



सत्यमेव जयते

भारत सरकार

Government of India

परमाणु ऊर्जा विभाग

Department of Atomic Energy



Accounts at a Glance
2017-18

ATOMIC ENERGY ESTABLISHMENTS IN INDIA



Front Cover : A Panoramic View of VCIL Turamdih Mine & Mill.

Back Cover : 37 Element Natural Uranium Oxide Fuel Bundle.

Preface

I am happy 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. Best 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.



(M. Sridharan)

Chief Controller of Accounts

Date: 11.09.2018

Mumbai - 400 001.



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Chapter – 1

Introduction

The Department of Atomic Energy (DAE) was formed on August 3, 1954. The programmes of DAE, multidisciplinary in nature, are geared up towards the use of atomic energy for power generation, development of radiation technology and its application in the areas of agriculture, medicine, industry and research.

The programmes being followed by DAE emanates from the following mandate:-

- 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.

Chapter – 2

Government Accounts

Government Accounts are kept in the following three parts:

1. Consolidated Fund of India :

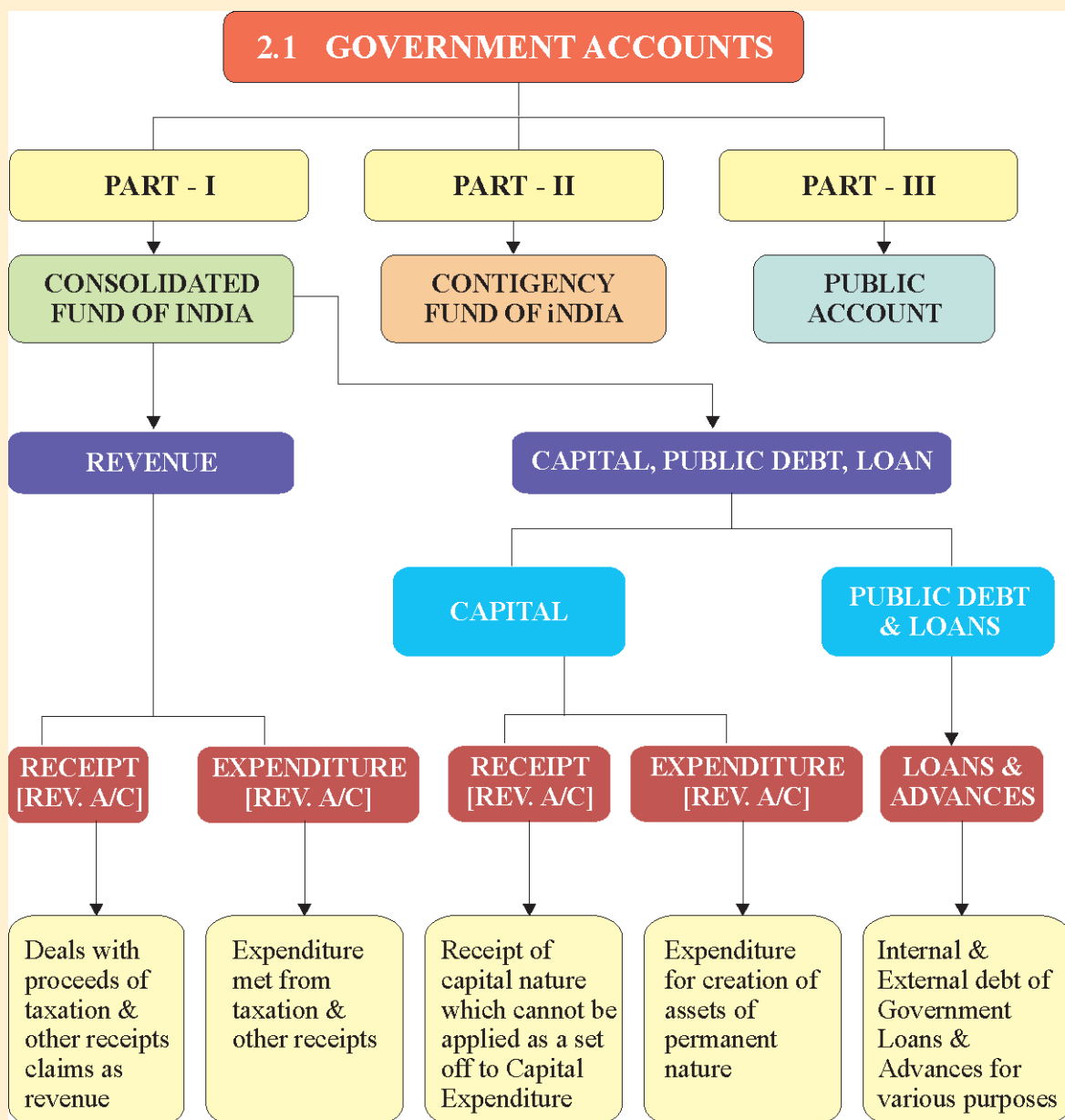
All revenues received by Government by way of taxation like Goods and Service Tax, Income-tax, Customs Duty, Land Revenue and Other Receipts flowing to Government in connection with the conduct of Government business are credited into the Consolidated Fund. Similarly, all loans raised by Government by issue of Treasury Bills and Loans obtained from Foreign Governments and International Monetary institutions and all money received by Government in repayment of Loans and Interest thereon are also credited into this Fund. All expenditure incurred by the Government for the conduct of its business including repayment of internal and external debt and release of loans to States/Union Territory Governments for various purposes is debited against this fund. Consolidated Fund of India is divided into three main division viz. Revenue Section, Capital Section and Public Debt and Loans & Advances etc.

2. Contingency Fund of India :

The money from this Fund is to be used to provide immediate relief to victims of natural calamities and also to implement any new policy decisions taken by the Government pending its approval by the Parliament. After the Parliament votes, the bill presented indicating the total expenditure to be incurred on the scheme/project during the current financial year, money already spend out of this Fund is recouped by debiting the expenditure to the concerned functional Major Head etc., in the Consolidated Fund of India.

3. Public Account of India :

All Public Money received by Government other than those which are for credit to the Consolidated Fund of India are accounted for under Public Account. Receipts under this account mainly flow from the sale of savings certificates, contributions into General Provident Fund and Public Provident Fund, Security Deposits and Earnest Money Deposit. The Public Account also includes various suspense and remittance heads.



Chapter – 3

Activities of Principal Accounts Office

The Secretary, DAE is the Chief Accounting Authority in the Department. The Principal Accounts Office under the Chief Controller of Accounts 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) working for various Constituent Units of the Department. The details of PAOs and Sub-PAOs (SPOs/DDOs) are given in Annexure-I.

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' carryout 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.

Both Control and Finance Accounts sections have been fully computerized and the manual records maintained are to the barest minimum as per the statutory requirement. These two sections interact with various Pay & Accounts Offices and Office of Controller General of Accounts, CPAO and MOF. The entire work related to Monthly Accounts and other reports from PAOs are being obtained through e-mail.

The Monthly Accounts received from PAOs through e-mail are downloaded and necessary scrutiny is carried out through computer softwares developed in-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 in to 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 Controller General of Accounts the status of various suspense heads, reconciliation of Cheques & Bills, information relating to settlement of retirement benefits, receipt of utilization certificate etc.

The statements indicating the progress of expenditure up to the current month is provided to the PAOs for review, appraisal etc. 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 the expenditure highlights shortcomings, if any. The shortcomings are brought to the attention of Heads of the Units, Heads of Accounts of the Units etc., for necessary corrective action, budgetary control and strict monitoring of fund flow. Chief Controller of Accounts reviews the status of expenditure on a monthly basis and apprises the Secretary, DAE.

Implementation of National Pension System by the Pay & Accounts Officers and Cheque Drawing DDOs of the DAE is monitored through Monthly MIS. It has ensured that SCFs are uploaded to NPSCAN and money transferred to Trustee Bank on due dates. Clarification on various issues relating to accounting and withdrawal procedure issued with the approval of CGA are also provided to the constituent Units.

Settlement of Grievances especially relating to pension matters is accorded top priority. Prompt actions taken for settlement of grievances have ensured that no grievances are pending for a long time.

Computerization in Accounts

As part of the e-governance initiatives of the Government of India, Office of Controller General of Accounts (CGA), New Delhi has introduced a Public Finance Management System (PFMS) a web-based online transaction system which has been developed by National Informatics Centre (NIC) and is administered by Controller General of Accounts. The objective of PFMS is to establish a suitable online Management Information System (MIS) and Decision Support System (DSS) for the Receipts & Expenditure of the Government of India.

DAE is in the process of developing “Uniform Compilation Package for DAE Accounts”. The programme is developed in phased manner. Resources Management Group, IGCAR, Kalpakkam is developing the Uniform Compilation Package for DAE Accounts.

As required by Office of Controller General of Accounts, New Delhi, Monthly Accounts of Department are uploaded regularly in to PFMS Portal w.e.f. September 2017 onwards.

Besides, the Monthly Accounts, the Detailed Demand for Grants (DDG) has been uploaded on PFMS Portal. The monthly expenditure figures are made available on DAE website (www.dae.gov.in) under the menu Principal Accounts Office. Some of the reports are made available by providing direct link to e-lekha.

Chapter – 4

4.1 Highlight of Annual Accounts

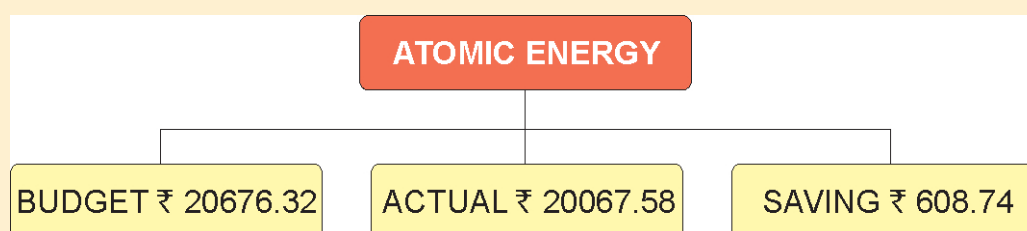
During the financial year 2017-18, the Department of Atomic Energy was authorized to operate its funds under Revenue and Capital Section of Grant No.4 - Atomic Energy. The funds provided under the Grant was ₹ 20676.32 Crore inclusive of an amount of ₹ 1059.88 Crore obtained through Supplementary Grants. Out of this, an amount of ₹ 281.50 Crore was surrendered to Ministry of Finance.

4.2 Summary of Accounts

During the year 2017-18 for Grant No. 4 - Atomic Energy the total expenditure was ₹ 20067.58 Crore against sanctioned Provision of ₹ 20676.32 Crore. The expenditure consists of revenue expenditure of ₹ 13305.12 Crore and capital expenditure of ₹ 6762.46 Crore under Grant No. 4 - Atomic Energy

4.2.1 Summary of Annual Accounts 2017 - 18

(₹ in Crore)



Note : Budget inclusive of Supplementary Grants.

Chapter – 5

Annual Accounts

5.1 Finance Accounts

Under Article 151 of the Constitution of India, Annual Accounts of the Union Government along with the Audit Report of the Comptroller and Auditor General of India, are required to be laid before each House of Parliament. These Accounts include Appropriation Accounts for each Demand for Grants and Union Finance Accounts. The Finance Accounts present the accounts of receipt and outgoings of the Central Government for the year together with the financial results disclosed by different accounts and other data coming under examination namely Revenue and Capital Accounts, Accounts of Public Debt and all other liabilities and assets as worked out from the balances recorded in the accounts. Finance Accounts is an Auditor's presentation of the general accounts of Government to the Parliament and serve the purpose of financial statements of the Union Government.

The basic materials given by the Department for preparation of Union Government Finance Accounts (SCT) for the year 2017-18 is explained in the next pages.

During the year 2017-18 the total disbursements were ₹ 26167 Crore out of which disbursements under Consolidated Fund of India was ₹ 19481 Crore and ₹ 6686 Crore under Public Account.

During the year 2017-18 the total receipt was ₹ 8495 Crore out of which Capital Receipts was ₹ 685 Crore and Revenue receipts was ₹ 7810 Crore. The Revenue receipt consist of Tax Revenue to the tune of ₹ 622 Crore and ₹ 7178 Crore under Non-Tax Revenue.

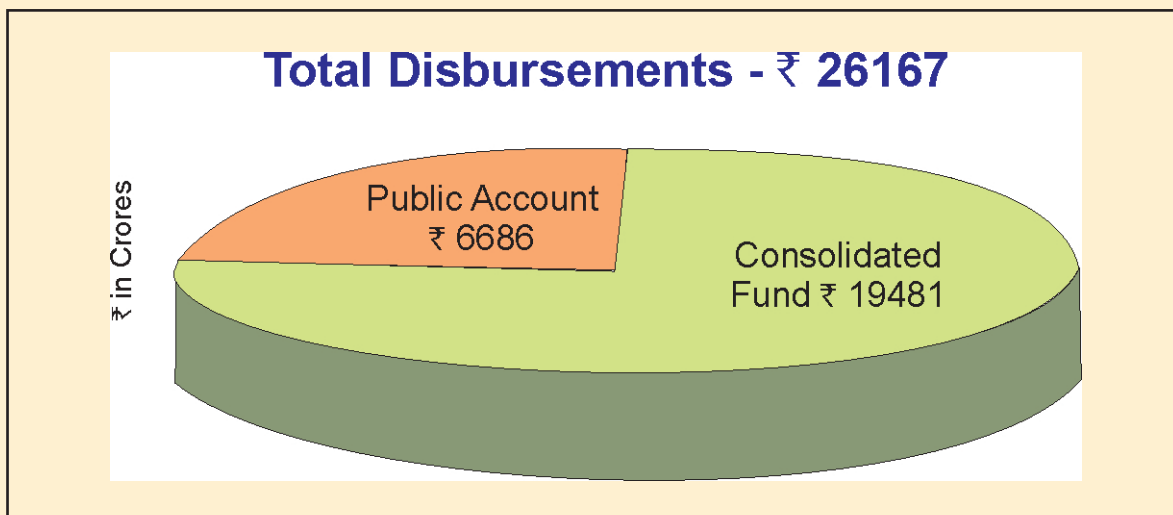
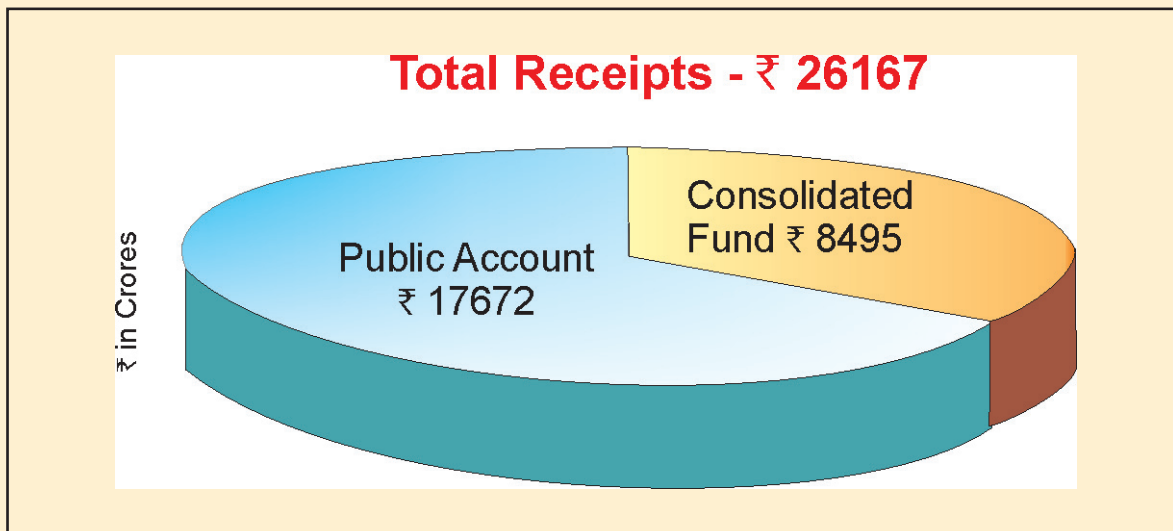
The Finance Accounts exhibits the classified and consolidated accounts of all transactions.

5.1.1 Funds Flow During the Financial Year 2017-18

(₹ in Crore)

RECEIPTS (CR.)	AMOUNT	DISBURSEMENTS (DR.)	AMOUNT
CONSOLIDATED FUND OF INDIA (C.F.I.)		CONSOLIDATED FUND OF INDIA (C.F.I.)	
REVENUE RECEIPTS	2935	REVENUE :	13875
		GEN. SERVICES	637
		ECON. SERVICES	13238
INTEREST RECEIPTS	1628		
OTHER RECEIPTS	3247	CAPITAL :	5606
		ECON. SERVICES	4854
LOAN RECOVERIES	685	LOANS & ADV.	752
TOTAL (C.F.I.)	8495	TOTAL (C.F.I.)	19481
PUBLIC ACCOUNT		PUBLIC ACCOUNT	
SMALL SAVINGS & PROVIDENT FUND	534	PROVIDENT FUND	329
DEPOSITS AND ADVANCES	450	DEPOSITS AND ADVANCES	343
RESERVE FUNDS	22	RESERVE FUNDS	35
SUSPENSE	16666	SUSPENSE	5979
TOTAL (PUBLIC ACCOUNT)	17672	TOTAL (PUBLIC ACCOUNT)	6686
TOTAL - RECEIPTS	26167	TOTAL - DISBURSEMENTS	26167

5.1.2 Fund Flow during the Financial Year 2017-18



5.2 Details of Receipts during the Financial Year 2017-18

5.2.1 Broad Categories of Receipts 2017-18

(₹ in Crore)

Sr. No.	Item	Actuals
	Revenue	
1	Tax Revenue	632
2	Non Tax Revenue	7178
3	Total - Revenue Receipts (1+2)	7810
4	Loan Recoveries from PSUs	676
5	Repayment from Govt. Servants	9
6	Total - Capital Receipts (4+5)	68
7	Total - Receipts (3+6)	8495

5.2.2 The Details of Tax Revenue and Non-Tax Revenue during the year 2017-18

Tax Revenue

(₹ in Crore)

Sr. No.	Major Head	Actuals
1	0020 - Corporation Tax	16
2	0021 - Income Tax	616
3	Total - Tax Revenue	632

Non-Tax Revenue

(₹ in Crore)

Sr. No.	Major Head	Actuals
1	0049 - Interest Receipts	1628
2	0050 - Dividend	2584
3	0071 - Contribution & Recoveries	30
4	0801 - Power	1520
5	0852 - Industries	1331
6	1401 - Atomic Energy Research	85
7	Total - Non-Tax Revenue	7178

5.2.3 Disbursement under Consolidated Fund

(₹ in Crore)

Sr. No.	Item	Actuals
	Revenue	
1	Interest Payment	159
2	Pensions and Other Retirement Benefits	478
3	Power	3727
4	Industries	3626
5	Atomic Energy Research	5785
6	Department of Science & Technology	50
7	Secretariat-Economic Services	50
	Total - Revenue (1 to 7)	13875
	Capital	
8	Capital Outlay on Power Project	1438
9	Capital Outlay on Atomic Energy Industries	2647
10	Capital Outlay on Atomic Energy Research	1519
11	Loans to Government Servants, etc.	2
	Total - Capital (8 to 11)	5606
	Total - Disbursements (1 to 11)	19481

5.3 Debt, Receipt, Remittance & Surplus Head Balances in Finance Accounts 2017-18

(₹ in lakh)

Major Head	Opening Balance as on 1.4.2017	Receipts during 2017-18	Disbursement during 2017-18	Closing Balance as on 31.3.2018
CONSOLIDATED FUND OF INDIA				
Loans & Advances				
6801 - Loans for Power Projects	Dr. 256463.58	67636.21	75000.00	Dr. 263827.37
7475 - Loans for Other General Economic Services	Dr. 0	0.00	0.00	Dr. 0.00
7610 - Loans to Government servants etc.	Dr. 3128.34	854.04	225.49	Dr. 2499.79
Total - CONSOLIDATED FUND	Dr. 259591.92	68490.25	75225.49	Dr. 266327.16
PUBLIC ACCOUNT				
Small Savings, Provident Fund etc.				
8008 - Income & Expenditure of National Small Savings	Dr. 19.37	0.00	0.00	Dr. 19.37
8009 - State Provident Fund	Cr. 206792.19	52409.71	32041.38	Cr. 227160.52
8011 - Insurance & Pension Funds	Dr. 2814.38	260.93	848.14	Dr. 3401.59
8012 - Special Deposits & Accounts	Cr. 390.78	0.00	0.00	Cr. 390.78
8014 - Postal Life Insurance Scheme	Cr. 5334.82	684.46	0.00	Cr. 6019.28
Total	Cr. 209684.04	53355.10	32889.52	Cr. 230149.62

(₹ in lakh)

Major Head	Opening Balance as on 1.4.2017	Receipts during 2017-18	Disbursement during 2017-18	Closing Balance as on 31.3.2018
Reserve Funds				
8115 - Depreciation/Renewals of Reserve Fund	Cr. 44749.29	2400.00	3497.53	Cr. 43651.76
8121 - General & Other Reserve Fund	Cr. 130.75	-130.75	0.00	Cr. 0.00
Total - Reserve Funds	Cr. 44880.04	2269.25	3497.53	Cr. 43651.76
Deposits and Advances				
8443 - Civil Deposits	Cr. 66602.91	44996.67	34297.39	Cr. 77302.19
8550 - Civil Advances	Dr. 30.92	4.39	0.75	Dr. 27.28
Total - Deposits & Advances	Cr. 66571.99	45001.06	34298.14	Cr. 77274.91
Suspense & Miscellaneous				
8658 - Suspense Accounts	Cr. 23997.33	-2744.67	238.64	Cr. 21014.02
8670 - Cheques and Bills	Cr. 6644.56	-3308.57	0.00	Cr. 3335.98
8672 - Permanent Cash Imprest (Civil)	Dr. 23.51	2.21	2.73	Dr. 24.03
8674 - Security Deposits made by Govt.	Dr. 11991.83	0.25	73.05	Dr. 12064.63
8675 - Deposits with Reserve Bank (Closed to Govt. Account)	Closed to Govt. A/c.	1672645.51	597619.30	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. 7893747.28	1666594.73	597933.72	Cr. 8962408.27
Total - Public Account	Cr. 7192851.16	1767220.13	668618.93	Cr. 8291452.36

5.4 Expenditure adjusted in Statement of Central Transactions (SCT) of other Ministries

Though the Grant No.4 - Atomic Energy is totally controlled by this Department, some portion of funds were placed at the disposal of other Ministries to incur the expenditure on behalf of this Department. During the year 2017-18 Ministry of External Affairs incurred expenditure to the tune of ₹ 365.94 Lakh in respect of two regular establishments abroad viz. Embassy of India, Vienna and Technical Liaison Mission, Paris.

5.5 Expenditure adjusted in Statement of Central Transactions (SCT) of Department of Atomic Energy

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 thousands	Ministry against which the bookings made
37	Major Head - 2049 – Interest Payment	158,94,14	Ministry of Finance
29	Major Head - 7610 – Loans to Government Servants	2,25,48	Ministry of Finance
39	Major Head - 2071 – Pension and Other Retirement Benefits	478,03,33	Ministry of Finance, Central Pension Accounting Office
39	Major Head - 2235 – Other Expenditure	38,66	Ministry of Finance, Central Pension Accounting Office
47	Major Head - 2013 – Social Security & Welfare	20,69	Cabinet Affairs
28	Major Head - 2052 – General Services	31	Ministry of Law & Justice
84	Major Head - 3425 – Other Scientific Research	49,70,82	Ministry of Science & Technology

5.6 Appropriation Accounts

The Appropriation Accounts depicts the expenditure incurred by the Department against the approved allocation. Stage-I justifies the Final Grants vis-à-vis the Budget Estimates. In the subsequent stages the actual expenditure is explained by suitable justifications. Appropriation Accounts are scrutinized by the Office of Controller General of Accounts, Director General of Audit, Central Revenues and Principal Director of Audit (Scientific Departments). The observations received from these agencies are settled and the final version of Appropriation Accounts is submitted under the signature of Secretary, DAE as Chief Accounting Authority.

The Appropriation Accounts of the Department explains the financial transactions taking place under Grant No.4 - Atomic Energy. Expenditure incurred under Revenue and Capital with its bifurcation of Charged and Voted has been explained in the Appropriation Accounts.

The charts given in the next pages explain the fund allocation and the utilization of the same in the Department under Grant No.4. The actual expenditure under the Grant could not attain the B.E. level resulting in savings in excess of ₹ 100 Crore.

An Explanatory Note for the saving occurred in excess of ₹ 100 Crore under Revenue and Capital Section of Grant No.4 - Atomic Energy has been furnished to Director General of Audit, Central Revenues for vetting. On vetting of the same, it will be furnished to Public Accounts Committee through Ministry of Finance.

The Appropriation Accounts under Grant No.4 - Atomic Energy is explained in the next two pages.

5.6.1 Major Headwise Statement For the Year 2017-18

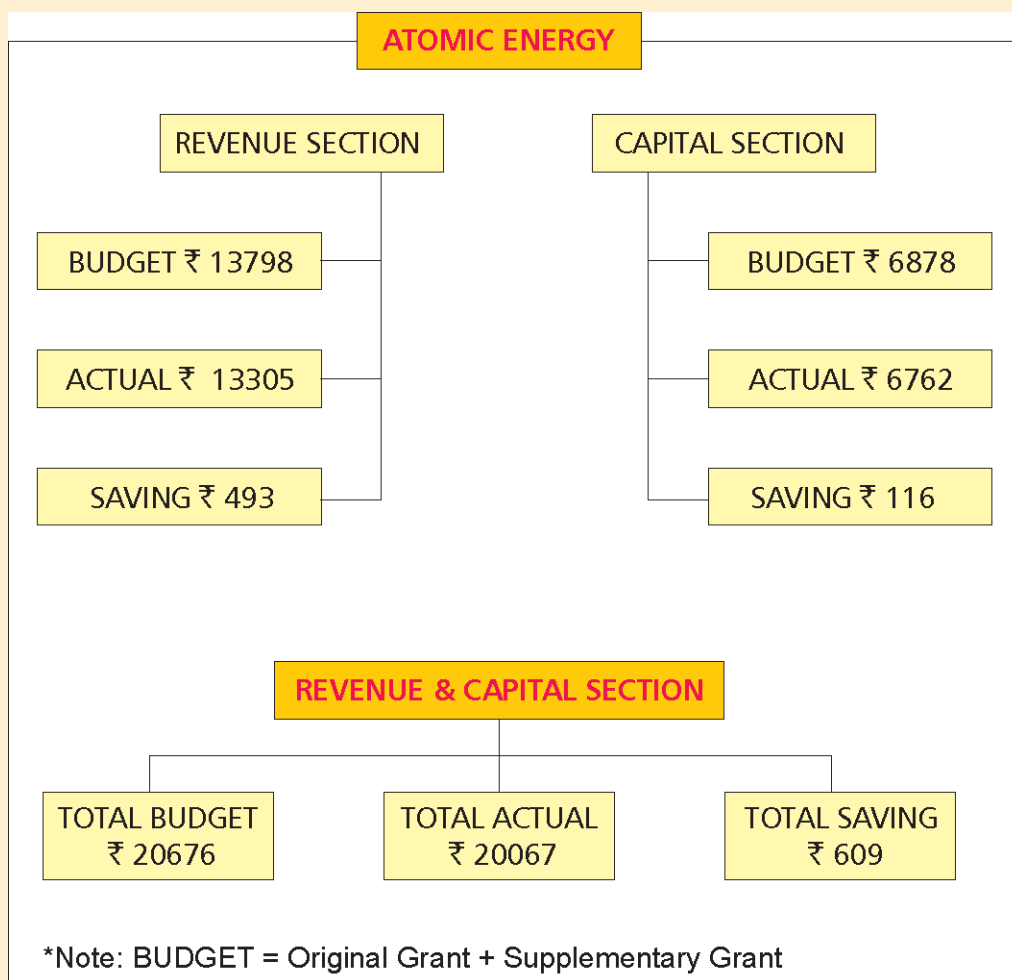
(₹ in Crore)

MAJOR HEAD	B.E. 2017-18	R.E. 2017-18	F.G. 2017-18	ACTUAL EXPENDITURE
Grant No. 4 Atomic Energy				
2801 - Power	4654	4547	3897	3727
2852 - Industries	3080	3537	3696	3679
3401 - Atomic Research	5327	5658	5867	5847
3451 - Secretariat - Economic Services	50	56	57	52
4801 - Capital Outlay on Power Projects	255	689	688	688
4861 - Capital Outlay on Atomic Energy Industries	4191	3871	3910	3806
5401 - Capital Outlay on Atomic Energy Research	1860	1475	1530	1518
6801 - Loans to Power Projects	200	750	750	750
Total - Grant No. 4	19617	20583	20395	20067

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

5.6.2 Appropriation Accounts 2017-18(Atomic Energy)

(₹ in Crore)



5.7 Details of Suspense

Operations of Suspense Heads are resorted to account the banking transactions (Public Sector Bank Suspense). The Pay and Accounts Office Suspense is mainly operated to carryout the transactions related to Ministry of Defence. The operation of Suspense is closely monitored and as on 31.03.2018 the balance is ₹ 21014.02 lakh (Credit).

The transaction under Suspense Head during the year 2017-18 is as follows:

(₹ in lakh)

Head of Account	Opening Balance as on 1.4.2017	Transactions during 2017-18		
		Receipt during 2017-18	Disbursement during 2017-18	Closing Balance as on 31.3.2018
8658 – SUSPENSE ACCOUNTS				
Pay & Accounts Office Suspense	Cr. 17279.58	760.28	0.00	Cr. 18039.86
Suspense Accounts (Civil)	Dr. 0.01	11.25	11.25	Dr. 0.01
Public Sector Bank Suspense	Cr. 6717.76	(-) 3516.20	227.39	Cr. 2974.17
Total – Suspense	Cr. 23997.33	2744.67	238.64	Cr. 21014.02

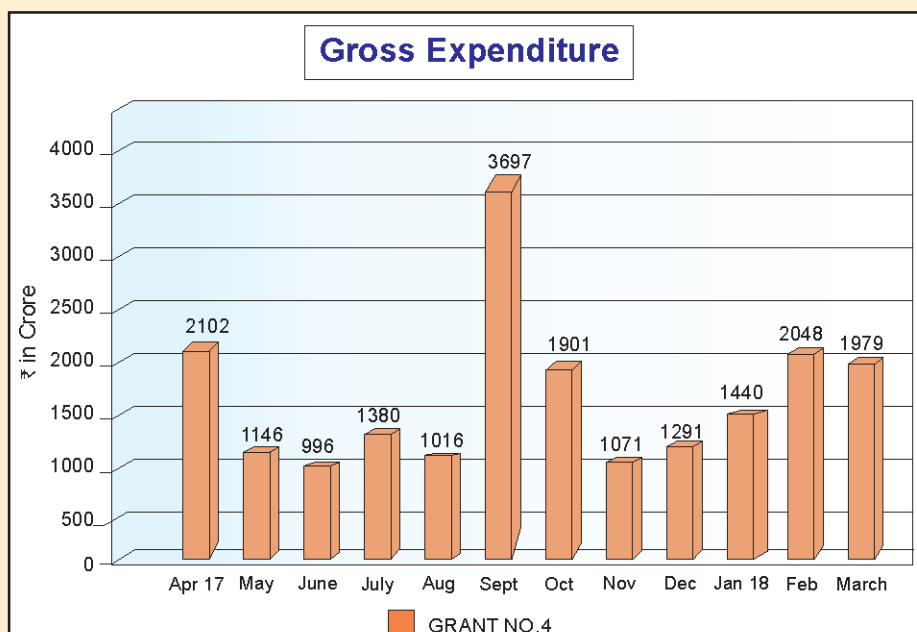
Chapter 6

Monthly Trend of Expenditure

6.1 Monthly Trend of Gross Expenditure (Total)

(₹ in Crore)

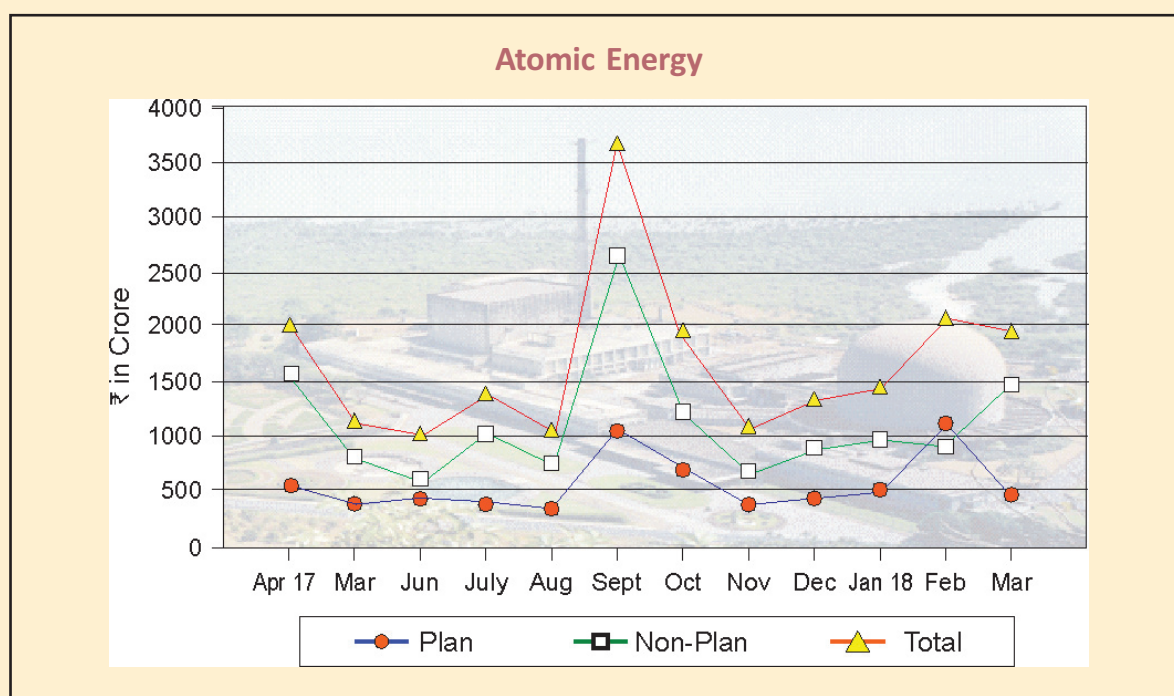
MONTH	GRANT NO.4
April, 2017	2102
May	1146
June	996
July	1380
August	1016
September	3697
October	1901
November	1071
December	1291
January, 2018	1440
February	2048
March	1979
Total	20067



6.2 Monthly Trend of Expenditure Under Grant No. 4 (Gross) for 2017-18

(₹ in Crore)

Month	Grant No.4 - Atomic Energy		
	Plan	Non-Plan	Total
April, 2017	1524	578	2102
May	763	383	1146
June	596	400	996
July	1006	374	1380
August	681	335	1016
September	2676	1021	3697
October	1177	724	1901
November	668	403	1071
December	834	457	1291
January, 2018	963	477	1440
February	917	1131	2048
March	1500	479	1979
Total	13305	6762	20067



Chapter 7

Revenue Receipts of the Department

7.1 Revenue Receipts

(₹ in Crore)

MAJOR HEAD	B.E.	R.E.	ACTUALS
0801 - Power	3081.59	2844.51	1520.20
0852 - Industries	2121.68	2488.67	1330.39
1401 - R & D	86.19	97.20	84.09
Total	5289.46	5430.38	2934.68

7.2 Recoveries Adjusted Under Part - IV

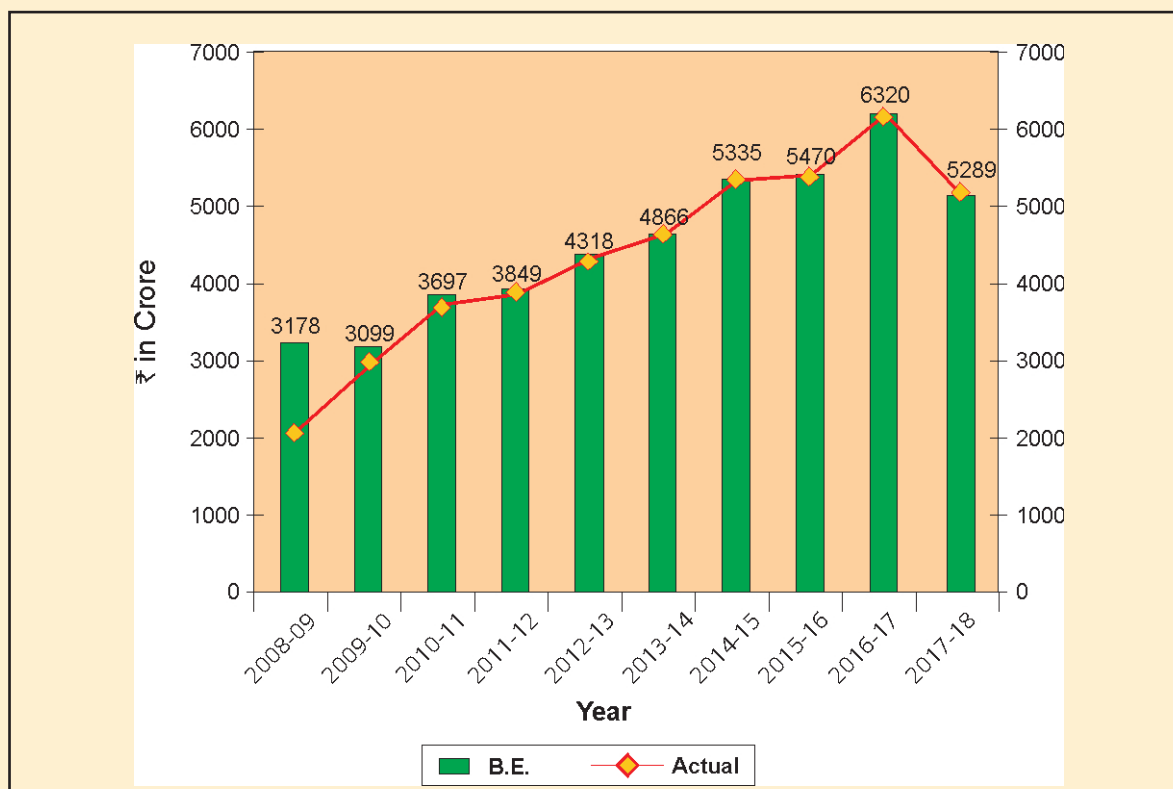
(₹ in Crore)

MAJOR HEAD	B.E.	R.E.	ACTUALS
Grant No. 4			
2852	85.76	76.49	52.73
3401	79.00	82.50	60.39
4861	1308.90	1349.11	1159.16
Total	1473.66	1508.10	1272.28

7.3 Departmental Revenue Receipts from 2008-09 to 2017-18

(₹ in Crore)

Year	B.E.	Actual
2008-09	3178	1915
2009-10	3099	2449
2010-11	3697	3576
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



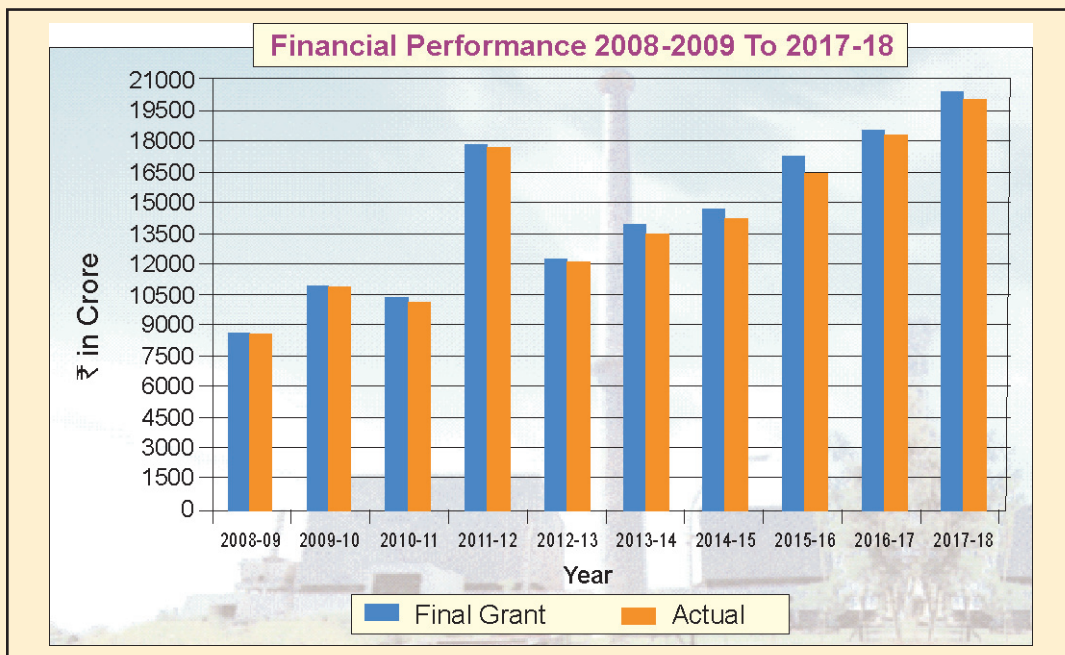
Chapter 8

Financial Results

8.1 Financial Results During 2007-2008 to 2017-18

(₹ in Crore)

Year	Budget + Sup. Grt.	Surrender	Final Grant	Actuals	Savings over B.E.
2008-09	9187	655	8532	8484	703
2009-10	11461	564	10897	10777	684
2010-11	11942	1656	10286	10057	1885
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



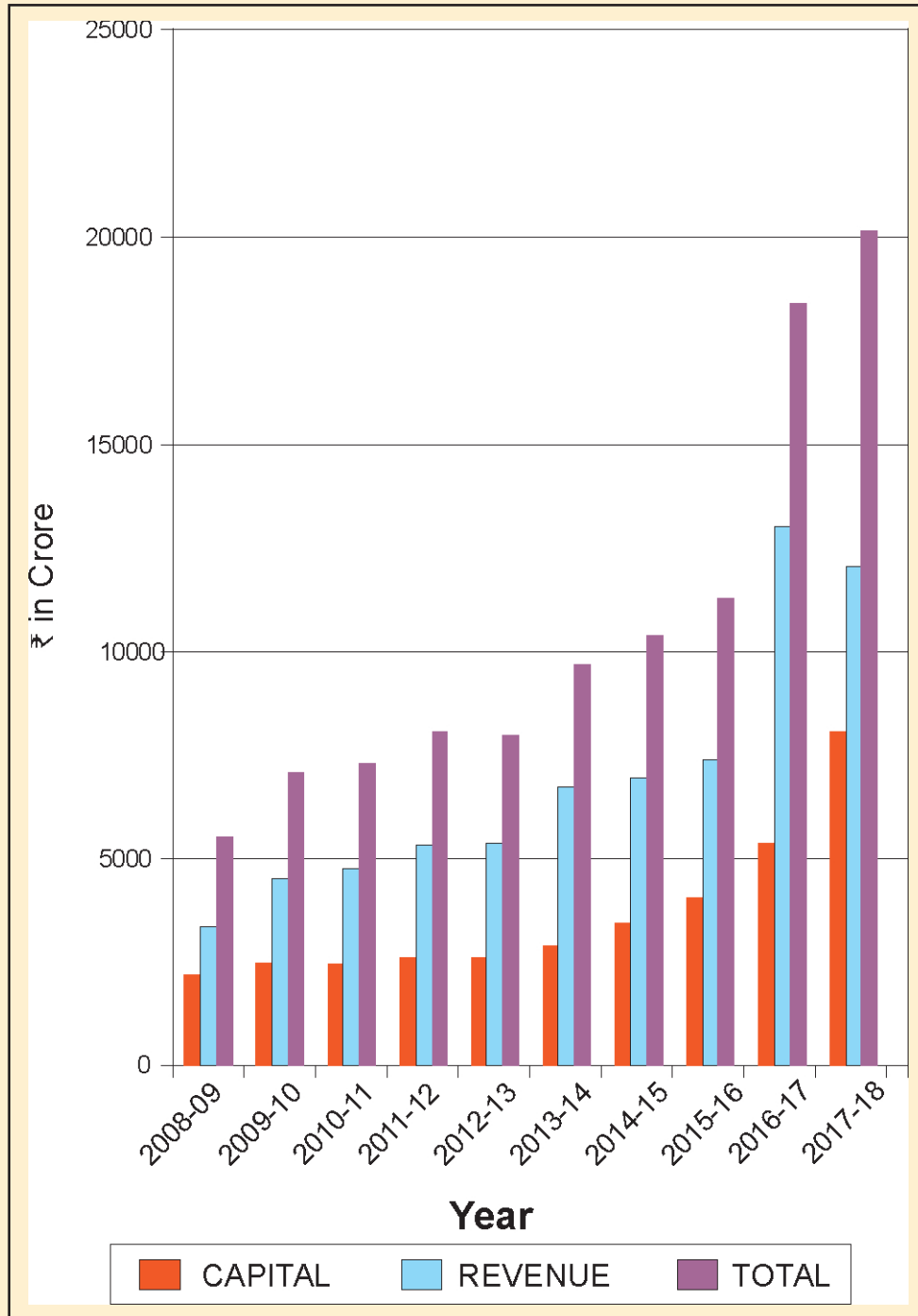
8.2 Capital and Revenue Expenditure Atomic Energy

(₹ in Crore)

Year	CAPITAL		REVENUE		TOTAL	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
2008-09	2260	2233	3581	3427	5841	5660
2009-10	2606	2497	4721	4569	7327	7066
2010-11	3009	2497	5100	4841	8109	7338
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

* Note : Budget inclusive of Supplementary Grant.

8.2.1 Capital & Revenue Expenditure of Atomic Energy

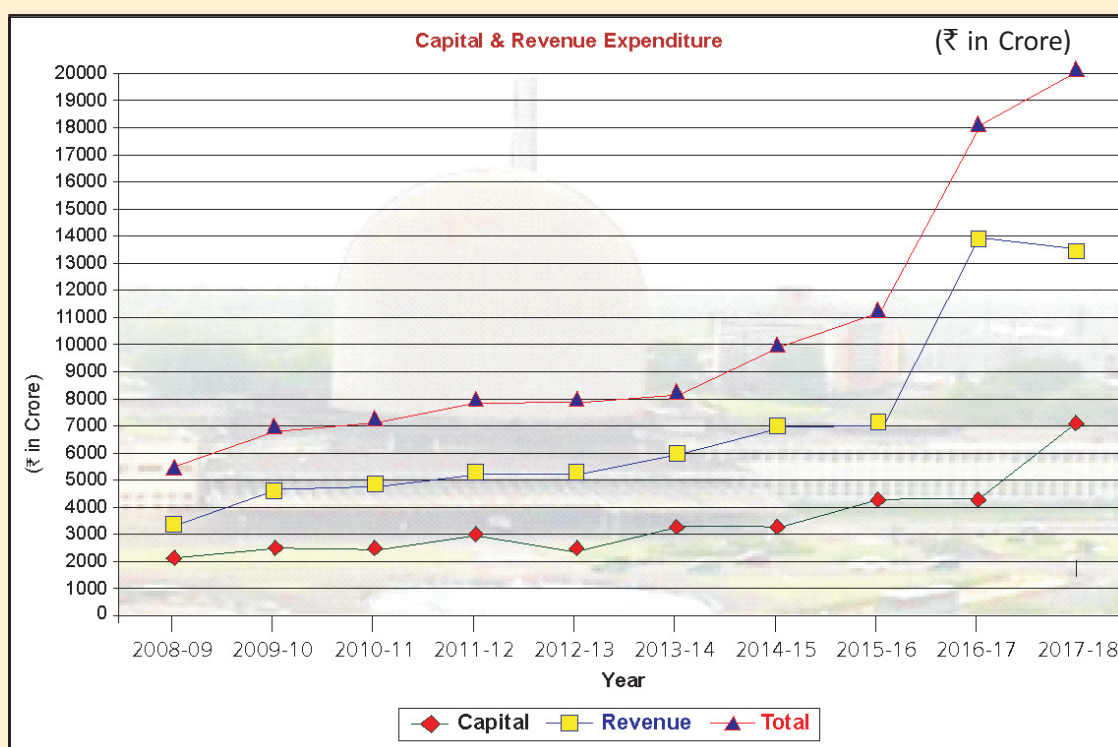


8.3 Capital and Revenue Expenditure Atomic Energy

B.E. and Actuals of Capital and Revenue expenditure under Grant No.4 - Atomic Energy for the period from 2008-09 to 2017-18 is as mentioned below :

(₹ in Crore)

Year	PLAN		NON-PLAN		TOTAL	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
2008-09	2194	2159	3647	3501	5841	5660
2009-10	2614	2487	4713	4579	7327	7066
2010-11	3249	2581	4860	4757	8109	7338
2011-12	4008	2912	5096	5126	9104	8038
2012-13	4610	2540	4786	5381	9396	7921
2013-14	5174	3473	5586	5907	10760	9380
2014-15	4910	3461	6340	6704	11250	10165
2015-16	5000	4571	7085	7076	12085	11647
2016-17	6200	4438	13905	13800	20105	18238
*2017-18	6878	6762	13798	13305	20676	20067



* Note :Budget inclusive of Supplementary Grant

Chapter 9

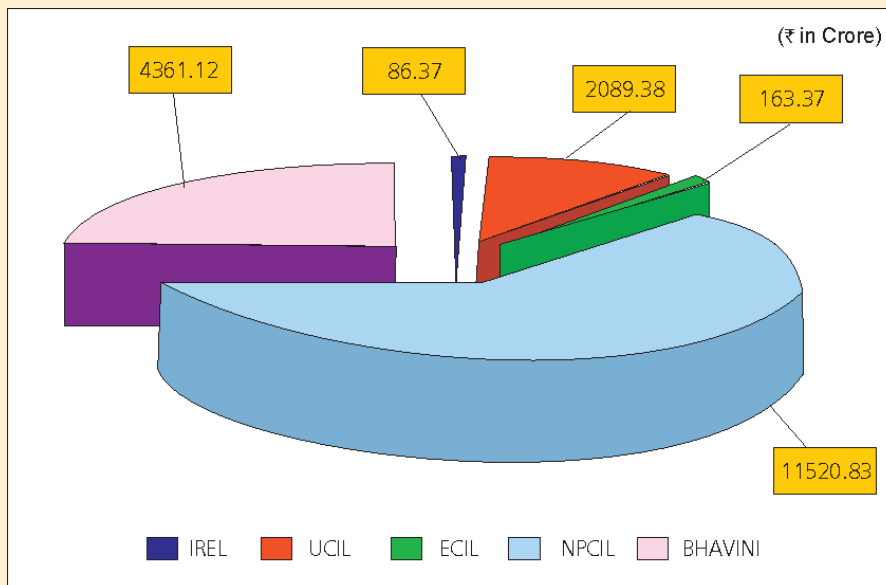
9.1 Investments in PSUs

Investments in PSUs upto 31.3.2018 is as shown under :

(₹ in Crore)

Sl. No.	Public Sector Undertakings	Investments made as on 31.3.2017	Investments made in 2017-18	Total Investments as on 31.3.2018	Dividend
1	Indian Rare Earths Ltd.	86.37	0.00	86.37	34.00
2	Uranium Corporation of India Ltd.	1650.38	439.00	2089.38	38.39
3	Electronics Corporation of India Ltd.	163.37	0.00	163.37	11.29
4	Nuclear Power Corporation of India Ltd.	10835.83	685.00	11520.83	2500.00
5	Bhartiya Nabhikiya Vidut Nigam Ltd. (Bhavini)	4361.12	0.00	4361.12	0.00
Total		17097.07	1124.00	18221.07	2583.68

9.1.1 Investments in PSUs as on 31.3.2018



Chapter 10

Loans Given to PSUs

10.1 Loans to PSUs

(₹ in Crore)

Sl. No.	Name of the PSU	Loan Outstanding as on 31.3.2017	Loan paid during 2017-18	Loan repaid during 2017-18	Outstanding Loan as on 31.3.2018
1	Nuclear Power Corporation of India Ltd.*	1564.64	750.00	-676.36	1638.28
2.	BHAVINI	1000.00	0.00	0.00	1000.00

* For implementation of the Kudankulam Nuclear Power Project I & 2 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 loan against NPCIL.

Chapter - 11

Sector-wise Capital & Revenue Expenditure for the year 2017-18

(₹ in crore)

CAPITAL

Sector	BE 2017-2018	RE 2017-2018	FG 2017-2018	Expenditure upto March (SY-III) 2018	% on BE	% on RE	% on FG
R & D	1860.00	1475.00	1530.00	1518.00	82	103	99
I & M	4191.00	3871.00	3910.00	3806.00	91	98	97
Power	455.00	1439.00	1438.00	1438.00	316	100	100
Gr.No. 4-Atomic Energy	6506.00	6785.00	6878.00	6762.00	104	100	98

REVENUE

Sector	BE 2017-2018	RE 2017-2018	FG 2017-2018	Expenditure upto March (SY-III) 2018	% on BE	% on RE	% on FG
DAE Secretariat	49.00	56.00	57.00	52.00	106	93	91
R & D	5327.00	5658.00	5867.00	5847.00	110	103	100
I & M	3080.00	3537.00	3696.00	3679.00	119	104	100
Power	4654.00	4547.00	3897.00	3727.00	80	82	96
Gr.No. 4-Atomic Energy	13110.00	13798.00	13517.00	13305.00	101	96	98

Chapter 12

12.1 Object Headwise Expenditure for the Year 2017-2018

Grant No. : 004-Atomic Energy

(₹ in lakhs)

Account Code	Account Description	Budget Estimates	Actuals
01	SALARIES	344205.48	418085.20
02	WAGES	113.50	175.87
03	OVERTIME ALLOWANCE	4609.30	3963.43
06	MEDICAL TREATMENT	190.50	175.02
11	DOMESTIC TRAVEL EXPENSES	4768.08	4892.49
12	FOREIGN TRAVEL EXPENSES	1158.79	427.25
13	OFFICE EXPENSES	8664.66	7905.95
14	RENTS, RATES AND TAXES	1092.65	682.44
16	PUBLICATIONS	3255.00	1886.03
20	OTHER ADMINISTRATIVE EXPENSES	458.00	364.64
21	SUPPLIES AND MATERIALS	713870.39	624970.79
24	P.O.L.	274.50	234.18
26	ADVERTISING AND PUBLICITY	4920.65	803.04
27	MINOR WORKS	69504.00	72457.58
28	PROFESSIONAL SERVICES	39860.85	34809.95
30	OTHER CONTRACTUAL SERVICES	6427.00	6412.53
31	GRANTS-IN-AID	49086.40	53322.07
32	CONTRIBUTIONS	12668.00	10028.75
34	SCHOLARSHIPS / STIPEND	2627.00	2365.20
35	GRANTS FOR CREATION OF CAPITAL ASSETS	108071.00	89595.21
36	GRANTS-IN-AID SALARIES	85506.00	113837.05
45	INTEREST	132500.00	139500.00
50	OTHER CHARGES	2871.75	2838.00
51	MOTOR VECHICLES	3515.86	2013.05

Contd.

Statement Showing Composit Grants

Contd..

(₹ in lakhs)

Account Code	Account Description	Budget Estimates	Actuals
52	MACHINERY AND EQUIPMENT	141604.85	84523.00
53	MAJOR WORKS	152962.05	138288.77
54	INVESTMENTS	42000.00	112400.00
55	LOANS AND ADVANCES	20000.00	75000.00
60	OTHER CAPITAL EXPENDITURE	2457.74	1943.67
61	DEPRECIATION	2400.00	2400.00
63	INTER ACCOUNT TRANSFER	0.00	0.00
99	INFORMATION TECHNOLOGY	0.00	0.00
70	DEDUCT RECOVERIES	-147366.00	-127136.78
Total	Atomic Energy	1814278.00	1879164.38

Chapter - 13

Statement Showing Composite Grants for 2017-2018

(₹ in lakhs)

HEAD OF ACCOUNT	Amount
2049- Interest Payments	
Interest on State Provident Fund	15894.14
Total MH 2049	15894.14
2071- Pension & Other Retirement Benefits	
Superannuation & Retirement Allowance	91.16
Commuted Value of Pension	15912.06
Gratuities	14824.23
Family Pension	97.03
Contribution to Provident Fund	632.36
Leave Encashment Benefit	9062.65
Government Contribution - New Pension Scheme	7183.84
Total MH 2071	47803.33
2235- Social Security & Welfare	
Deposit Linked Insurance Scheme (GPF/CPF)	37.76
C.G.E.I.S.	0.90
Total MH 2235	38.66
7610- Loans to Govt. Servants Etc.	
House Building Advance	64.95
Advance for Purchase of Motor Conveyances	0.00
Other Conveyances	0.00
Other Advances	0.00
Computer Advances	160.53
Total MH 7610	225.48

Chapter - 14

14.1 Internal Inspection Wing

Internal Inspection Wing functioning under the Principal Accounts Office and 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, Principle Accounts Office of DAE, and Aided Institutions 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 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
45	45	45	-NIL-	-NIL-

14.3 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/- lakhs per annum the accounts of the following Aided Institutions were audited during 2017-18.

- (a) Tata Memorial Centre (TMC), Mumbai
- (b) Advanced Centre for Treatment, Research & Education in Cancer, Mumbai
- (c) Tata Institute of Fundamental Research (TIFR), Mumbai, NCBS, Bangalore & NCRA, Pune.
- (d) Atomic Energy Education Society (AEES), Mumbai & Hyderabad
- (e) Institute of Mathematical Sciences (IMSc), Chennai
- (f) Institute of Plasma Research, (IPR), Gandhi Nagar
- (g) Centre for Plasma Physics (IPR), Guwahati.
- (h) Harish Chandra Research Institute (HRI), Allahabad
- (i) Institute of Physics (IOP), Bhubaneswar
- (j) Saha Institute of Nuclear Physics (SINP), Kolkata
- (k) National institute for Scientific education & Research(NISER), Bhubaneswar &
- (l) BBCI, Guwahati

14.4 Details of schematic review, if any, made by the Internal Audit

During the discussions held with the Heads of the Units/Heads of the Accounts by CCA/JC(F&A) while finalizing current years report, the outstanding paras of previous years are discussed for early settlement. A half yearly Digest on important observations is compiled and forwarded to DAE Units & Aided Institutions for guidance.

14.4.1 Areas in which distinct improvement has been noticed as a result of Internal Audit.

The records of Accounts are well maintained. In the following areas improvements made in earlier years are sustained as a result of Internal Inspection.

- (a) Review of outstanding advances pending with suppliers.
- (b) Review of outstanding dues.
- (c) Review of Material returnable registers.
- (d) Adjustment of discrepancies found during stock verification of stores items.
- (e) Verification of qualifying service after 18 years or 5 years before retirement as required under rule 32 of CCS (Pension) Rules, 1972,
- (f) Timely adjustment of Leave Travel Concession/Travelling Allowance Advances and recovery of penal interest, wherever required.
- (g) Collection of license fee and allied charges from private parties towards allotment of departmental quarters and shops, as per rules.
- (h) Up-keep and maintenance of log book of departmental vehicles.
- (i) Physical verification of library books and further action to settle the discrepancies.
- (j) Custody, review and discharge of bank guarantees.
- (k) Timely remittance of NPS contribution and uploading of data.
- (l) Review of Status of Security Deposits and transfer to lapsed deposit account.
- (m) As per GFR provision 257 (2) regarding maintenance of service book in duplicate has been taken up and being implemented in the Department.
- (n) Implementation of provisions as regards the Bid security and performance security is being ensured.
- (o) CVC guidelines with regard to response time to bidders against tenders, consequences of rejection of L1 and negotiation etc. are also being ensured.
- (p) Timely payment of retirement dues and submission of PPOs within the stipulated time are being ensured.
- (q) Review of Pay fixation / MACP cases.
- (r) Delay in completion of projects/works.
- (s) Review of Bank Guarantees and revalidation/return in time.

- (t) Expenditure incurred without obtaining proper approval/financial sanctions.
- (u) Compliance to provisions of FRBM Act.
- (v) Review of expenditure on medical schemes approved by DAE.
- (w) Settlement of discrepancies found during physical verification of fixed assets.
- (x) Timely installations and commissioning of equipments & machineries.
- (y) Proper maintenance of pay bill registers (PBR).

14.5 Status of Audit Paras

Number of paras outstanding at the beginning of the year (01.04.2017)		Number of paras settled during the year	Number of paras raised during the year	Number of paras outstanding at the end of the year (31.03.2018)
Internal Audit Paras	2035	339	907	2603
CGA's Audit paras (ATNs)	72*	16	07	63**

* includes 48 paras sent to Audit for vetting

**includes 38 paras sent to Audit for vetting

14.6 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.

- a) 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 equipments and machineries, and examination of records pertaining to physical verification of stores & equipments, tools & plants. In addition, all the relevant records maintained by the Administration are also inspected.
- b) 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.

14.7 Special achievements

During the year, the Internal Audit Wing has conducted audit of 22 Pay & Accounts Offices, 8 Sub-Pay Offices / DDOs, 15 Grantee Institutions. During the year, 907 fresh paras were added and 339 paras closed. The major audit observation of the year is non-recovery of Government dues, recovery of over-payments, non-adjustment of various advances, outstanding utilization certificates etc.

14.8 Suggestions, if any, made by Internal Audit leading to economy in expenditure and/or recovery of over payments

In some of the Units, IIW has observed significant overpayment of Pay & Allowances due to not following the practice of issuing Absentee Statement to Accounts. Further, in some of the Units it has been observed that bigger vehicles have been hired by the Units in comparison to actual requirement which resulted in excess expenditure to the exchequer. It has also been observed by IIW in most of the Units that proper purchase procedure and works procedures are not being

followed while procurement of the items and executing the works which resulted in irregular purchases and loss/in fructuous expenditure. IIW also pointed out for recovery of excess payment made to employees on account of Children Education Allowances, Pay & Allowances and Transport Allowances during leave periods and Liquidated Damages for delay in supplies/execution of contracts, recovery of outstanding dues from other Institutes by Aided Units etc. Based on the observations made earlier, the substantial amount of recurring expenditure has being reduced for the procurement made directly from manufacturer instead of through traders/distributors.

14.8.1 Table – I		
YEAR WISE DETAILS OF IIW REPORTS & PARAS OUTSTANDING AS ON 31.3.2018		
Year of Issue of Report	Number of Reports	Number of Paras
1999-01 To 2009-10	71	180
2010-11	31	96
2011-12	29	116
2012-13	33	187
2013-14	40	357
2014-15	43	501
2015-16	44	686
2016-17	23	480
Total	314	2603

14.8.2 Table – II				
Month wise Status of IIW Paras/Reports during the year 2017-18				
Month	Paras Opening Balance	Paras Closing Balance	Report Opening Balance	Report Closing Balance
April-17	2035	2047	289	291
May-17	2041	291	293	
June-17	2041	2075	293	292
July-17	2065	292	290	
August-17	2065	2129	290	295
September-17	2129	2129	295	295
October-17	2129	2229	295	299
November-17	2229	2229	299	299
December-17	2229	2343	299	304
January-18	2343	2547	304	311
February-18	2547	2562	311	310
March-18	2562	2603	310	314

14.8.3 Table – III		
YEAR WISE DETAILS OF STATUTORY REPORTS & PARAS OUTSTANDING AS ON 31.12.2018 (Mumbai Region)		
Year of Issue of Report	Number of Reports	Number of Paras
1997-98 To 2009-10	119	61
2010-11	25	10
2011-12	62	18
2012-13	60	18
2013-14	78	22
2014-15	174	35
2015-16	205	27
2016-17	236	17
2017-18	90	4
TOTAL	1049	212

List of PAOs & SPOs / DDOs

