



सत्यमेव जयते

भारत सरकार
Government of India
परमाणु ऊर्जा विभाग
Department of Atomic Energy



2015 - 2016

KAPP - 3 & 4 Plant view



लेखा-एक नजर में
Accounts at a Glance

प्रस्तावना - Preface

मुझे परमाणु ऊर्जा विभाग के “लेखा - एक नजर में” दस्तावेज के नवीनतम अंक को प्रस्तुत करते हुए बहुत प्रसन्नता है।

यह प्रकाशन केंद्र सरकार के वित्त एवं विनियोग लेखा में यथा-प्रदर्शित परमाणु ऊर्जा विभाग की गतिविधियों की मोटी-मोटी झलक प्रदान करने हेतु वार्षिक आधार पर तैयार किया जाता है। सूचना को सारणियों, चार्टों, डाइग्रामों तथा ग्राफों के माध्यम से तर्कसंगत रूप से प्रस्तुत करने हेतु यथेष्ट प्रयास किये गये हैं।

मुझे विश्वास है कि यह दस्तावेज सूचनाप्रद एवं उपयोगी होगा। इस प्रकाशन के स्वरूप एवं सूचना को बेहतर बनाने हेतु आपके सुझावों एवं टिप्पणियों का स्वागत है।

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.

एम. श्रीधरन

Date: 29/09/2016

(एम. श्रीधरन M. Sridharan)

Mumbai - 400 001.

मुख्य लेखा नियंत्रक / Chief Controller of Accounts

Contents

Chapter No.	Details	Page Nos.
1	Introduction	1
2	Government Accounts	2 - 3
3	Activities of Principal Accounts Office	4 - 6
4	Highlights of Annual Accounts	7 - 8
5	Annual Accounts	9 - 23
6	Monthly Trend of Expenditure	24 - 26
7	Revenue Receipts of the Department	27 - 28
8	Financial Results	29 - 35
9	Investments in PSUs	36
10	Loans given to PSUs	37
11	Sector-wise Plan & Non-plan Expenditure	38
12	Object head-wise Expenditure	39 - 43
13	Statement showing Composite Grants	44
14	Internal Inspection Wing	45 - 54
15	Annexure-I	55

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 :

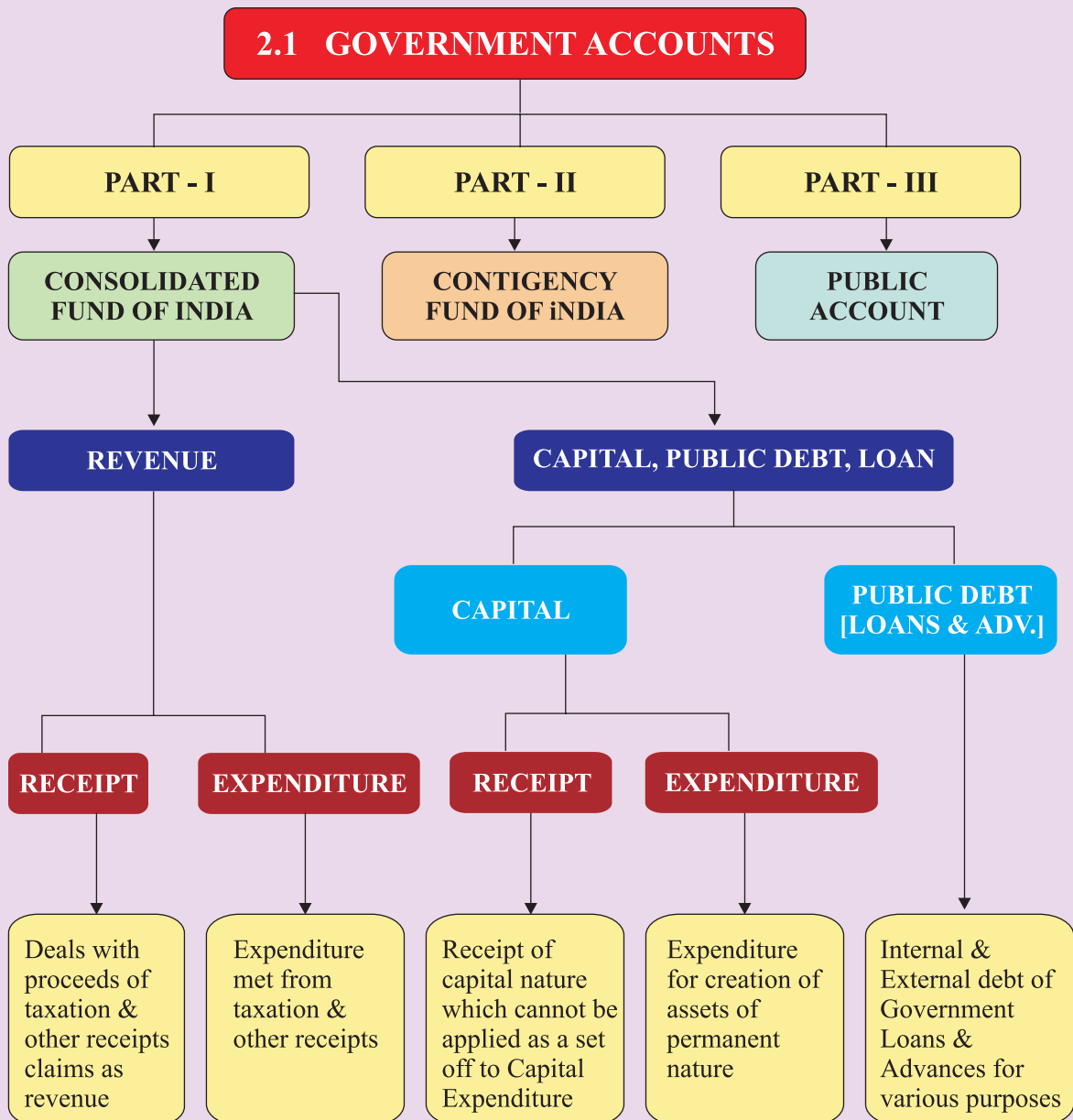
All revenues received by Government by way of taxation like income-tax, Central Excise, Customs Duty, Land Revenue and Other Receipts flowing to Government in connection with the conduct of Government business are credited into the Consolidated Fund. Similarly, all loans raised by Government by issue of Public Notifications, 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 and 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 decision 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 23 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 Compact, New 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 the necessary scrutiny is carried out through attachment software developed in-house. The accounts, when confirmed to be correct in all respects is incorporated to the Contact software developed and provided by the Controller General of Accounts.

The consolidated accounts, which are due to be submitted to the O/o CGA by 15th of following month are normally submitted around 10th of the month. The consolidated accounts are transmitted to the Office of Controller General of Accounts through e-mail and also uploaded on E-lekha. Report on the expenditure/receipts to CGA by way of a “Flash Report” is regularly furnished by 1st or 2nd working day of every month. Chief Controller of Accounts, in his monthly D.O. letter appraises 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 progresses of expenditure upto the current month are provided to the PAOs for review, appraisal etc. immediately after consolidation of Accounts. In addition to review at PAO level, the Principal Accounts Office also conducts extensive review of expenditure, receipts and the DDR heads. The reviews of the expenditure highlights shortcomings, if any and are brought to the attention of Heads of the Units, Heads of Accounts of the Units etc., for necessary budgetary control and strict monitoring of fund flow. Chief Controller of Accounts reviews the status of expenditure on a monthly basis and appraises the Secretary, DAE.

Implementation of New Pension System by the Pay & Accounts Officers and Cheque Drawing DDOs of the DAE were 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.

Settlements of Grievances, especially relating to pension matters are 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 initiative of the Government of India, COMPACT (APO 2000) Software is being implemented in most of the Pay and Accounts Offices for Computerization of the payment, accounting and reporting functions, units of DAE have completed trial run of COMPACT during 2015-16. Two PAOs viz., AMD and NFC, Hyderabad have successfully implemented e-payment.

Issue of PPO in e-mode to CPAO has been begun by most of the PAO. Principal Accounts Office has computerized the Appropriation Audit Register. Principal Accounts Office is also supporting to DAE Integrated management Information System (DIMIS) Programme being developed by Department of Atomic Energy (DAE), Controller and PAO level. All PAOs have attended workshop on DIMIS conducted by Principal Accounts Office with the help of IGCAR.

Besides, the Monthly Accounts, Statement of Central Transaction (SCT) were uploaded to e-lekha. 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.

Some of the units have separate software (developed in house as well as outsourced) applications covering HR, Establishment, Finance, Pay roll, Accounting etc. which caters to the unique requirement of the units. RRCAT has developed integrated accounting software covering in Administration, Accounts, Purchase and Stores Cash etc. IGCAR has also developed 'ATOMS' an integrated package for use in Accounts Section.

Chapter – 4

4.1 Highlight of Annual Accounts

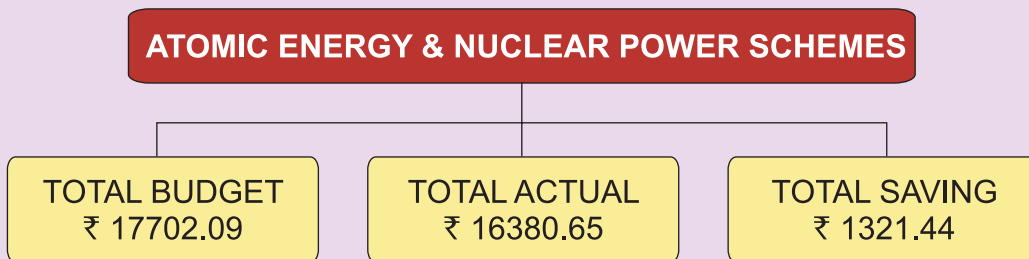
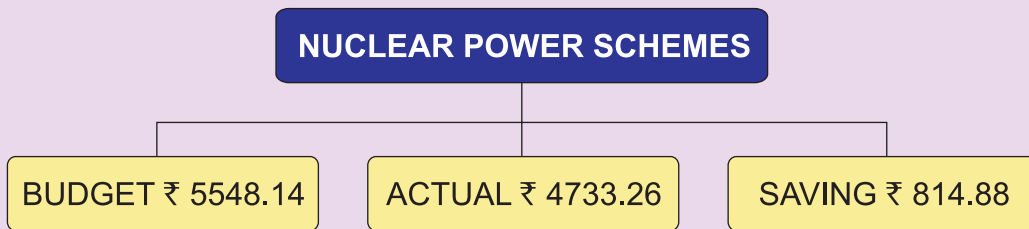
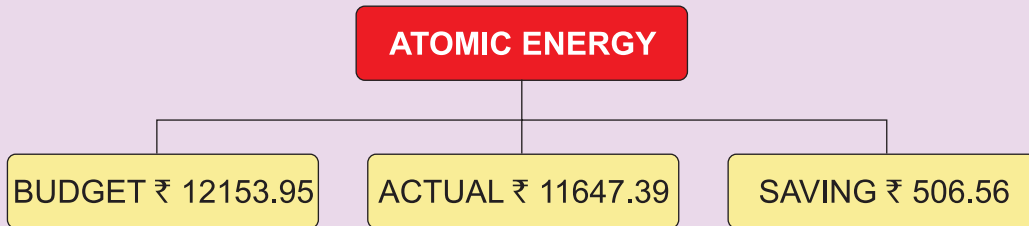
During the financial year 2015-16, the Department of Atomic Energy was authorized to operate its funds mainly under two Grants viz. Grant No.4 - Atomic Energy and Grant No.5 - Nuclear Power Schemes. The total funds provided under these two Grants were ₹ 17702.09 Crore inclusive of an amount of ₹ 68.51 Crore obtained through Supplementary Grants. Out of this, an amount of ₹ 463.12 Crore was surrendered to Ministry of Finance.

4.2 Summary of Accounts

During the year 2015-16 for Grant No. 4 - Atomic Energy and Grant No. 5 - Nuclear Power Schemes the total expenditure of ₹ 16380.65 Crore against total Budget Provision of ₹ 17702.09 Crore. The Grant No. 4 registered a total expenditure to the tune of ₹ 12153.95 Crore and Grant No. 5, ₹ 4033.26 Crore. The expenditure consists of revenue expenditure of ₹ 7606.55 Crore and capital expenditure of ₹ 4040.85 Crore under Grant No. 4 - Atomic Energy and revenue expenditure of ₹ 3644.02 Crore and capital expenditure of ₹ 1089.00 Crore under Grant No.5 - Nuclear Power Schemes.

4.2.1 Summary of Annual Accounts 2015-16

(₹ 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 2015-16 is explained in the next pages.

During the year 2015-16 the total disbursements were ₹ 22361 Crore out of which disbursements under Consolidated Fund of India is ₹ 16561 Crore and ₹ 5800 Crore under Public Account.

During the year 2015-16 the total receipt is ₹ 7767 Crore out of which Capital Receipts is ₹ 675 Crore and Revenue receipts is ₹ 7091 Crore. The Revenue receipt consists of Tax Revenue to the tune of ₹ 289 Crore and ₹ 6802 Crore under Non-Tax Revenue.

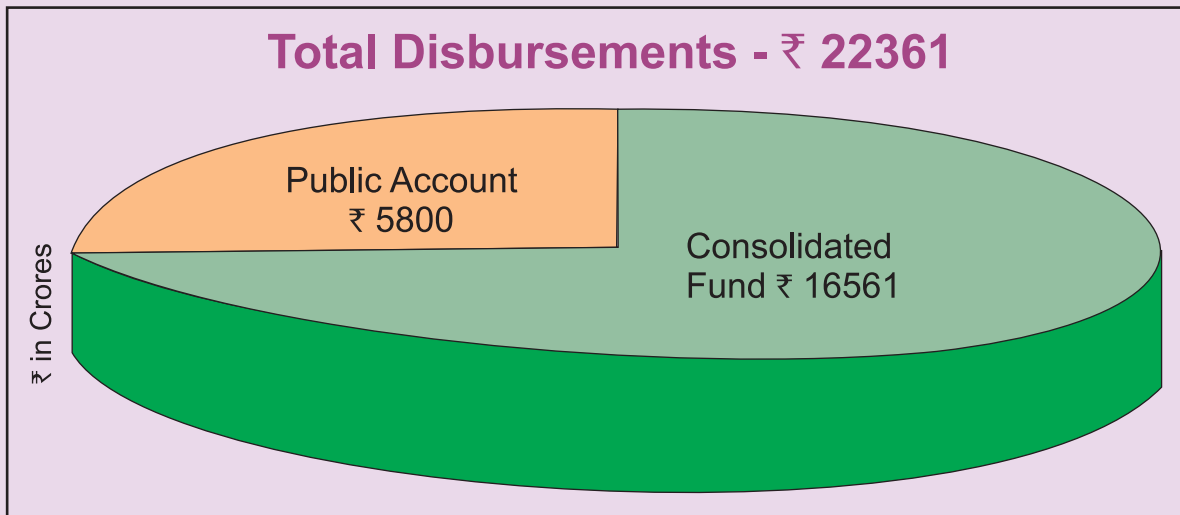
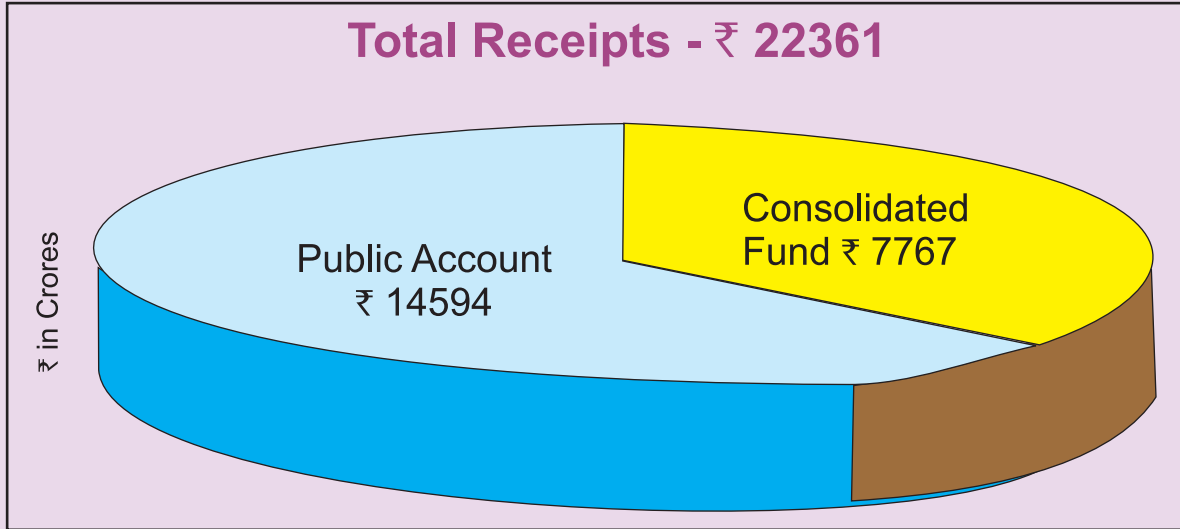
The Finance Accounts exhibits the classified and consolidated accounts of all transactions.

5.1.1 Funds Flow During the Financial Year 2015-16

(₹ in Crore)

RECEIPTS (CR.)	AMOUNT	DISBURSEMENTS (DR.)	AMOUNT
CONSOLIDATED FUND OF INDIA (C.F.I.)		CONSOLIDATED FUND OF INDIA (C.F.I.)	
REVENUE RECEIPTS	4562	REVENUE :	11578
		GEN. SERVICES	410
		ECON. SERVICES	11168
INTEREST RECEIPTS	1456		
OTHER RECEIPTS	1074	CAPITAL :	4983
		ECON. SERVICES	4278
LOAN RECOVERIES	675	LOANS & ADV.	705
TOTAL (C.F.I.)	7767	TOTAL (C.F.I.)	16561
PUBLIC ACCOUNT		PUBLIC ACCOUNT	
SMALL SAVINGS & PROVIDENT FUND	444	PROVIDENT FUND	307
DEPOSITS AND ADVANCES	165	DEPOSITS AND ADVANCES	241
RESERVE FUNDS	24	RESERVE FUNDS	7
SUSPENSE	13961	SUSPENSE	5245
TOTAL (PUBLIC ACCOUNT)	14594	TOTAL (PUBLIC ACCOUNT)	5800
TOTAL - RECEIPTS	22361	TOTAL - DISBURSEMENTS	22361

5.1.2 Fund Flow during the Financial Year 2015-16



5.2 Details of Receipts during the Financial Year 2015-16

5.2.1 Broad Categories of Receipts 2015-16

(₹ in Crore)

Sr. No.	Item	Actuals
	Revenue	
1	Tax Revenue	289
2	Non Tax Revenue	6802
3	Total - Revenue Receipts (1+2)	7091
4	Loan Recoveries from PSUs	663
5	Repayment from Govt. Servants	12
6	Total - Capital Receipts (4+5)	675
7	Total - Receipts (3+6)	7766

5.2.2 The Details of Tax Revenue and Non-Tax Revenue during the year 2015-16

Tax Revenue

Sr. No.	Major Head	Actuals
1	0020 - Corporation Tax	14
2	0021 - Income Tax	275
3	Total - Tax Revenue	289

Non-Tax Revenue

Sr. No.	Major Head	Actuals
1	0049 - Interest Receipts	1456
2	0050 - Dividend	773
3	0071 - Contribution & Recoveries	11
4	0801 - Power	2909
5	0852 - Industries	1594
6	1401 - Atomic Energy Research	59
7	Total - Non-Tax Revenue	6802

5.2.3 Disbursement under Consolidated Fund

(₹ in Crore)

Sr. No.	Item	Actuals
	Revenue	
1	Interest Payment	146
2	Pensions and Other Retirement Benefits	263
3	Power	3644
4	Industries	2593
5	Atomic Energy Research	4890
6	Space Research	3
7	Secretariat-Economic Services	38
	Total - Revenue (1 to 7)	11577
	Capital	
8	Capital Outlay on Power Project	1090
9	Capital Outlay on Atomic Energy Industries	2027
10	Capital Outlay on Atomic Energy Research	1862
11	Loans to Government Servants, etc.	5
	Total - Capital (8 to 11)	4984
	Total - Disbursements (Revenue + Capital)	16561

5.3 Debt, Receipt, Remittance & Surplus Head Balances in Finance Accounts 2015-16

(₹ in lakh)

Major Head	Opening Balance as on 1.4.2015	Receipts during 2015-16	Disbursement during 2015-16	Closing Balance as on 31.3.2016
CONSOLIDATED FUND OF INDIA				
Loans & Advances				
6801 - Loans for Power Projects	Dr. 303749.61	66358.80	70000.00	Dr. 307390.81
7475 - Loans for Other General Economic Services	Dr. 0	0.00	0.00	Dr. 0.00
7610 - Loans to Government servants etc.	Dr. 4620.73	1160.40	470.59	Dr. 3930.92
Total - CONSOLIDATED FUND	Dr. 308370.34	67519.20	70470.59	Dr. 311321.73
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. 173538.90	43480.20	29914.19	Cr. 187104.91
8011 - Insurance & Pension Funds	Dr. 1797.21	264.36	776.23	Dr. 2309.08
8012 - Special Deposits & Accounts	Cr. 390.78	0.00	0.00	Cr. 390.78
8014 - Postal Life Insurance Scheme	Cr. 3948.78	682.41	0.00	Cr. 4631.19
Total	Cr. 176061.88	44426.97	30690.42	Cr. 189798.43

Annual Accounts

(₹ in lakh)

Major Head	Opening Balance as on 1.4.2015	Receipts during 2015-16	Disbursement during 2015-16	Closing Balance as on 31.3.2016
<u>Reserve Funds</u>				
8115 - Depreciation/Renewals of Reserve Fund	Cr. 41645.84	2400.00	710.98	Cr. 43334.86
8121 - General & Other Reserve Fund	Cr. 130.75	0.00	0.00	Cr. 130.75
Total - Reserve Funds	Cr. 41776.59	2400.00	710.98	Cr. 43465.61
<u>Deposits and Advances</u>				
8443 - Civil Advances	Cr. 53463.40	16548.70	24062.24	Cr. 45949.86
8550 - Civil Advances	Dr. 25.28	7.83	14.04	Dr. 31.49
Total - Deposits & Advances	Cr. 53438.12	16556.53	24076.28	Cr. 45918.37
<u>Suspense & Miscellaneous</u>				
8658 - Suspense Accounts	Cr. 30656.52	-2940.42	-261.10	Cr. 27977.20
8670 - Cheques and Bills	Cr. 7494.95	-2011.37	0.00	Cr. 5483.58
8672 - Permanent Cash Imprest (Civil)	Dr. 21.36	1.14	2.18	Dr. 22.40
8674 - Security Deposits made by Govt.	Dr. 11562.59	0.97	246.60	Dr. 11808.21
8675 - Deposits with Reserve Bank (Closed to Govt. Account)	Closed to Govt. A/c.	1401007.80	524574.20	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.6000218.86	1396058.12	524561.88	Cr.6871715.10
Total - Public Account	Cr.6271495.44	1459441.62	580039.56	Cr.7150897.50

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

Though the Grant No.4 - Atomic Energy and Grant No.5 - Nuclear power schemes are 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 2015-16 Ministry of Information and Broadcasting (DAVP) incurred an expenditure of ₹ 9.88 Lakh in respect of various units of DAE, Ministry of External Affairs incurred expenditure to the tune of ₹ 345.63 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 also had 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
33	Major Head - 2061	62	External Affairs
36	Major Head - 2049 - Interest Payment	145,90,95	Ministry of Finance
38	Major Head - 7610 - Loans to Government Servants	4,70,59	Ministry of Finance
41	Major Head - 2071 - Pension and Other Retirement Benefits	263,21,13	Ministry of Finance, Central Pension Accounting Office
41	Major Head - 2235 – Other Expenditure	42,15	Ministry of Finance, Central Pension Accounting Office
54	Major Head - 2013 - Social Security & Welfare	18,19	Cabinet Affairs
93	Major Head – 3402 - Space Technology	2,71,36	Department of Space

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 taken place under two grants viz. Grant No.4-Atomic Energy and Grant No.5-Nuclear Power Schemes. Expenditure incurred under Revenue and Capital with its bifurcation of Charged and Voted has been explained in the Appropriation Accounts.

The chart given in the next pages explains the fund allocation and the utilization of the same in both the Grants of the Department. The actual expenditure under both the Grants could not attain the B.E. level resulting savings in excess of ₹ 100 Crore.

An Explanatory Note for the saving occurred in excess of ₹ 100 Crore under Capital Section of Grant No.4-Atomic Energy and Revenue Section of Grant No.5-Nuclear Power Schemes is 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 and Grant No.5-Nuclear Power Schemes is explained in the next pages.

5.6.1 Major Headwise Statement For the Year 2015-16

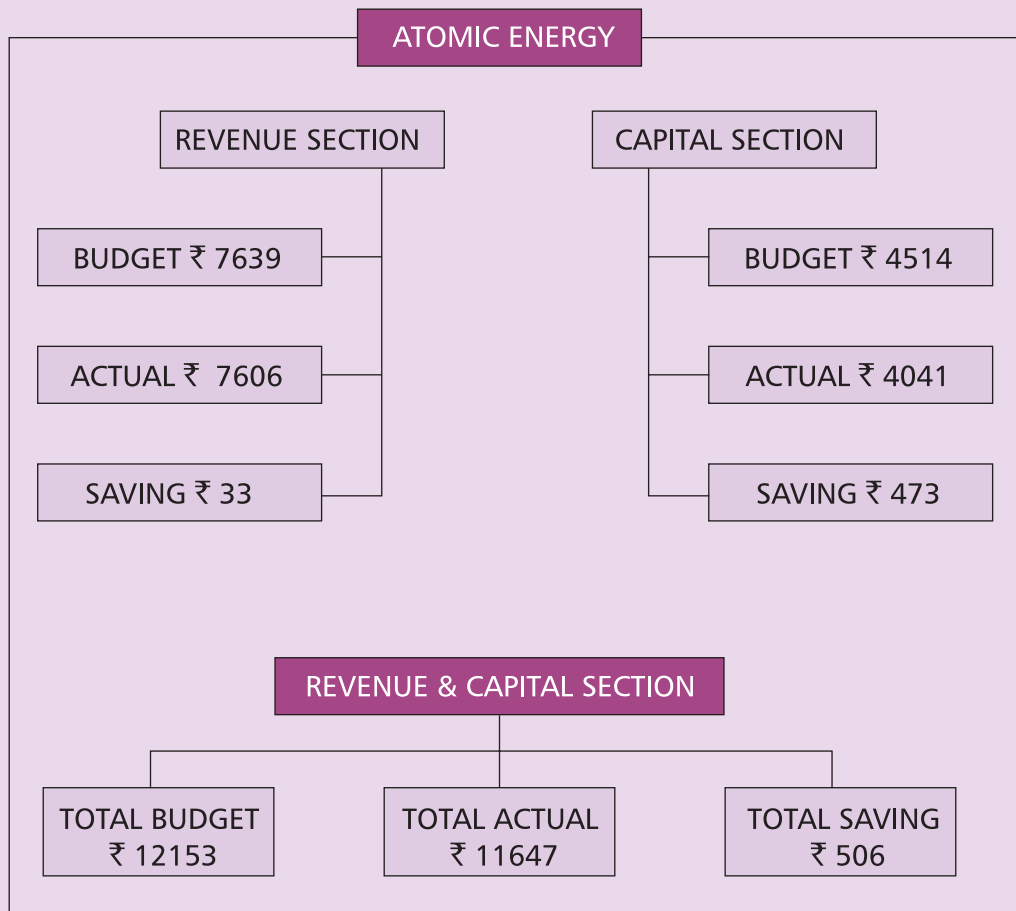
(₹ in Crore)

MAJOR HEAD	B.E. 2015-16	R.E. 2015-16	F.G. 2015-16	ACTUAL EXPENDITURE
Grant No. 4 Atomic Energy				
3451 - Secretariat - Economic Services	43	43	42	40
2852 - Industries	2677	2589	2625	2620
3401- Atomic Research	4865	4910	4959	4946
4861 - Capital Outlay on Atomic Energy Industries	2210	2245	2245	2179
5401 - Capital Outlay on Atomic Energy Research	2291	1944	1908	1862
Total - Grant No. 4	12086	11731	11779	11647
Grant No. 5 Nuclear Power Schemes				
2801 - Power	4169	4369	4369	3644
4801 - Capital Outlay on Power Projects	269	391	390	389
6801 - Loans to Power Projects	422	700	700	700
Total - Grant No. 5	4860	5460	5459	4733

Note: Budget inclusive of Supplementary Grants.

5.6.2 Appropriation Accounts 2015-16 (Atomic Energy)

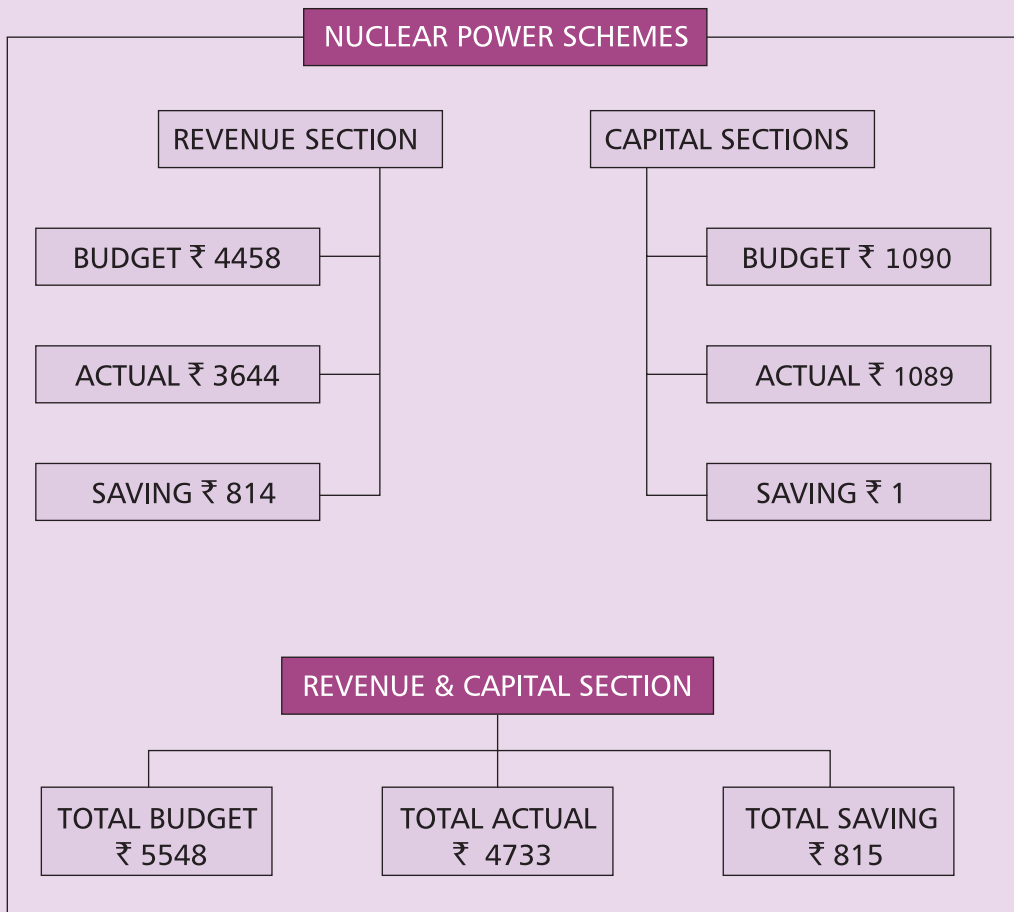
(₹ in Crore)



Note: Budget = Original Grant + Supplementary Grants.

5.6.3 Appropriation Accounts 2015-16 (Nuclear Power Schemes)

(₹ in Crore)



Note: Budget = Original Grant + Supplementary Grants.

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 accounting related to strategic projects for which the other Ministry involved is Defence. The operation of Suspense is closely monitored and as on 31.03.2016 the balance is ₹ 27977.20 lakh (Credit).

The transaction under Suspense Head during the year 2015-16 are as follows :

(₹ in lakh)

Head of Account	Opening Balance as on 1.4.2015	Transactions during 2015-16		
		Receipt during 2015-16	Disbursement during 2015-16	Closing Balance as on 31.3.2016
8658 – SUSPENSE ACCOUNTS				
Pay & Accounts Office Suspense	Cr. 31071.30	(-) 8941.70	0.00	Cr. 22129.60
Suspense Accounts (Civil)	Dr. 1.81	0.00	(-) 1.80	Dr. 0.01
Public Sector Bank Suspense	Cr. 412.97	6001.28	(-) 259.30	Cr. 5847.61
Total – Suspense	Cr. 30656.52	(-) 2940.42	(-) 261.10	Cr. 27977.20

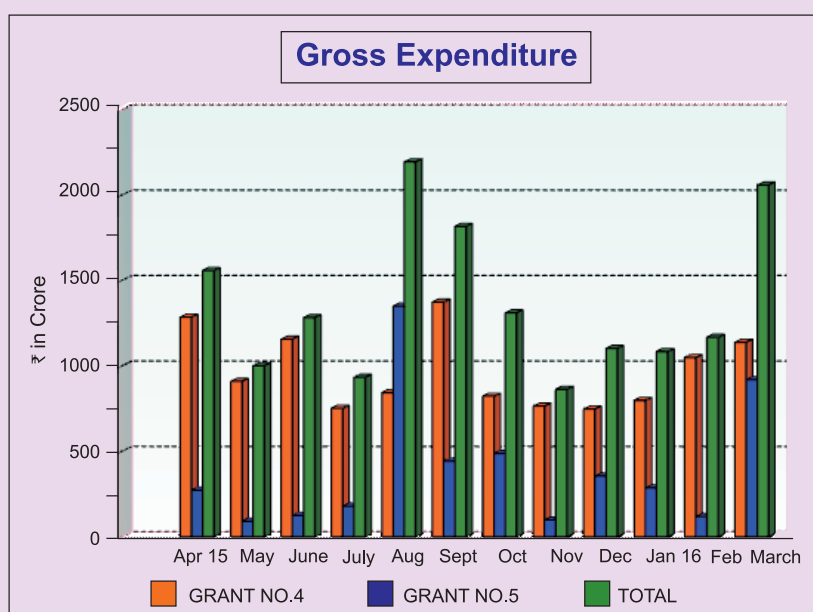
Chapter 6

Monthly Trend of Expenditure

6.1 Monthly Trend of Gross Expenditure (Total)

(₹ in Crore)

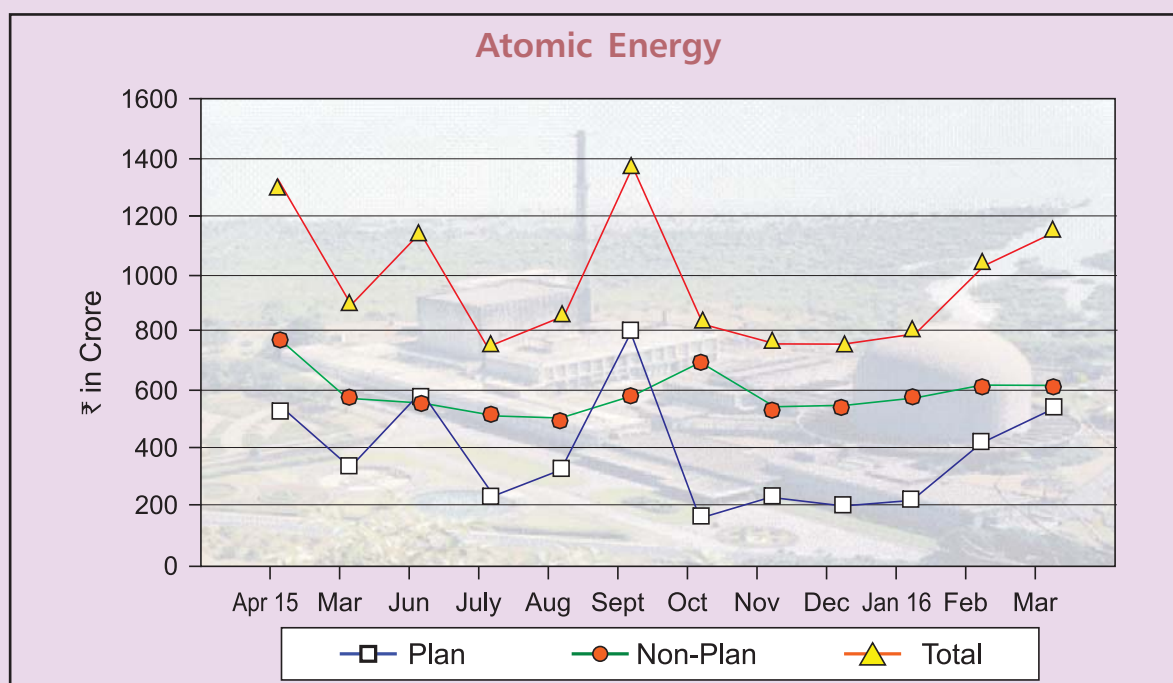
MONTH	GRANT NO.4	GRANT NO.5	TOTAL
April, 2015	1286	273	1559
May	910	92	1002
June	1157	126	1283
July	753	181	934
August	844	1351	2195
September	1374	443	1817
October	823	488	1311
November	765	99	864
December	748	355	1103
January, 2016	799	286	1085
February	1049	119	1168
March	1139	920	2059
Total	11647	4733	16380



6.2 Monthly Trend of Expenditure Under Grant No. 4 (Gross) for 2015-16

(₹ in Crore)

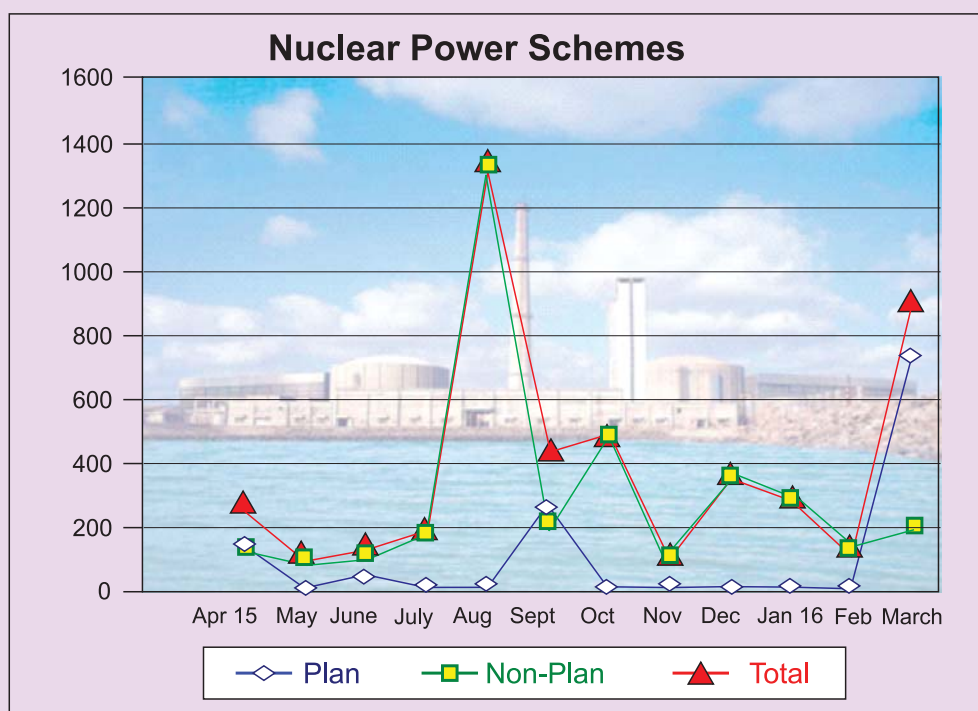
Month	Grant No.4 - Atomic Energy		
	Plan	Non-Plan	Total
April, 2015	530	756	1286
May	340	570	910
June	588	569	1157
July	222	531	753
August	319	525	844
September	807	567	1374
October	151	672	823
November	232	533	765
December	206	542	748
January, 2016	212	587	799
February	434	615	1049
March	530	609	1139
Total	4571	7076	11647



6.3 Monthly Trend of Expenditure Under Grant No. 5 (Gross) for 2015-16

(₹ in Crore)

Month	Grant No.5 - Nuclear Power Schemes		
	Plan	Non-Plan	Total
April, 2015	150	123	273
May	0	92	92
June	30	96	126
July	0	181	181
August	0	1351	1351
September	250	193	443
October	0	488	488
November	0	99	99
December	0	355	355
January, 2016	0	286	286
February	0	119	119
March	734	186	920
Total	1164	3569	4733



Chapter 7

Receipts of the Department during 2015-16

7.1 Revenue Receipts

(₹ in Crore)

MAJOR HEAD	B.E.	R.E.	ACTUALS
0801 - Power	2715.39	2896.86	2909.18
0852 - Industries	2692.59	2235.51	1594.31
1401 - R & D	61.65	60.65	58.33
Total	5469.63	5193.02	4561.82

7.2 Recoveries Adjusted Under Part - IV

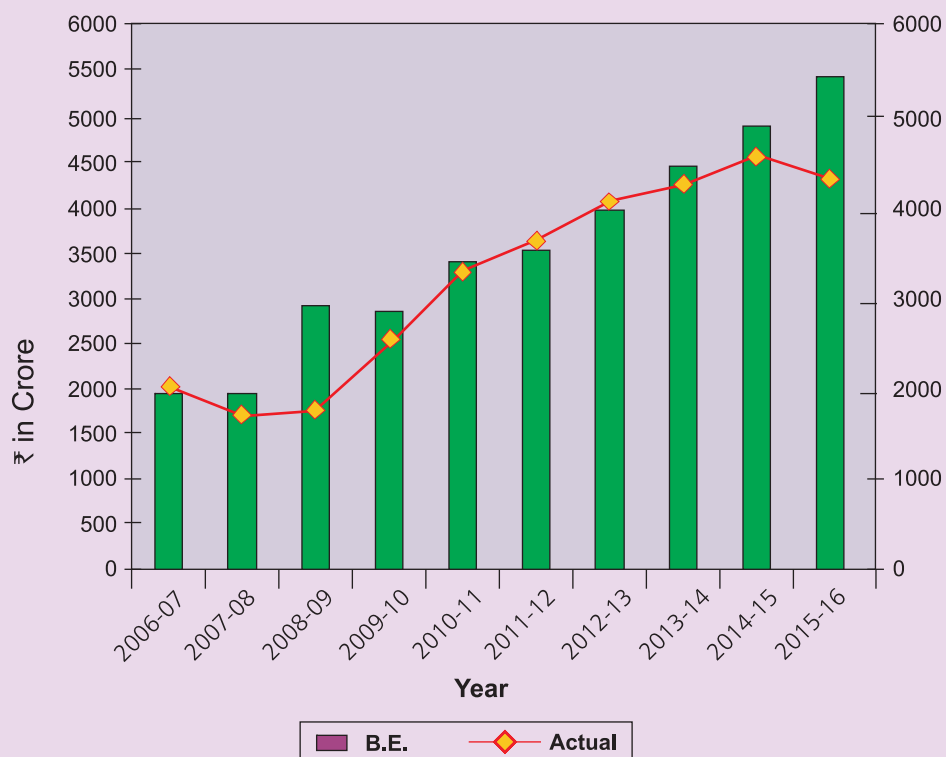
(₹ in Crore)

MAJOR HEAD	B.E.	R.E.	ACTUALS
Grant No. 4			
2852	77.65	59.88	27.08
3401	74.52	75.75	54.57
4861	140.24	147.70	151.90
Total	292.41	283.33	233.55

7.3 Departmental Revenue Receipts from 2006-07 to 2015-16

(₹ in Crore)

Year	B.E.	Actual
2006-07	2113	2255
2007-08	2105	1840
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



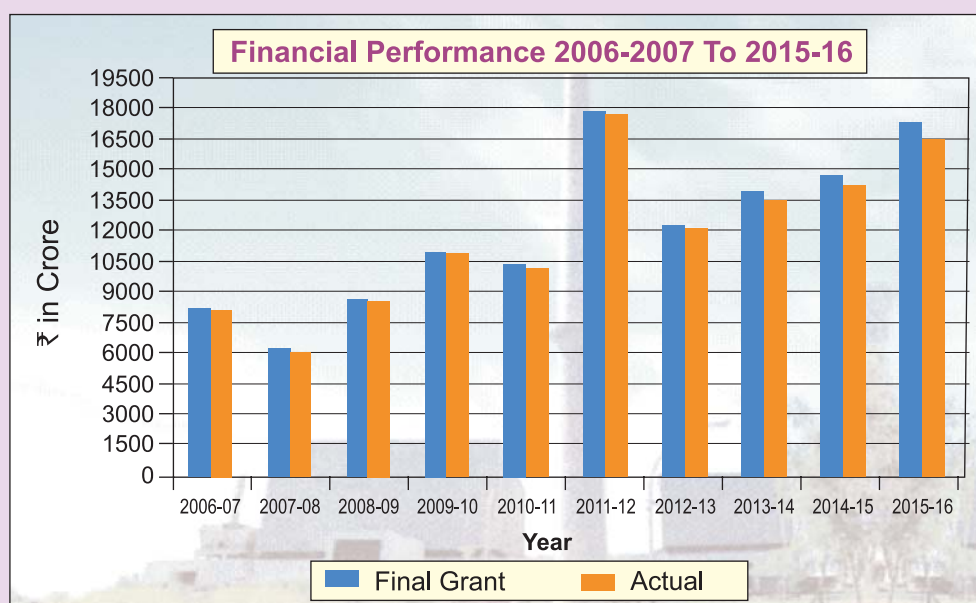
Chapter 8

Financial Results

8.1 Financial Results During 2006-2007 to 2015-16 (Both Grants)

(₹ in Crore)

Year	Budget + Sup. Grt.	Surrender	Final Grant	Actuals	Savings over B.E.
2006-07	9250	1096	8154	8058	1192
2007-08	8492	2284	6208	6011	2481
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



8.2 Capital and Revenue Expenditure Atomic Energy

(₹ in Crore)

Year	CAPITAL		REVENUE		TOTAL	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
2006-07	1850	1685	2285	2177	4135	3862
2007-08	2171	1707	2527	2460	4698	4167
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

8.2.1 Capital & Revenue Expenditure of Atomic Energy

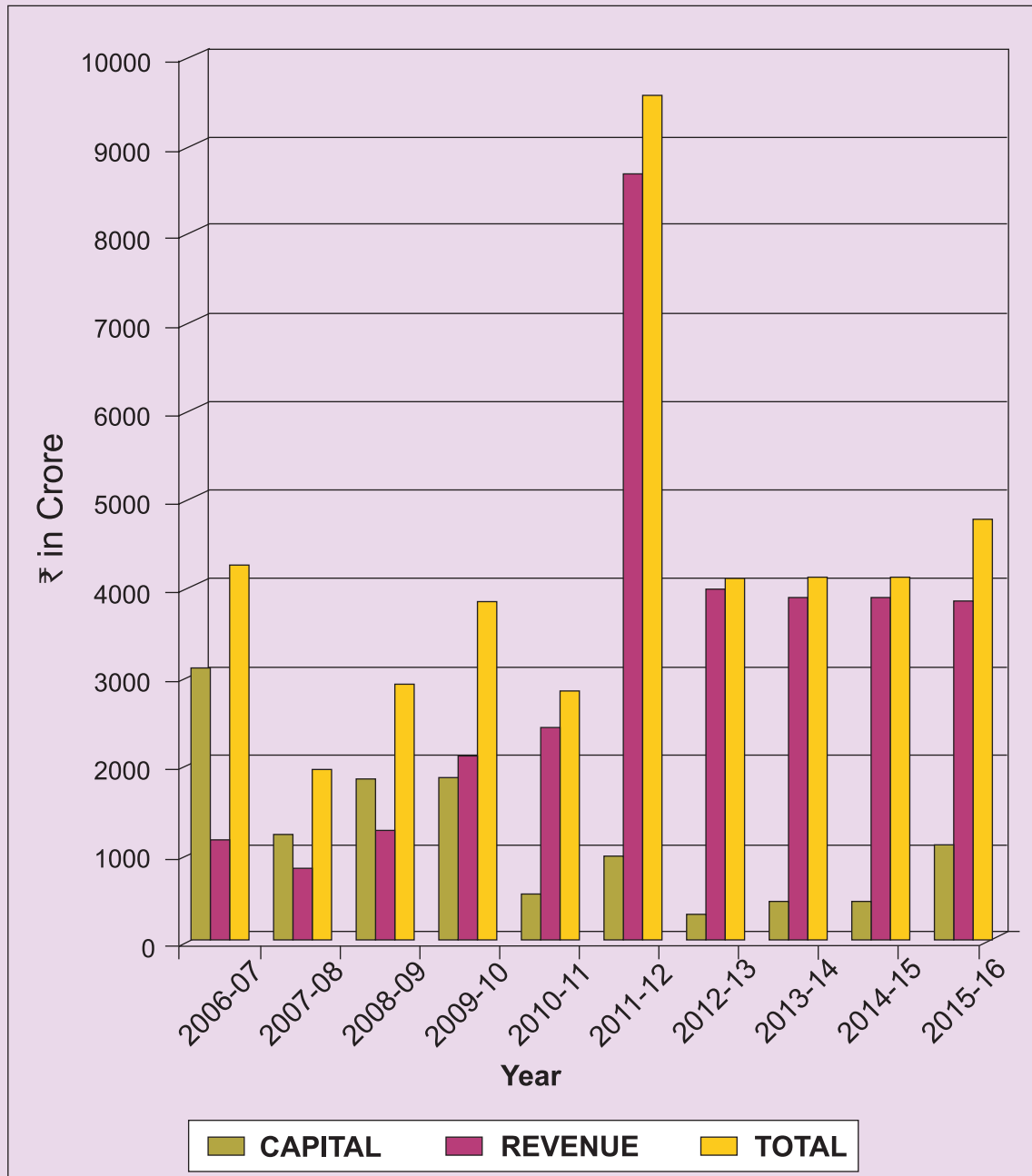


8.3 Capital and Revenue Expenditure Nuclear Power Schemes

(₹ in Crore)

Year	CAPITAL		REVENUE		TOTAL	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
2006-07	3816	3103	1299	1093	5115	4196
2007-08	2367	1126	1427	718	3794	1844
2008-09	1707	1706	1639	1118	3346	2824
2009-10	1714	1709	2420	2002	4134	3711
2010-11	1450	398	2383	2321	3833	2719
2011-12	1088	897	8621	8581	9709	9478
2012-13	567	181	3954	3880	4521	4061
2013-14	310	291	4055	3766	4365	4057
2014-15	674	392	4223	3724	4897	4116
2015-16	1090	1089	4458	3644	5548	4733

8.3.1 Capital & Revenue Expenditure of Nuclear Power Schemes

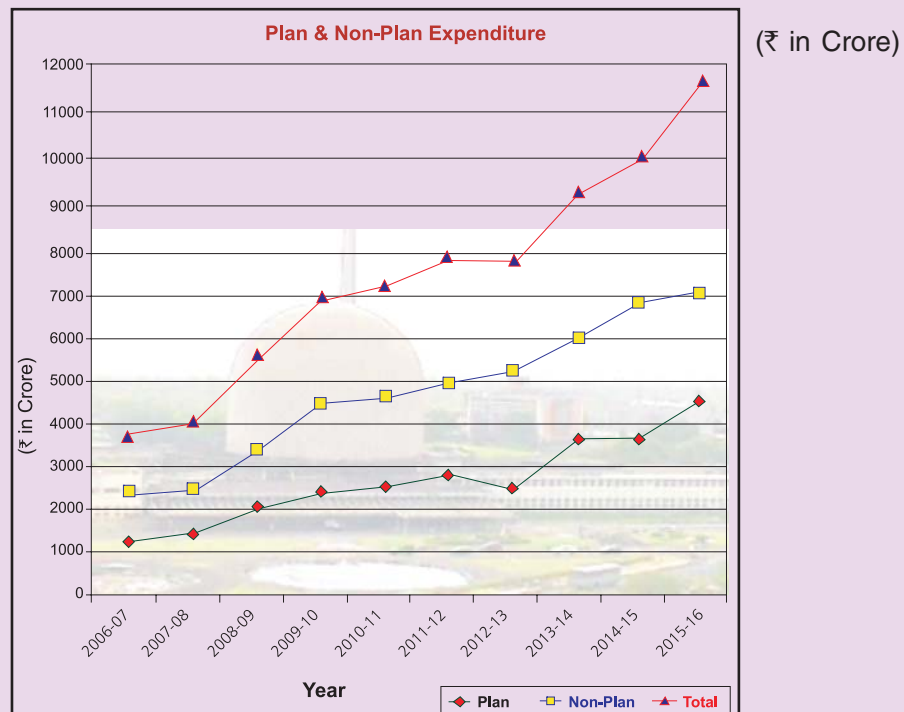


8.4 Plan and Non-plan Expenditure Atomic Energy

B.E. and Actuals of Plan and Non-plan expenditure under Grant No.4 - Atomic Energy for the period from 2006-07 to 2015-16 is as mentioned below :

(₹ in Crore)

Year	PLAN		NON-PLAN		TOTAL	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
2006-07	1657	1416	2478	2446	4135	3862
2007-08	2147	1548	2551	2619	4698	4167
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

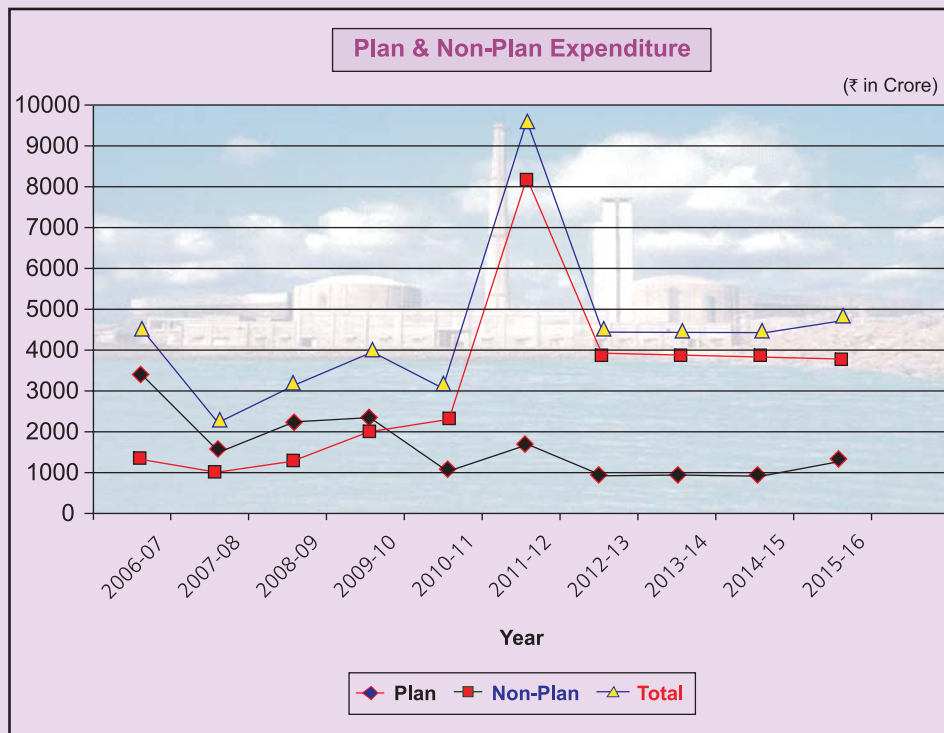


8.5 Plan and Non-plan Expenditure Nuclear Power Schemes

B.E. & Actuals of Plan and Non-plan expenditure under Grant No.5 - Nuclear Power Scheme for the period from 2006-07 to 2015-16 is as mentioned below :

(₹ in Crore)

Year	PLAN		NON-PLAN		TOTAL	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
2006-07	3933	3214	1182	982	5115	4196
2007-08	2449	1189	1345	655	3794	1844
2008-09	1918	1918	1428	906	3346	2824
2009-10	2024	2005	2110	1706	4134	3711
2010-11	1848	708	1985	2011	3833	2719
2011-12	1609	1378	8100	8100	9709	9478
2012-13	998	572	3523	3489	4521	4061
2013-14	729	606	3636	3451	4365	4057
2014-15	970	563	3927	3553	4897	4116
2015-16	900	1164	3960	3569	4860	4733



Chapter 9

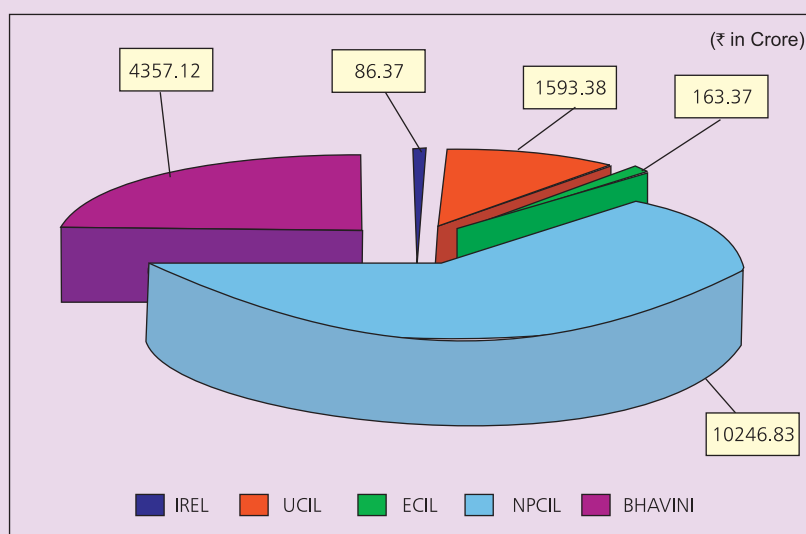
9.1 Investments in PSUs

Investments in PSUs upto 31.3.2016 is as shown under :

(₹ in Crore)

Sl. No.	Public Sector Undertakings	Investments made as on 31.3.2015	Investments made in 2015-16	Total Investments as on 31.3.2016	Dividend
1	Indian Rare Earths Ltd.	86.37	0.00	86.37	17.27
2	Uranium Corporation of India Ltd.	1593.38	32.00	1625.38	1.64
3	Electronics Corporation of India Ltd.	163.37	0.00	163.37	10.04
4	Nuclear Power Corporation of India Ltd.	10246.83	389.00	10635.83	744
5	Bhartiya Nabhikiya Vidut Nigam Ltd. (Bhavini)	4357.12	0.00	4357.12	0.00
	Total	16447.07	421.00	16868.07	772.95

9.1.1 Investments in PSUs as on 31.3.2016



Chapter 10

Loans Given to PSUs

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.

10.1 Loans to PSUs

(₹ in Crore)

Sl. No.	Name of the PSU	Loan Outstanding as on 31.3.2015	Loan paid during 2015-16	Loan repaid during 2015-16	Outstanding Loan as on 31.3.2016	Outstanding Interest
1	Nuclear Power Corporation of India Ltd.	2737.50	0.00	663.59	2073.91	0.00
2.	BHAVINI	300.00	700.00	0.00	1000.00	0.00

Chapter - 11

Sector-wise Plan & Non-plan Expenditure for the year 2015-16

(₹ in crore)

PLAN

Sector	BE 2015-2016	RE 2015-2016	FG 2015-2016	Expenditure upto March (SY-III) 2016	% on BE	% on RE	% on FG
R & D	3819.00	3473.72	3446.50	3399.07	89	98	99
Industries	940.00	1142.03	1128.90	1101.70	117	96	98
Minerals	241.00	73.50	73.51	70.29	29	96	96
Gr.No. 4-Atomic Energy	5000.00	4689.25	4648.91	4571.06	91	97	98
Gr.No. 5-Nuclear Power Schemes- Power	900.00	1210.25	1210.25	1164.24	129	96	96

NON - PLAN

Sector	BE 2015-2016	RE 2015-2016	FG 2015-2016	Expenditure upto March (SY-III) 2016	% on BE	% on RE	% on FG
DAE Secretariat	43.00	43.00	42.00	40.35	94	94	96
R & D	3336.64	3381.36	3421.35	3408.62	102	101	100
I & M	3705.81	3657.50	3667.57	3627.38	98	99	99
Gr.No. 4-Atomic Energy	7085.45	7081.86	7130.90	7076.34	100	100	99
Gr.No. 5-Nuclear Power Schemes- Power	3959.65	4248.89	4248.89	3569.02	90	84	84

Chapter 12

12.1 Object Headwise Expenditure for the Year 2015-2016

Grant No. : 004-Atomic Energy

(₹ in lakhs)

Account Code	Account Description	Budget Estimates			Actuals		
		Plan	Non-Plan	Total	Plan	Non-Plan	Total
01	SALARIES	2626.10	263019.00	265645.10	1090.77	265233.43	266324.20
02	WAGES	97.00	46.50	143.50	119.40	77.74	197.14
03	OVERTIME ALLOWANCE	0.00	3877.30	3877.30	0.00	3590.25	3590.25
06	MEDICAL TREATMENT	0.00	128.00	128.00	0.00	142.92	142.92
11	DOMESTIC TRAVEL EXPENSES	1135.70	3950.70	5086.40	530.97	3326.79	3857.76
12	FOREIGN TRAVEL EXPENSES	1076.16	692.00	1768.16	306.29	364.25	670.54
13	OFFICE EXPENSES	6130.79	6448.65	12579.44	1472.05	5739.31	7211.36
14	RENTS, RATES AND TAXES	345.00	916.55	1261.55	175.99	559.49	735.48
16	PUBLICATIONS	0.00	3130.50	3130.50	0.00	3116.27	3116.27
20	OTHER ADMINISTRATIVE EXPENSES	0.00	421.20	421.20	2.05	357.22	359.27
21	SUPPLIES AND MATERIALS	34817.72	333551.55	368369.27	42800.37	326854.37	369654.74
24	P.O.L.	10.00	201.00	211.00	14.99	231.33	246.32
26	ADVERTISING AND PUBLICITY	0.00	1007.00	1007.00	1729.02	737.85	2466.87
27	MINOR WORKS	350.00	57464.90	57814.90	379.79	55155.23	55535.02
28	PROFESSIONAL SERVICES	10135.39	25707.70	35843.09	5840.51	26575.73	32416.24
30	OTHER CONTRACTUAL SERVICES	4116.00	0.00	4116.00	5692.42	0.00	5692.42
31	GRANTS-IN-AID	19979.00	23243.20	43222.20	15126.47	22104.21	37230.68
32	CONTRIBUTIONS	4300.00	2100.00	6400.00	1649.05	2727.55	4376.60
34	SCHOLARSHIPS / STIPEND	0.00	2055.00	2055.00	0.00	2094.05	2094.05
35	GRANTS FOR CREATION OF CAPITAL ASSETS	138221.00	0.00	138221.00	142870.94	0.00	142870.94
36	GRANTS-IN-AID SALARIES	0.00	69201.00	69201.00	0.00	73313.88	73313.88
45	INTEREST	0.00	4000.00	4000.00	0.00	4000.00	4000.00

Object Headwise Expenditure

Contd..

(₹ in lakhs)

Account Code	Account Description	Budget Estimates			Actuals		
		Plan	Non-Plan	Total	Plan	Non-Plan	Total
50	OTHER CHARGES	0.00	2702.75	2702.75	0.00	2519.52	2519.52
51	MOTOR VECHICLES	771.50	2301.50	3073.00	371.94	1548.25	1920.19
52	MACHINERY AND EQUIPMENT	106647.10	13981.00	120628.10	91073.03	7663.91	98736.94
53	MAJOR WORKS	146852.88	50.00	146902.88	141203.79	0.00	141203.79
54	INVESTMENTS	20000.00	0.00	20000.00	3200.00	0.00	3200.00
60	OTHER CAPITAL EXPENDITURE	2388.66	1447.00	3835.66	1456.18	1462.81	2918.99
61	DEPRECIATION	0.00	2400.00	2400.00	0.00	2400.00	2400.00
63	INTER ACCOUNT TRANSFER	0.00	-115500.00	-115500.00	0.00	-104262.38	-104262.38
99	INFORMATION TECHNOLOGY	0.00	0.00	0.00	0.00	0.00	0.00
70	DEDUCT RECOVERIES	0.00	-29241.00	-29241.00	0.00	-23355.57	-23355.57
Total	Atomic Energy	500000.00	679303.00	1179303.00	457106.02	684278.41	1141384.43

12.2 Object Headwise Expenditure for the Year 2015-2016

Grant No. : 005-Nuclear Power Schemes

(₹ in lakhs)

Account Code	Account Description	Budget Estimates			Actuals		
		Plan	Non-Plan	Total	Plan	Non-Plan	Total
01	SALARIES	0.00	225.00	225.00	0.00	237.87	237.87
03	OVERTIME ALLOWANCE	0.00	0.75	0.75	0.00	0.79	0.79
11	DOMESTIC TRAVEL EXPENSES	0.00	3.50	3.50	0.00	4.98	4.98
13	OFFICE EXPENSES	0.00	15.75	15.75	0.00	2.53	2.53
21	SUPPLIES AND MATERIALS	8900.00	281600.00	290500.00	0.00	234540.86	234540.86
27	MINOR WORKS	0.00	2008.00	2008.00	0.00	2002.49	2002.49
28	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
31	GRANTS-IN-AID	12000.00	112.00	12112.00	7500.00	112.00	7612.00
45	INTEREST	0.00	112000.00	112000.00	0.00	120000.00	120000.00
50	OTHER CHARGES	0.00	0.00	0.00	0.00	0.00	0.00
52	MACHINERY AND EQUIPMENT	5050.00	0.00	5050.00	23.98	0.00	23.98
53	Major Works	50.00	0.00	50.00	0.00	0.00	0.00
54	INVESTMENTS	21800.00	0.00	21800.00	38900.00	0.00	38900.00
55	LOANS AND ADVANCES	42200.00	0.00	42200.00	70000.00	0.00	70000.00
70	DEDUCT RECOVERIES	0.00	0.00	0.00	0.00	0.00	0.00
Total	Nuclear Power Schemes	90000.00	395965.00	485965.00	116423.98	356901.52	473325.50

12.3 Object Headwise Expenditure for the Year 2015-2016

Account Code	Account Description	Actuals for Gr. No. 4			Actuals for Gr. No. 5			Total
		Plan	Non-Plan	Total	Plan	Non-Plan	Total	Gr. No. 4&5
01	SALARIES	1090.77	265233.43	266324.20	0.00	237.87	237.87	266562.07
02	WAGES	119.40	77.74	197.14	0.00	0.00	0.00	197.14
03	OVERTIME ALLOWANCE	0.00	3590.25	3590.25	0.00	0.79	0.79	3591.04
06	MEDICAL TREATMENT	0.00	142.92	142.92	0.00	0.00	0.00	142.92
11	DOMESTIC TRAVEL EXPENSES	530.97	3326.79	3857.76	0.00	4.98	4.98	3862.74
12	FOREIGN TRAVEL EXPENSES	306.29	364.25	670.54	0.00	0.00	0.00	670.54
13	OFFICE EXPENSES	1472.05	5739.31	7211.36	0.00	2.53	2.53	7213.89
14	RENTS, RATES AND TAXES	175.99	559.49	735.48	0.00	0.00	0.00	735.48
16	PUBLICATIONS	0.00	3116.27	3116.27	0.00	0.00	0.00	3116.27
20	OTHER ADMINISTRATIVE EXPENSES	2.05	357.22	359.27	0.00	0.00	0.00	359.27
21	SUPPLIES AND MATERIALS	42800.37	326854.37	369654.74	0.00	234540.86	234540.86	604195.60
24	P.O.L.	14.99	231.33	246.32	0.00	0.00	0.00	246.32
26	ADVERTISING AND PUBLICITY	1729.02	737.85	2466.87	0.00	0.00	0.00	2466.87
27	MINOR WORKS	379.79	55155.23	55535.02	0.00	2002.49	2002.49	57537.51
28	PROFESSIONAL SERVICES	5840.51	26575.73	32416.24	0.00	0.00	0.00	32416.24
30	OTHER CONTRACTUAL SERVICES	5692.42	0.00	5692.42	0.00	0.00	0.00	5692.42
31	GRANTS-IN-AID	15126.47	22104.21	37230.68	7500.00	112.00	7612.00	44842.68
32	CONTRIBUTIONS	1649.05	2727.55	4376.60	0.00	0.00	0.00	4376.60
34	SCHOLARSHIPS / STIPEND	0.00	2094.05	2094.05	0.00	0.00	0.00	2094.05
35	GRANTS FOR CREATION OF CAPITAL ASSETS	142870.94	0.00	142870.94	0.00	0.00	0.00	142870.94

Account Code	Account Description	Actuals for Gr. No. 4			Actuals for Gr. No. 5			Total
		Plan	Non-Plan	Total	Plan	Non-Plan	Total	Gr. No. 4&5
36	GRANTS-IN-AID SALARIES	0.00	73313.88	73313.88	0.00	0.00	0.00	73313.88
45	INTEREST	0.00	4000.00	4000.00	0.00	120000.00	120000.00	124000.00
50	OTHER CHARGES	0.00	2519.52	2519.52	0.00	0.00	0.00	2519.52
51	MOTOR VECHICLES	371.94	1548.25	1920.19	0.00	0.00	0.00	1920.19
52	MACHINERY AND EQUIPMENT	91073.03	7663.91	98736.94	23.98	0.00	23.98	98760.92
53	MAJOR WORKS	141203.79	0.00	141203.79	0.00	0.00	0.00	141203.79
54	INVESTMENTS	3200.00	0.00	3200.00	38900.00	0.00	38900.00	42100.00
55	LOANS AND ADVANCES	0.00	0.00	0.00	70000.00	0.00	70000.00	70000.00
60	OTHER CAPITAL EXPENDITURE	1456.18	1462.81	2918.99	0.00	0.00	0.00	2918.99
61	DEPRECIATION	0.00	2400.00	2400.00	0.00	0.00	0.00	2400.00
63	INTER ACCOUNT TRANSFER	0.00	-104262.38	-104262.38	0.00	0.00	0.00	-104262.38
99	INFORMATION TECHNOLOGY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70	DEDUCT RECOVERIES	0.00	-23355.57	-23355.57	0.00	0.00	0.00	-23355.57
Total	Atomic Energy	457106.02	684278.41	1141384.43	116423.98	356901.52	473325.50	1614709.93

Chapter - 13

Statement Showing Composite Grants for 2015-2016

(₹ in lakhs)

HEAD OF ACCOUNT	Amount
2049- Interest Payments	
Interest on State Provident Fund	14590.95
Total MH 2049	14590.95
2071- Pension & Other Retirement Benefits	
Superannuation & Retirement Allowance	51.89
Commutated Value of Pension	6024.03
Gratuities	8762.65
Family Pension	37.47
Contribution to Provident Fund	338.30
Leave Encashment Benefit	6445.34
Government Contribution - New Pension Scheme	4661.45
Total MH 2071	26321.13
2235- Social Security & Welfare	
Deposit Linked Insurance Scheme (GPF/CPF)	40.08
C.G.E.I.S.	2.07
Total MH 2235	42.15
7610- Loans to Govt. Servants Etc.	
House Building Advance	58.68
Advance for Purchase of Motor Conveyances	221.69
Other Conveyances	4.51
Other Advances	-
Computer Advances	185.71
Total MH 7610	470.59

Chapter - 14

14.1 Internal Inspection Wing

The Internal Inspection Wing 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, rules and regulations are followed correctly and systems and procedures regarding accounting and financial matters are adequate.

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 Programme.

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
44	44	44	-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 lakh per annum the accounts of the following Aided Institutions were audited during 2015-16.

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

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

Discussions were held by JC (F&A)/CCA with Heads of Accounts & Heads of Units for expediting the replies of old outstanding paras. Important observations of IIW and necessity of early compliance of the observations were presented during the meetings of heads of accounts (Accounts Officer and above) held during 2015-16.

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

The records of Internal 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 discrepancy.
- (j) Custody, review and discharge of bank guarantee.
- (k) Timely remittance of NPS contribution and uploading of data.
- (l) Review of Status of Security Deposits and transfer to lapsed deposit account.

- (m) The new GFR provision 257 (2) regarding maintenance of service book in duplicate has been taken up and being implemented in the Department.
- (n) Implementation of new 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) Expenditure incurred without obtaining proper approval/financial sanction.
- (t) Compliance to provisions of FRBM Act.
- (u) Review of expenditure on medical schemes approved by DAE.
- (v) Settled of discrepancies found during physical verification of fixed assets.
- (w) Timely installations and commissioning of equipment's & machinery.
- (x) Proper maintains of pay bill register (PBR).

14.5 Status of Audit paras

	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	1435	249	858	2044
CGA's Audit paras (ATNs)	46*	16	36	66**

*includes 18 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.

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 machinery, and examination of records pertaining to physical verification of stores equipment, tools and plant. 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 scheme/project, based on criteria of budgetary allocation, existing internal controls of monitoring and evaluation, release of funds and their utilization.

14.7 Special achievements

During the year major deviations/lapses in purchase/work procedures were pointed out and regularized by the units/institutions such as inviting NITs, preparation of the comparative statement with reference to technical suitability and issue of purchase/work order properly. Updating of validity period of bank grantees, regularization of expenditure made without sanction

of Projects. Special attention was given on prompt remittance of NPS contribution, recovery of excess payment made to employees on account of CEA, Pay and Allowances, PRIS Payment etc. Review of outstanding advances with suppliers and other agencies, outstanding amount recoverable from other institutes by aided units was done precisely.

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

The Internal audit helped the units for recovery of excess payments in pay fixation, drawal of increments during leave period, Non-reimbursable items included in the Children education claims, Transport allowance during leave periods, LD for delay in supplies/execution of contracts, recovery of outstanding dues from Institutions by Aided Units etc. Based on the observations of the Internal Inspection the substantial amount of recurring expenditure has being reduced for the procurement made directly from manufacturer instead of through traders/distributors.

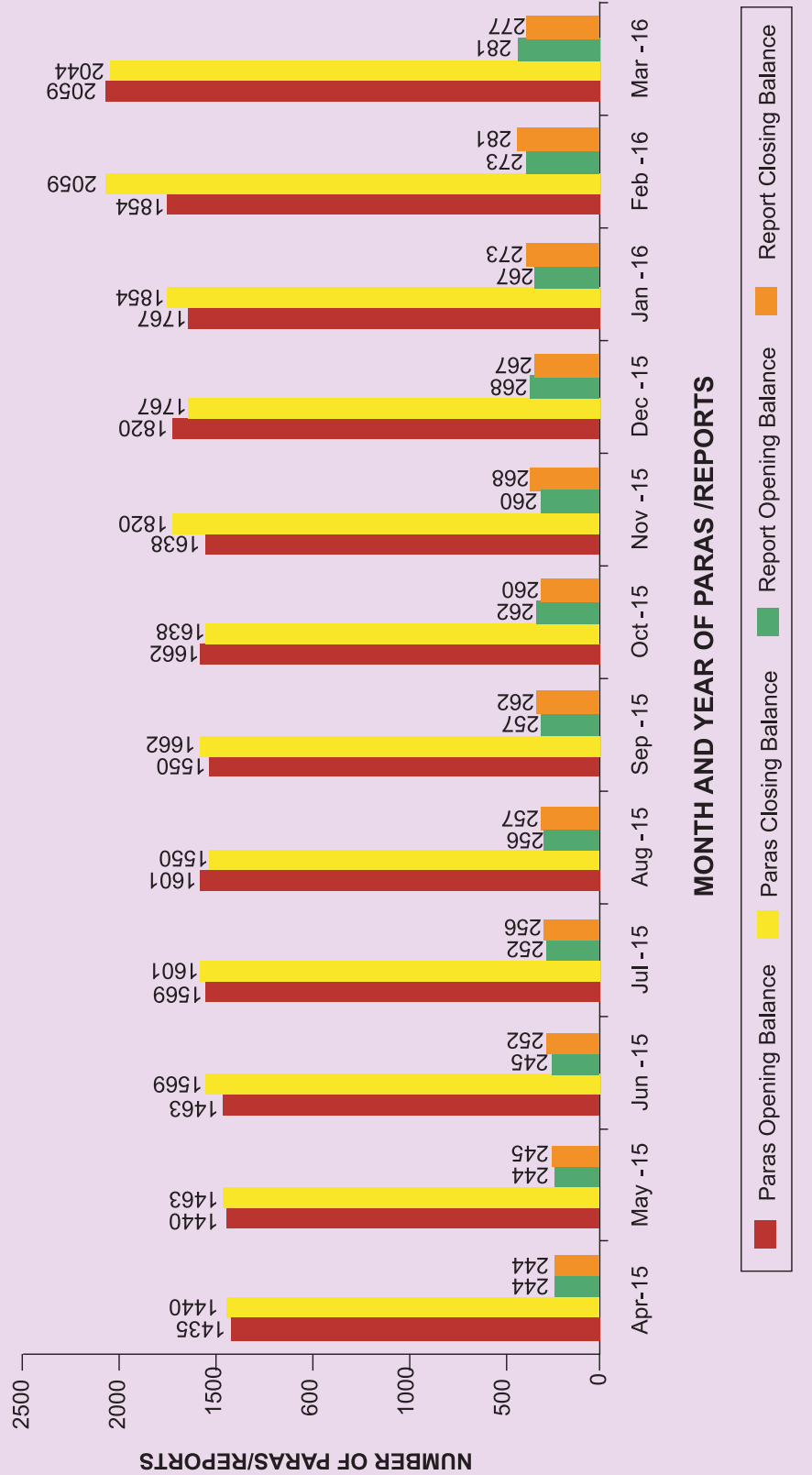
14.8.1 Table – I

YEAR WISE DETAILS OF IIW REPORTS & PARAS OUTSTANDING AS ON 31.3.2016		
Year of Issue of Report	Number of Paras	Number of Reports
2000-01	3	2
2002-03	5	3
2004-05	8	7
2005-06	12	8
2006-07	29	14
2007-08	36	16
2008-09	100	25
2009-10	101	23
2010-11	179	35
2011-12	194	36
2012-13	341	40
2013-14	551	43
2014-15	485	25
TOTAL	2044	277

14.8.2 Table – II		
YEAR WISE DETAILS OF STATUTORY REPORTS & PARAS OUTSTANDING AS ON 31.12.2015 (Mumbai & Kolkatta Region)		
Year of Issue of Report	Reports	Paras
1998-99	1	1
1999-00	4	5
2000-01	1	2
2001-02	4	6
2002-03	2	2
2003-04	3	3
2004-05	7	8
2005-06	4	6
2006-07	9	32
2007-08	9	16
2008-09	10	29
2009-10	11	26
2010-11	14	58
2011-12	19	100
2012-13	19	118
2013-14	24	230
2014-15	15	121
2015-16	9	58
TOTAL	165	821

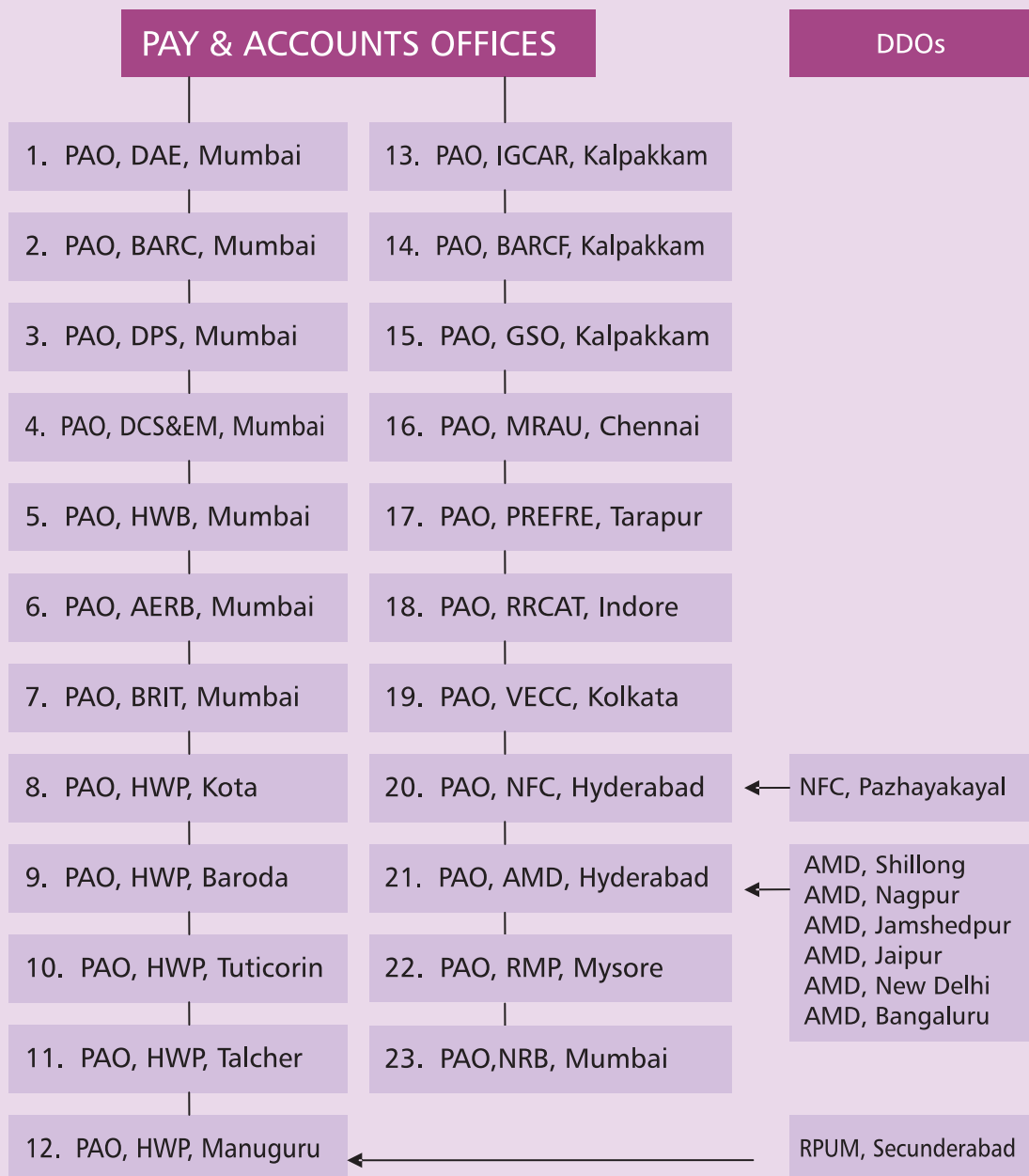
14.8.3 Table – IV				
Month wise Status of IIW Paras/Reports during the year 2015-16				
Month	Paras Opening Balance	Paras Closing Balance	Report Opening Balance	Report Closing Balance
April-15	1435	1440	244	244
May-15	1440	1463	244	245
June-15	1463	1569	245	252
July-15	1569	1601	252	256
August-15	1601	1550	256	257
Sep-15	1550	1662	257	262
Oct-15	1662	1638	262	260
Nov-15	1638	1820	260	268
Dec-15	1820	1767	268	267
Jan-16	1767	1854	267	273
Feb-16	1854	2059	273	281
Mar-16	2059	2044	281	277

14.8.4 MONTH WISE STATUS OF IIW PARAS /REPORTS DURING 2015-16



Annexure I

List of PAOs & SPOs / DDOs





Boron Enrichment Plant at Heavy Water Plant, Manuguru