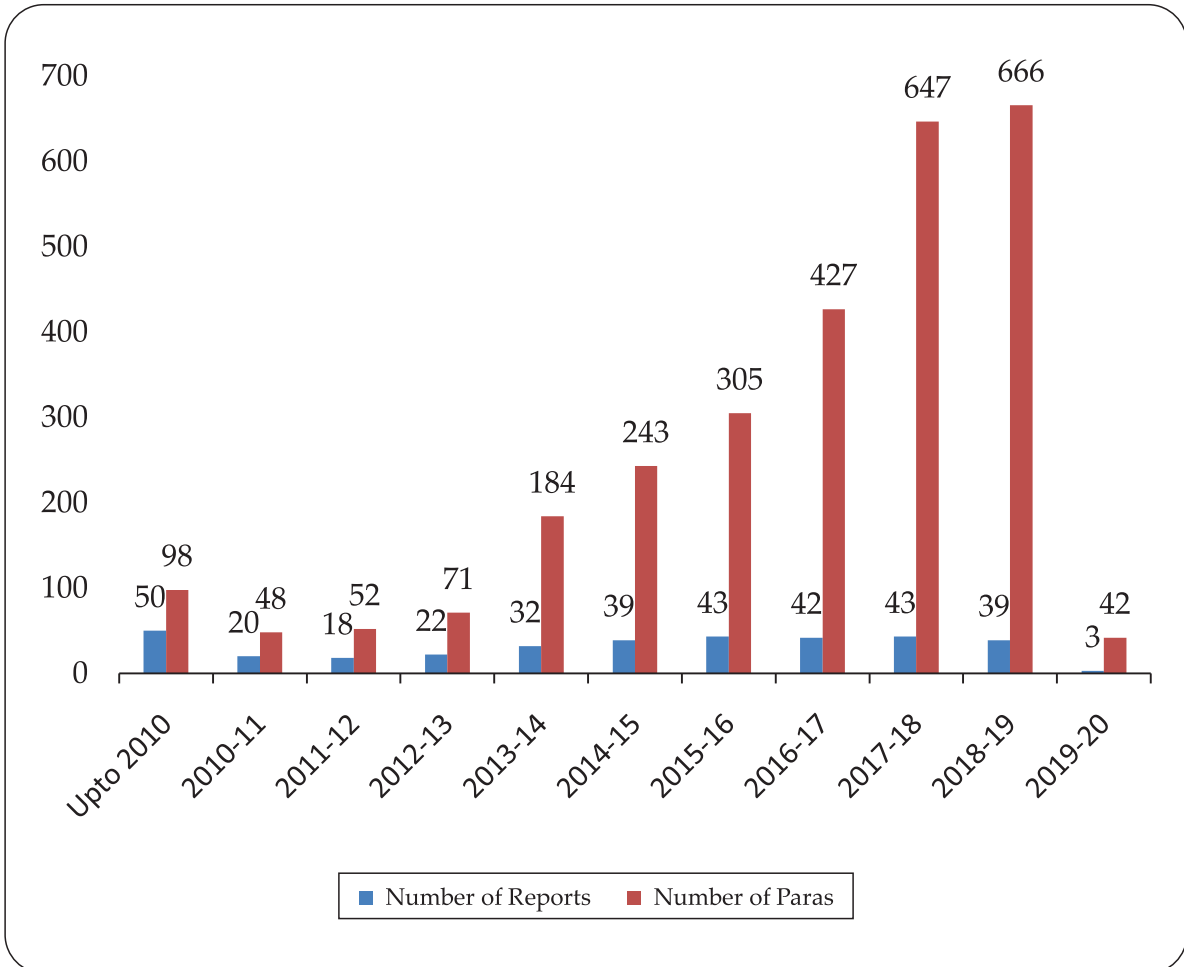
14.5.1 Table - I

YEAR WISE DETAILS OF IIW REPORTS & PARAS OUTSTANDING AS ON 31.3.2021

Year of Audit Period	Number of Reports	Number of Paras
Upto 2010	50	98
2010-11	20	48
2011-12	18	52
2012-13	22	71
2013-14	32	184
2014-15	39	243
2015-16	43	305
2016-17	42	427
2017-18	43	647
2018-19	39	666
2019-20	03	42
TOTAL	351	2783

14.5.1 Table – I

YEAR WISE DETAILS OF IIW REPORTS & PARAS OUTSTANDING
AS ON 31.3.2021



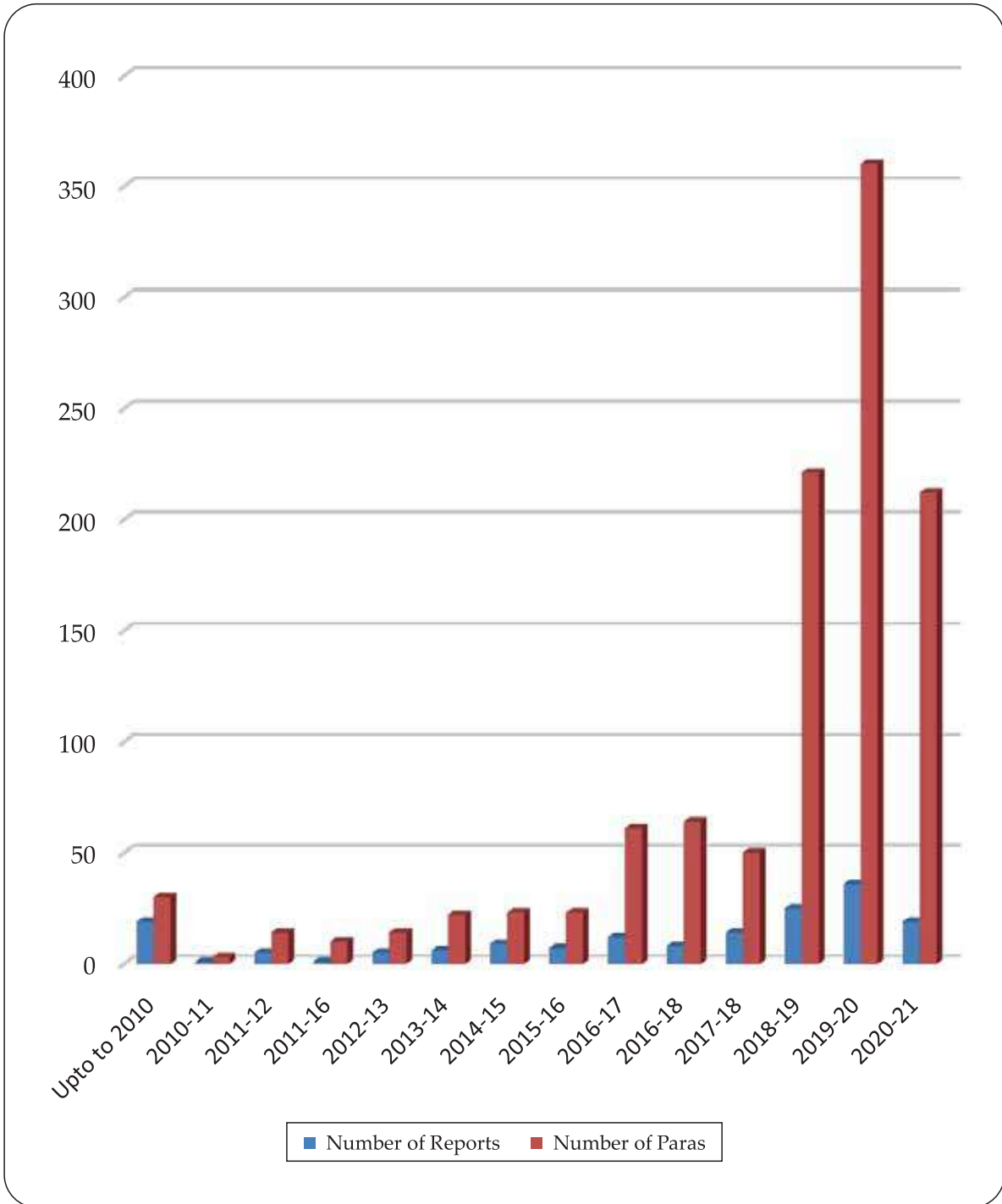
14.5.2 Table - II

**YEAR WISE DETAILS OF STATUTORY REPORTS & PARAS
OUTSTANDING AS ON 31.3.2021**

Year of Issue of Report	Number of Reports	Number of Paras
Upto to 2010	19	30
2010-11	1	3
2011-12	5	14
2011-16	1	10
2012-13	5	14
2013-14	6	22
2014-15	9	23
2015-16	7	23
2016-17	12	61
2016-18	8	64
2017-18	14	50
2018-19	25	221
2019-20	36	360
2020-21	19	212
TOTAL	167	1107

14.5.2 Table – II

YEAR WISE DETAILS OF STATUTORY REPORTS & PARAS
OUTSTANDING AS ON 31.03.2021



Unit wise Status of IIW Paras

Name of DAE Unit/ Aided Institute	Number of Outstanding IIW paras as on 31.3.2021
Bhabha Atomic Research Centre (BARC)	207
Variable Energy Cyclotron Centre (VECC)	144
Saha Institute of Nuclear Physics (SINP)	138
General Service Organisation, Kalpakkam [GSO(K)]	137
Department of Atomic Energy (DAE)	114
National Institute of Science Education & Research (NISER)	104
Tata Institute of Fundamental Research (TIFR)	98
Harish-Chandra Research Institute (HRI)	96
Nuclear Recycle Board (T)	94
National Centre for Radio Astrophysics (NCRA)	89
Tata Memorial Centre (TMC)	89
Indira Gandhi Centre for Atomic Research (IGCAR)	77
Institute for Plasma Research (IPR)	69
Nuclear Recycle Board (NRB), Kalpakkam	69
Directorate of Purchase & Stores (DPS)	67
Rare Materials Project (RMP)	66
Atomic Minerals Directorate for Exploration & Research (AMD), Jaipur	65
Nuclear Fuel Complex (NFC)	63
Raja Ramanna Centre for Advance Technology (RRCAT)	61
Institute of Plasma Research-Centre for Plasma Physics (IPR-CPP)	59
Heavy Water Plant (HWP), Kota	58
Institute of Physics (IOP)	54
Atomic Energy Education Society (AEES)	49
Atomic Minerals Directorate for Exploration & Research (AMD), Nagpur	44
Atomic Energy Regulatory Board (AERB)	44

Name of DAE Unit/ Aided Institute	Number of Outstanding IIW paras as on 31.3.2021
Atomic Minerals Directorate for Exploration & Research (AMD), Tata Nagar	43
National Centre for Biological Sciences (NCBS)	43
Dr. Bhubaneswar Borooach Cancer Institute (BBCI)	43
Heavy Water Board (HWB)	41
Advance Centre for Treatment, Research & Education in Cancer (ACTREC)	39
Atomic Minerals Directorate for Exploration & Research (AMD), Shillong	34
Board of Radiation & Isotope Technology (BRIT)	33
Regional Purchase Unit, Manuguru (RPUM)	33
Zirconium Complex (ZC)	32
Atomic Minerals Directorate for Exploration & Research (AMD), Delhi	30
Atomic Minerals Directorate for Exploration & Research (AMD), Hyderabad	30
Atomic Minerals Directorate for Exploration & Research (AMD), Bangalore	29
Heavy Water Plant (HWP), Talcher	29
Institute for Mathematical Sciences (IMSc)	29
Directorate of Construction, Services & Estate Management (DCSEM)	26
Heavy Water Plant (HWP), Manuguru	26
Heavy Water Plant (HWP), Baroda	24
Madras Regional Purchase Unit (MRPU)	18
Atomic Energy Education Society, Hyderabad [AEES(HYD)]	13
Heavy Water Plant (HWP), Tuticorin	11
Homi Bhabha Centre for Health & Research Centre	10
Bhabha Atomic Research Centre (BARC), Vizag	7
Nuclear Recycle Board (NRB), Mumbai	5

Initiatives by Internal Inspection Wing DAE during the Financial year 20-21.

Digitization of outstanding paras.

IIW, DAE has efficiently utilized COVID 19 lockdown period in digitization of entire outstanding paras. During the period about 2783 outstanding paras have been digitized along with its respective merged paras in a systematic Database pattern. The updated database provides the relevant information which is helpful to analyse and identify the weak and strong areas of the units. Status of paras are now available in digital mode and can be retrieve easily for the purpose of MIS report and decision makings.

Special drive for settlement of old outstanding paras during lock down.

During 2020-21, IIW completed audit of 7 Pay & Accounts Offices and 3 Grant-in-Aid Institutions. During lockdown period, focus was shifted to settlement of outstanding paras. Efforts made in this direction and closed 1064 outstanding paras with recovery to the tune of 1880.37 lakhs.

NPS Special Audit.

As per CGA guideline vide OM Q-18/14/2020-IAD-CGA(E-3803)/1627 dated 22/10/2020 NPS related activities/parameters are included under the scope of Internal Audit. The details regarding NPS activities/parameters are collected through email by sending questionnaire to 48 units. Special efforts have been taken to conduct physical verification of the records of 8 local units. The report for this special audit has been submitted to CGA.

PFMS audit.

Implementation of Public Financial Management System (PFMS) in DAE started from December 2019. A review of the Compliance of Security protocols on PFMS by Internal Inspection Wing of the Department was conducted on 07.09.2020 and 09.09.2020 as per the security guidelines/protocols issued vide OM no. G.25014/16/2018-19/MF.CGA/IAD/1279 dated 16/06/2020.

Post checking of vouchers passed during Covid-19 lockdown.

As per OM dated. 19.05.2020 issued by the Office of CGA, Internal Inspection Wing has verified vouchers under Work from Home protocol.

Highlights of old IIW outstanding paras closed during FY 20-21

- Total numbers of outstanding paras digitized : 2783
- Total numbers of outstanding paras closed : 1064
- Closed paras pertain to recoveries : 143
- Actual amount recovered on closure of paras : 1880.37 lakhs
- Closed paras which are procedural in nature : 921

Highlights of Action Taken Notes (C&AG paras) during FY 20-21

- Total numbers of ATNs, PAC paras processed : 36
- Total Numbers of ATNs and PAC paras uploaded on Audit Para Monitoring System : 23

ATOMIC ENERGY ESTABLISHMENTS IN INDIA



BRNS	: Board of Research in Nuclear Sciences
HBNI	: Homi Bhabha National Institute
NBHM	: National Board for Higher Mathematics
SSSF	: Solid Storage Surveillance Facility
WIP	: Waste Immobilisation Plant
AEES	: Atomic Energy Education Society
ACTREC	: Advanced Centre for Treatment, Research & Education in Cancer
TIFR	: Tata Institute of Fundamental Research
TMC	: Tata Memorial Centre
DCS&EM	: Directorate of Construction, Services & Estate Management
DPS	: Directorate of Purchase & Stores

- Research & Development Organisations
- Public Sector Undertakings
- Industrial Facilities
- Grant-in-aid Organisations
- Service Organisations

