



भारत सरकार

Government of India

परमाणु ऊर्जा विभाग

Department of Atomic Energy



Tummalapalle mine A.P



Accounts at a Glance

2016 - 17

ATOMIC ENERGY ESTABLISHMENTS IN INDIA



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.



Date: 29.09.2017

(M. Sridharan)

Mumbai - 400 001.

Chief Controller of Accounts

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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 :

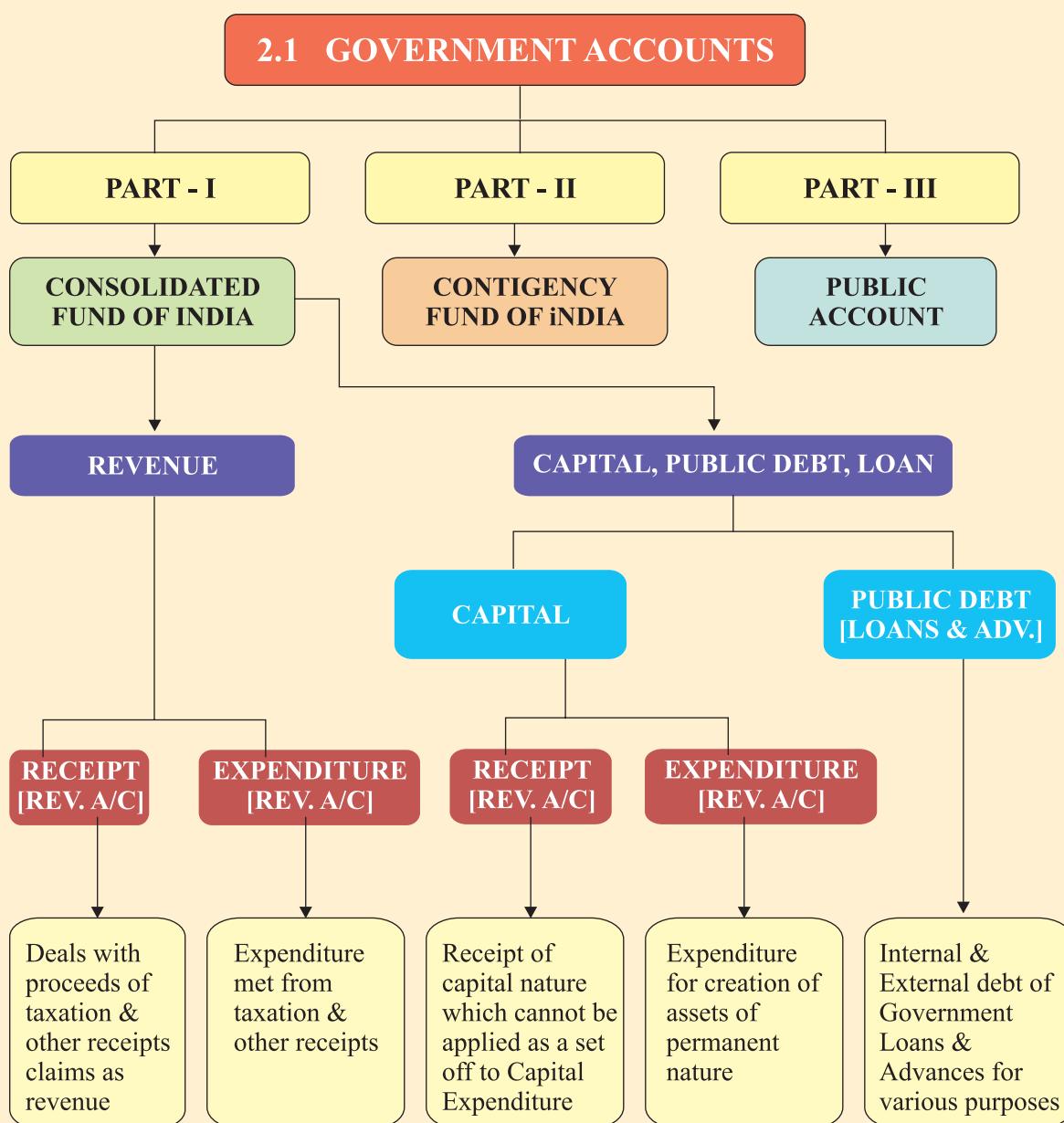
All revenues received by Government by way of taxation like income-tax, Central Excise, Customs Duty, Land Revenue and Other Receipts flowing to Government in connection with the conduct of Government business are credited into the Consolidated Fund. Similarly, all loans raised by Government by issue 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 spent 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 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 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 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 apprises 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 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 is 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 Programme for DAE Accounts”. The proposed Uniform Compilation Programme for DAE Accounts will have a basic MIS system in place, statutory requirements of Ministry of Finance, timelines of accounting and reconciliation of accounts with banks etc. The programme is designed to be developed in phased manner. Resources Management Group, IGCAR, Kalpakkam is preparing Uniform Compilation Package for DAE Accounts.

As required by Office of Controller General of Accounts, New Delhi Monthly Accounts of Department are uploaded in to PFMS Portal through XML format on test server for some time, after that it will be directly uploaded on PFMS Portal on live.

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.

Chapter – 4

4.1 Highlight of Annual Accounts

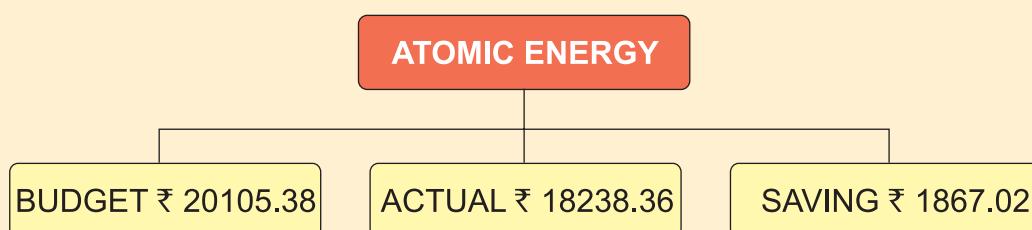
During the financial year 2016-17, the Department of Atomic Energy was authorized to operate its funds under Revenue and Capital Section of Grant No.4 - Atomic Energy. The funds provided under the Grant was ₹ 20105.38 Crore inclusive of an amount of ₹ 1422.90 Crore obtained through Supplementary Grants. Out of this, an amount of ₹ 1642.02 Crore was surrendered to Ministry of Finance.

4.2 Summary of Accounts

During the year 2016-17 for Grant No. 4 - Atomic Energy the total expenditure was ₹ 18238.36 Crore against sanctioned Provision of ₹ 20105.38 Crore. The expenditure consists of revenue expenditure of ₹ 12819.01 Crore and capital expenditure of ₹ 5419.35 Crore under Grant No. 4 - Atomic Energy.

4.2.1 Summary of Annual Accounts 2016-17

(₹ 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 2016-17 is explained in the next pages.

During the year 2016-17 the total disbursements were ₹ 22420 Crore out of which disbursements under Consolidated Fund of India is ₹ 17496 Crore and ₹ 4924 Crore under Public Account.

During the year 2016-17 the total receipt is ₹ 6856 Crore out of which Capital Receipts is ₹ 719 Crore and Revenue receipts is ₹ 6137 Crore. The Revenue receipt consists of Tax Revenue to the tune of ₹ 404 Crore and ₹ 5733 Crore under Non-Tax Revenue.

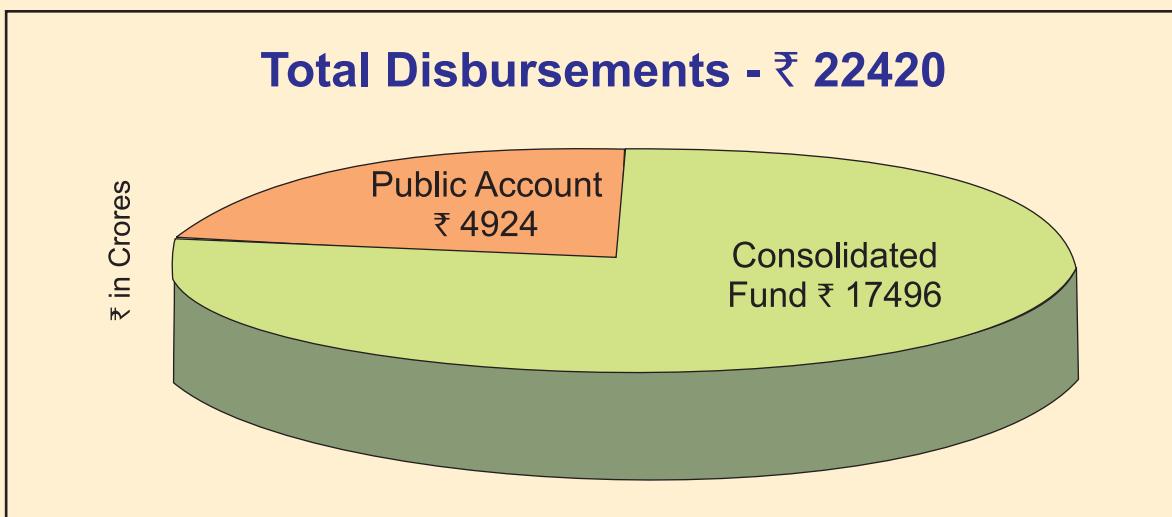
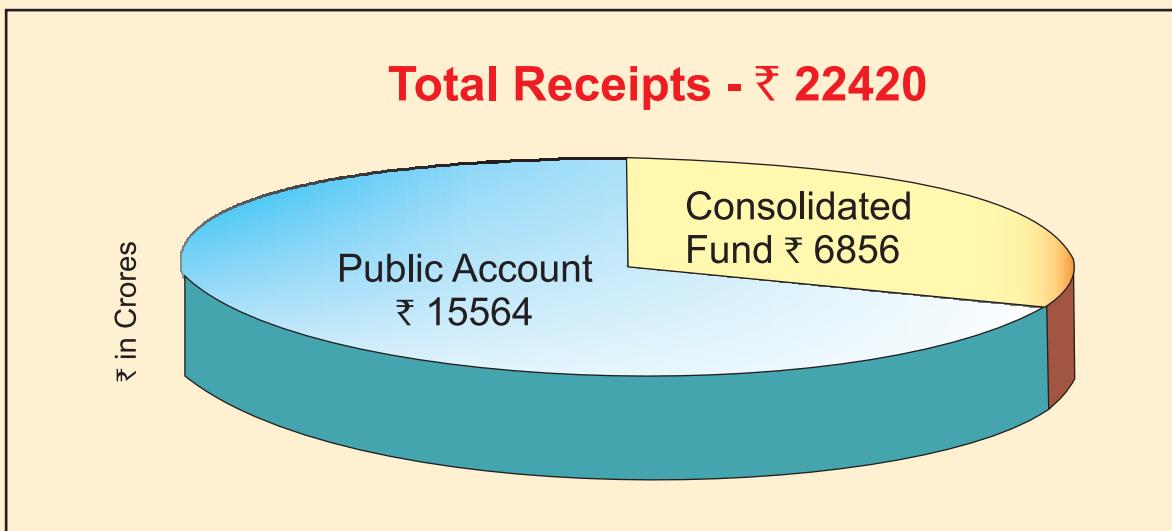
The Finance Accounts exhibits the classified and consolidated accounts of all transactions.

5.1.1 Funds Flow During the Financial Year 2016-17

(₹ in Crore)

RECEIPTS (CR.)	AMOUNT	DISBURSEMENTS (DR.)	AMOUNT
CONSOLIDATED FUND OF INDIA (C.F.I.)		CONSOLIDATED FUND OF INDIA (C.F.I.)	
REVENUE RECEIPTS	3513	REVENUE : GEN. SERVICES	516 13232
		ECON. SERVICES	12716
INTEREST RECEIPTS	1521		
OTHER RECEIPTS	1103	CAPITAL : ECON. SERVICES	4061 4264
LOAN RECOVERIES	719	LOANS & ADV.	203
TOTAL (C.F.I.)	6856	TOTAL (C.F.I.)	17496
PUBLIC ACCOUNT		PUBLIC ACCOUNT	
SMALL SAVINGS & PROVIDENT FUND	497	PROVIDENT FUND	298
DEPOSITS AND ADVANCES	418	DEPOSITS AND ADVANCES	212
RESERVE FUNDS	24	RESERVE FUNDS	10
SUSPENSE	14625	SUSPENSE	4404
TOTAL (PUBLIC ACCOUNT)	15564	TOTAL (PUBLIC ACCOUNT)	4924
TOTAL - RECEIPTS	22420	TOTAL - DISBURSEMENTS	22420

5.1.2 Fund Flow during the Financial Year 2016-17



5.2 Details of Receipts during the Financial Year 2016-17

5.2.1 Broad Categories of Receipts 2016-17

(₹ in Crore)

Sr. No.	Item	Actuals
	Revenue	
1	Tax Revenue	404
2	Non Tax Revenue	5733
3	Total - Revenue Receipts (1+2)	6137
4	Loan Recoveries from PSUs	709
5	Repayment from Govt. Servants	10
6	Total - Capital Receipts (4+5)	719
7	Total - Receipts (3+6)	6856

Annual Accounts

5.2.2 The Details of Tax Revenue and Non-Tax Revenue during the year 2016-17

Tax Revenue

(₹ in Crore)

Sr. No.	Major Head	Actuals
1	0020 - Corporation Tax	16
2	0021 - Income Tax	388
3	Total - Tax Revenue	404

Non-Tax Revenue

(₹ in Crore)

Sr. No.	Major Head	Actuals
1	0049 - Interest Receipts	1521
2	0050 - Dividend	692
3	0071 - Contribution & Recoveries	7
4	0801 - Power	2009
5	0852 - Industries	1400
6	1401 - Atomic Energy Research	104
7	Total - Non-Tax Revenue	5733

5.2.3 Disbursement under Consolidated Fund

(₹ in Crore)

Sr. No.	Item	Actuals
	Revenue	
1	Interest Payment	146
2	Pensions and Other Retirement Benefits	370
3	Power	4544
4	Industries	3047
5	Atomic Energy Research	5072
6	Department of Science & Technology	10
7	Secretariat-Economic Services	44
	Total - Revenue (1 to 7)	13233
	Capital	
8	Capital Outlay on Power Project	404
9	Capital Outlay on Atomic Energy Industries	2267
10	Capital Outlay on Atomic Energy Research	1590
11	Loans to Government Servants, etc.	2
	Total - Capital (8 to 11)	4263
	Total - Disbursements (1 to 11)	17496

5.3 Debt, Receipt, Remittance & Surplus Head Balances in Finance Accounts 2016-17

(₹ in lakh)

Major Head	Opening Balance as on 1.4.2016	Receipts during 2016-17	Disbursement during 2016-17	Closing Balance as on 31.3.2017
<u>CONSOLIDATED FUND OF INDIA</u>				
<u>Loans & Advances</u>				
6801 - Loans for Power Projects	Dr. 307390.81	70927.23	20000.00	Dr. 256463.58
7475 - Loans for Other General Economic Services	Dr. 0	0.00	0.00	Dr. 0.00
7610 - Loans to Government servants etc.	Dr. 3930.92	1018.66	216.08	Dr. 3128.34
Total - CONSOLIDATED FUND	Dr. 311321.73	71945.89	20216.08	Dr. 259591.92
<u>PUBLIC ACCOUNT</u>				
<u>Small Savings, Provident Fund etc.</u>				
8008 - Income & Expenditure of National Small Savings	Dr. 19.37	0.00	0.00	Dr. 19.37
8009 - State Provident Fund	Cr. 187104.91	48689.74	29002.46	Cr. 206792.19
8011 - Insurance & Pension Funds	Dr. 2309.08	266.17	771.47	Dr. 2814.38
8012 - Special Deposits & Accounts	Cr. 390.78	0.00	0.00	Cr. 390.78
8014 - Postal Life Insurance Scheme	Cr. 4631.19	703.63	0.00	Cr. 5334.82
Total	Cr. 189798.43	49659.54	29773.93	Cr. 209684.04

(₹ in lakh)

Major Head	Opening Balance as on 1.4.2016	Receipts during 2016-17	Disbursement during 2016-17	Closing Balance as on 31.3.2017
Reserve Funds				
8115 - Depreciation/Renewals of Reserve Fund	Cr. 43334.86	2400.00	985.58	Cr. 44749.28
8121 - General & Other Reserve Fund	Cr. 130.75	0.00	0.00	Cr. 130.75
Total - Reserve Funds	Cr. 43465.61	2400	985.58	Cr. 44880.03
Deposits and Advances				
8443 - Civil Deposits	Cr. 45949.86	41847.06	21194.01	Cr. 66602.91
8550 - Civil Advances	Dr. 31.49	8.03	7.46	Dr. 30.92
Total - Deposits & Advances	Cr. 45918.37	41855.09	21201.47	Cr. 66571.99
Suspense & Miscellaneous				
8658 - Suspense Accounts	Cr. 27977.20	-3965.14	14.73	Cr. 23997.33
8670 - Cheques and Bills	Cr. 5483.58	1160.98	0.00	Cr. 6644.56
8672 - Permanent Cash Imprest (Civil)	Dr. 22.40	1.49	2.60	Dr. 23.51
8674 - Security Deposits made by Govt.	Dr. 11808.21	-3.93	179.69	Dr. 11991.83
8675 - Deposits with Reserve Bank (Closed to Govt. Account)	Closed to Govt. A/c.	1465268.09	440232.28	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.6871715.10	1462461.49	440429.30	Cr.7893747.28
Total - Public Account	Cr.7150897.51	1556376.10	492390.29	Cr.8214883.32

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 2016-17 Ministry of External Affairs incurred expenditure to the tune of ₹ 346.87 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
31	Major Head - 2049 - Interest Payment	146,23,53	Ministry of Finance
29	Major Head - 7610 - Loans to Government Servants	2,16,08	Ministry of Finance
35	Major Head - 2071 - Pension and Other Retirement Benefits	369,68,09	Ministry of Finance, Central Pension Accounting Office
35	Major Head - 2235 – Social Security & Welfare	31,16	Ministry of Finance, Central Pension Accounting Office
47	Major Head - 2013 - Council of Ministries	19,14	Cabinet Affairs

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 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 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 Revenue and Capital Section of Grant No.4 - Atomic Energy 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 is explained in the next pages.

5.6.1 Major Headwise Statement For the Year 2016-17

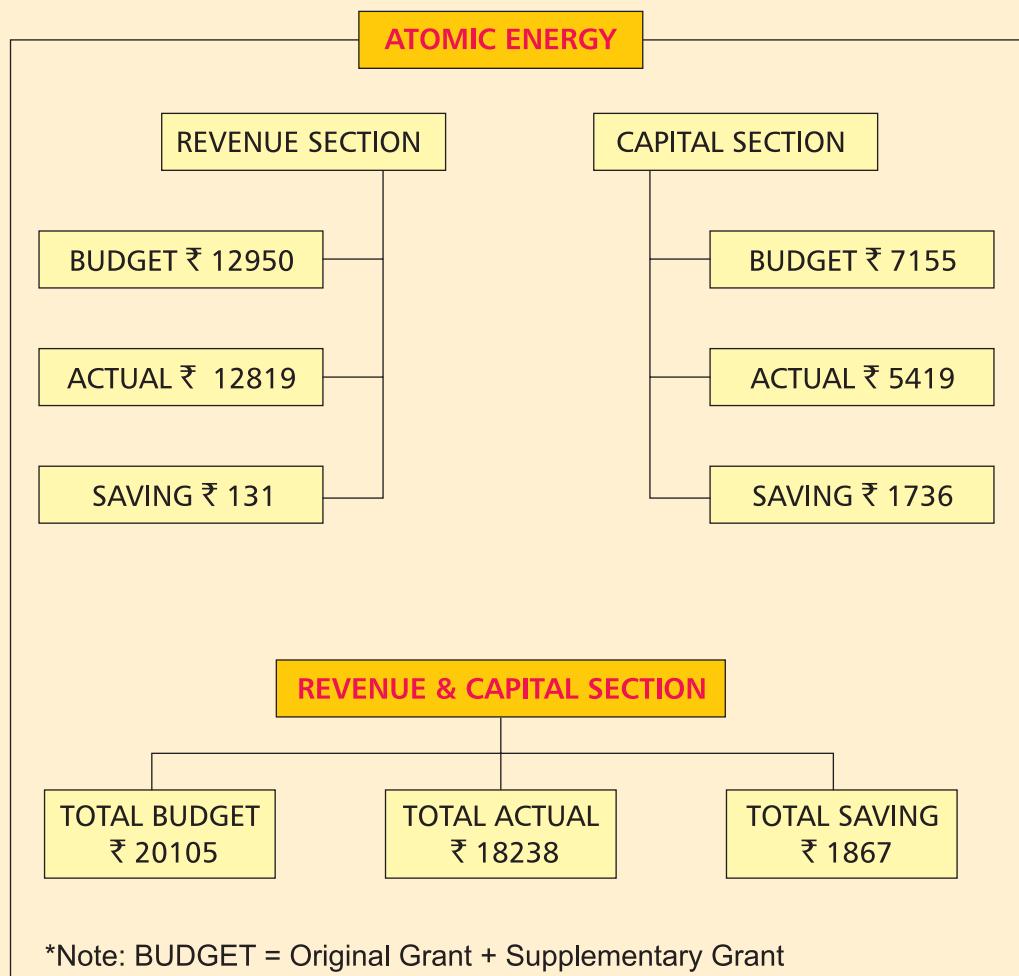
(₹ in Crore)

MAJOR HEAD	B.E. 2016-17	R.E. 2016-17	F.G. 2016-17	ACTUAL EXPENDITURE
Grant No. 4 Atomic Energy				
2801 - Power	4461	4546	4545	4544
2852 - Industries	3073	3143	3130	3073
3401 - Atomic Research	5069	5213	5227	5157
3451 - Secretariat - Economic Services	48	48	48	45
4801 - Capital Outlay on Power Projects	254	206	206	204
4861 - Capital Outlay on Atomic Energy Industries	3683	3670	3488	3425
5401 - Capital Outlay on Atomic Energy Research	1895	1566	1619	1590
6801 - Loans to Power Projects	200	200	200	200
Total - Grant No. 4	18683	18592	18463	18238

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

5.6.2 Appropriation Accounts 2016-17 (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 accounting related to strategic projects for which the other Ministry involved is Defence. The operation of Suspense is closely monitored and as on 31.03.2017 the balance is ₹ 23997.33 lakh (Credit).

The transaction under Suspense Head during the year 2016-17 are as follows :

(₹ in lakh)

Head of Account	Transactions during 2016-17			
	Opening Balance as on 1.4.2016	Receipt during 2016-17	Disbursement during 2016-17	Closing Balance as on 31.3.2017
8658 – SUSPENSE ACCOUNTS				
Pay & Accounts Office Suspense	Cr. 22129.60	(-) 4850.02	0.00	Cr. 17279.58
Suspense Accounts (Civil)	Dr. 0.01	4.50	4.50	Dr. 0.01
Public Sector Bank Suspense	Cr. 5847.61	880.38	10.23	Cr. 6717.76
Total – Suspense	Cr.27977.20	(-) 3965.14	14.73	Cr. 23997.33

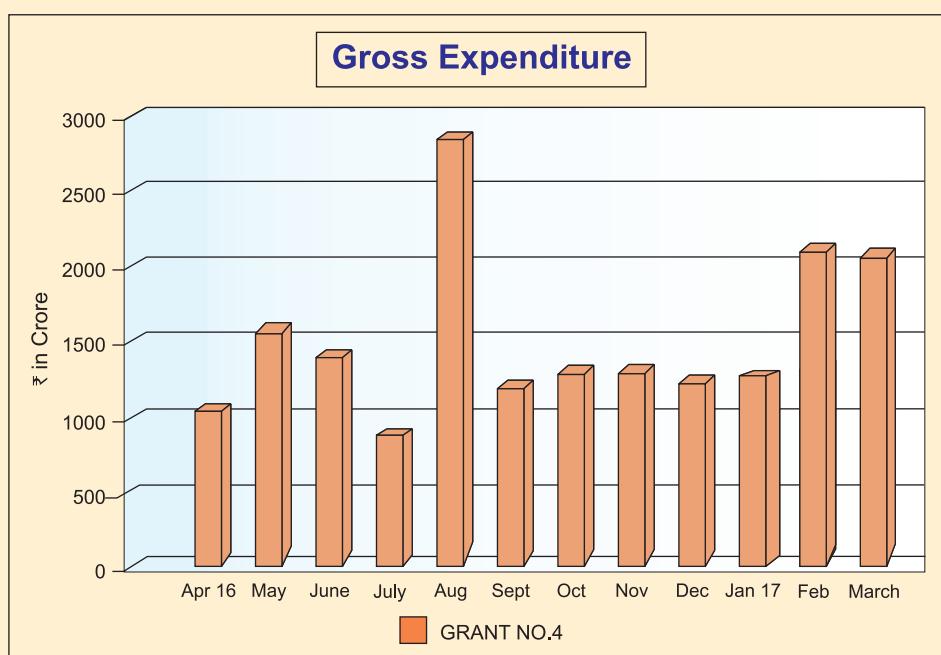
Chapter 6

Monthly Trend of Expenditure

6.1 Monthly Trend of Gross Expenditure (Total)

(₹ in Crore)

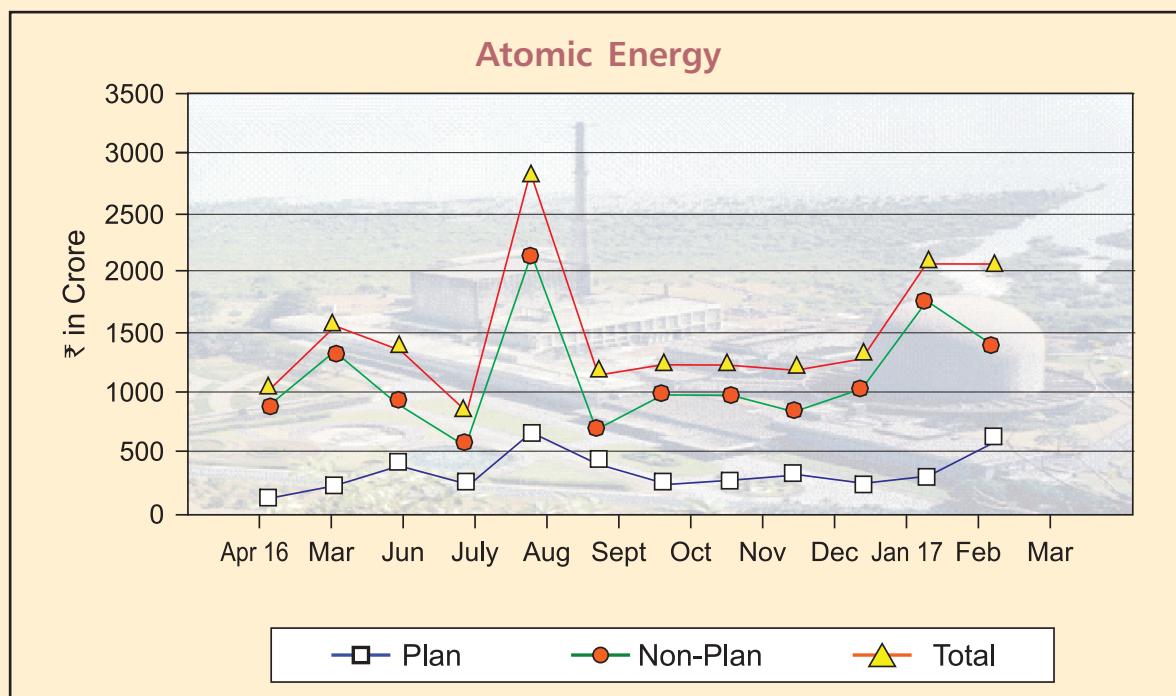
MONTH	GRANT NO.4
April, 2016	1056
May	1593
June	1401
July	874
August	2860
September	1194
October	1276
November	1287
December	1222
January, 2017	1314
February	2094
March	2067
Total	18238



6.2 Monthly Trend of Expenditure Under Grant No. 4 (Gross) for 2016-17

(₹ in Crore)

Month	Grant No.4 - Atomic Energy		
	Plan	Non-Plan	Total
April, 2016	150	906	1056
May	237	1356	1593
June	451	950	1401
July	270	604	874
August	703	2157	2860
September	469	725	1194
October	271	1005	1276
November	287	1000	1287
December	350	872	1222
January, 2017	265	1049	1314
February	325	1769	2094
March	659	1408	2067
Total	4437	13801	18238



Chapter 7

Revenue Receipts of the Department

7.1 Revenue Receipts

(₹ in Crore)

MAJOR HEAD	B.E.	R.E.	ACTUALS
0801 - Power	3488.74	2738.58	2009.26
0852 - Industries	2775.63	1974.09	1400.24
1401 - R & D	55.27	97.92	103.76
Total	6319.64	4810.59	3513.26

7.2 Recoveries Adjusted Under Part - IV

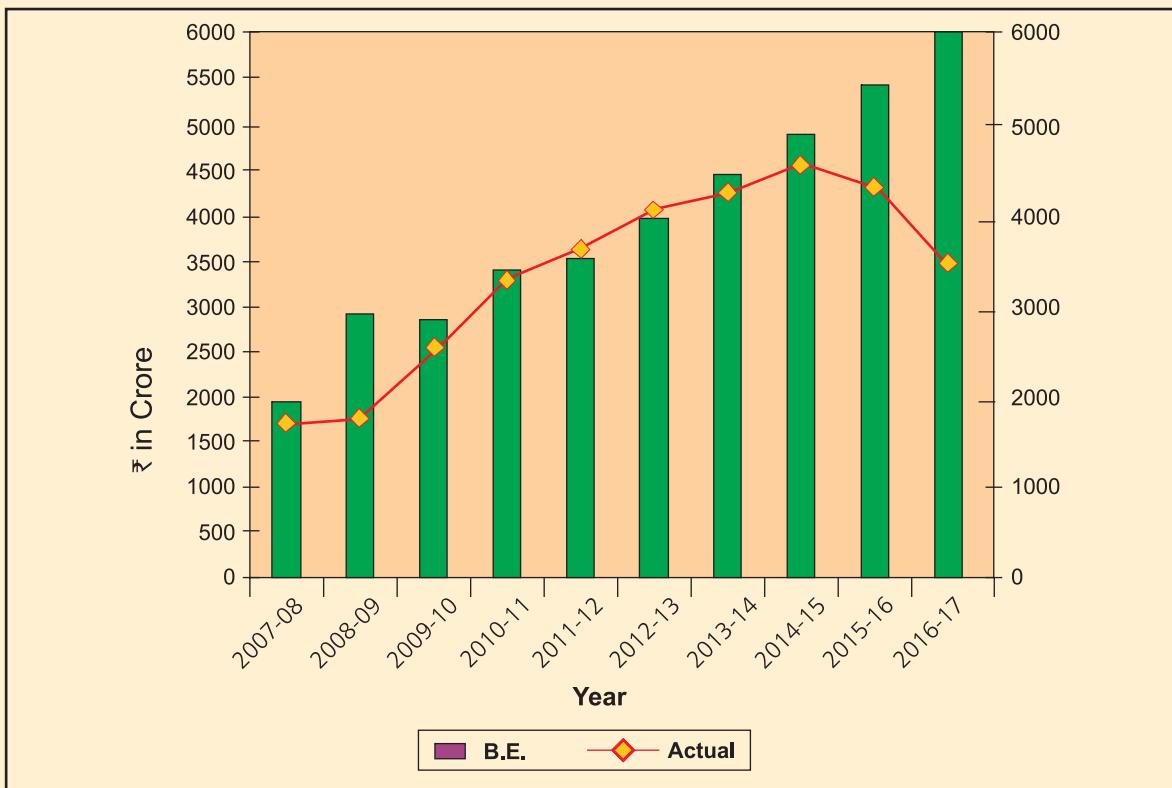
(₹ in Crore)

MAJOR HEAD	B.E.	R.E.	ACTUALS
Grant No. 4			
2852	99.30	75.06	25.79
3401	77.90	87.48	83.88
4861	142.70	1258.90	1157.98
Total	319.90	1421.44	1267.65

7.3 Departmental Revenue Receipts from 2007-08 to 2016-17

(₹ in Crore)

Year	B.E.	Actual
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
2016-17	6320	3513



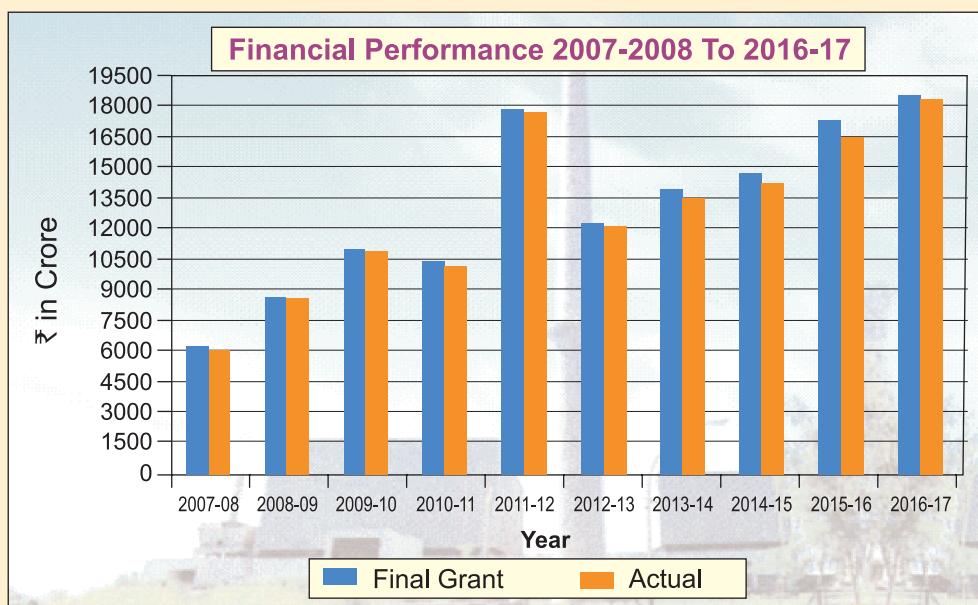
Chapter 8

Financial Results

8.1 Financial Results During 2007-2008 to 2016-17

(₹ in Crore)

Year	Budget + Sup. Grt.	Surrender	Final Grant	Actuals	Savings over B.E.
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
2016-17	20105	1642	18463	18238	1867



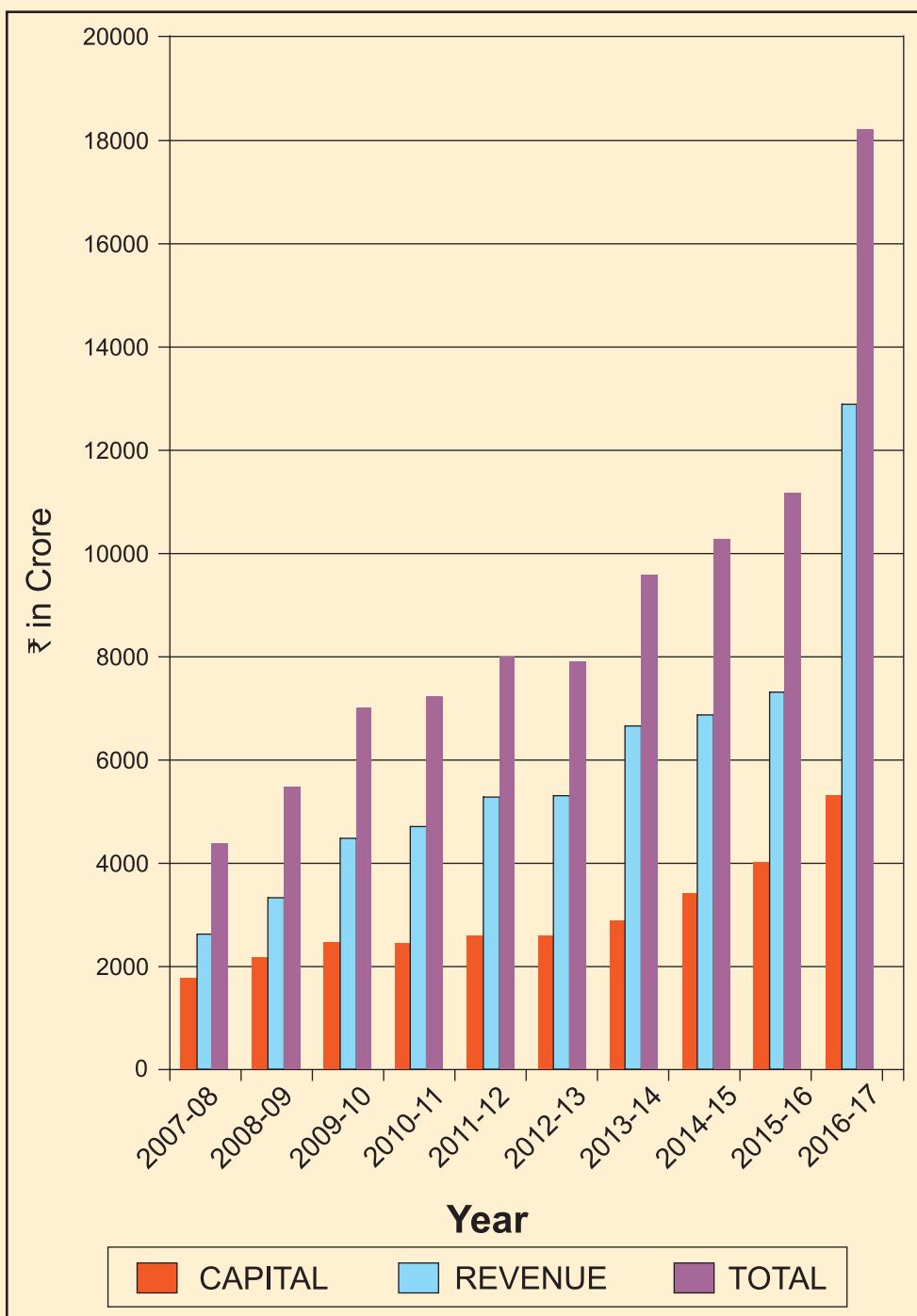
8.2 Capital and Revenue Expenditure Atomic Energy

(₹ in Crore)

Year	CAPITAL		REVENUE		TOTAL	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
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
* 2016-17	7155	5419	12950	12819	20105	18238

* Note : Budget inclusive of Supplementary Grant.

8.2.1 Capital & Revenue Expenditure of Atomic Energy



8.3 Capital and Revenue Expenditure Nuclear Power Schemes

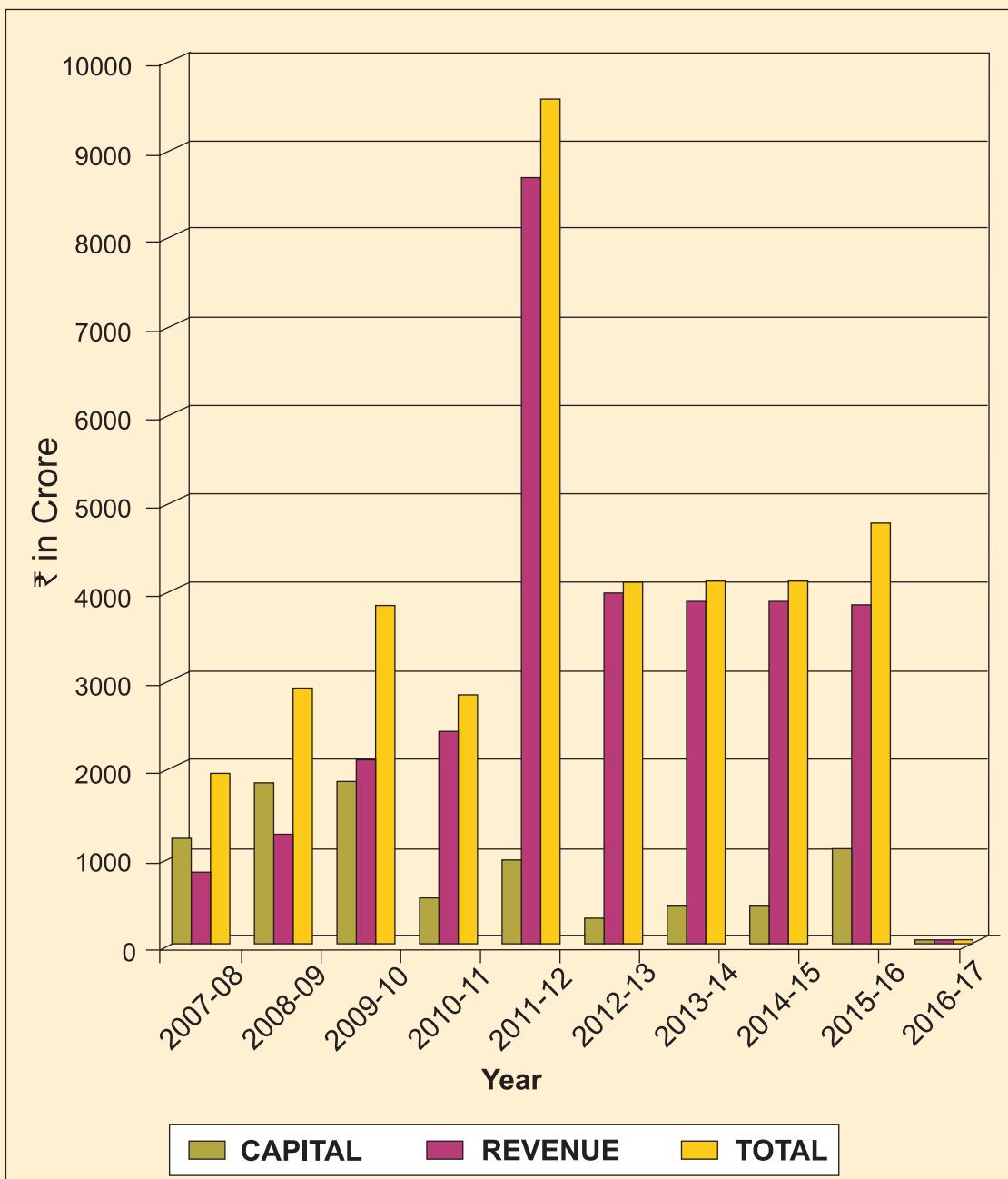
(₹ in Crore)

Year	CAPITAL		REVENUE		TOTAL	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
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
* 2016-17	0	0	0	0	0	0

* Note : Grant No. 5 - Nuclear Power Scheme is merged under Grant No.4 -

Atomic Energy

8.3.1 Capital & Revenue Expenditure of Nuclear Power Schemes

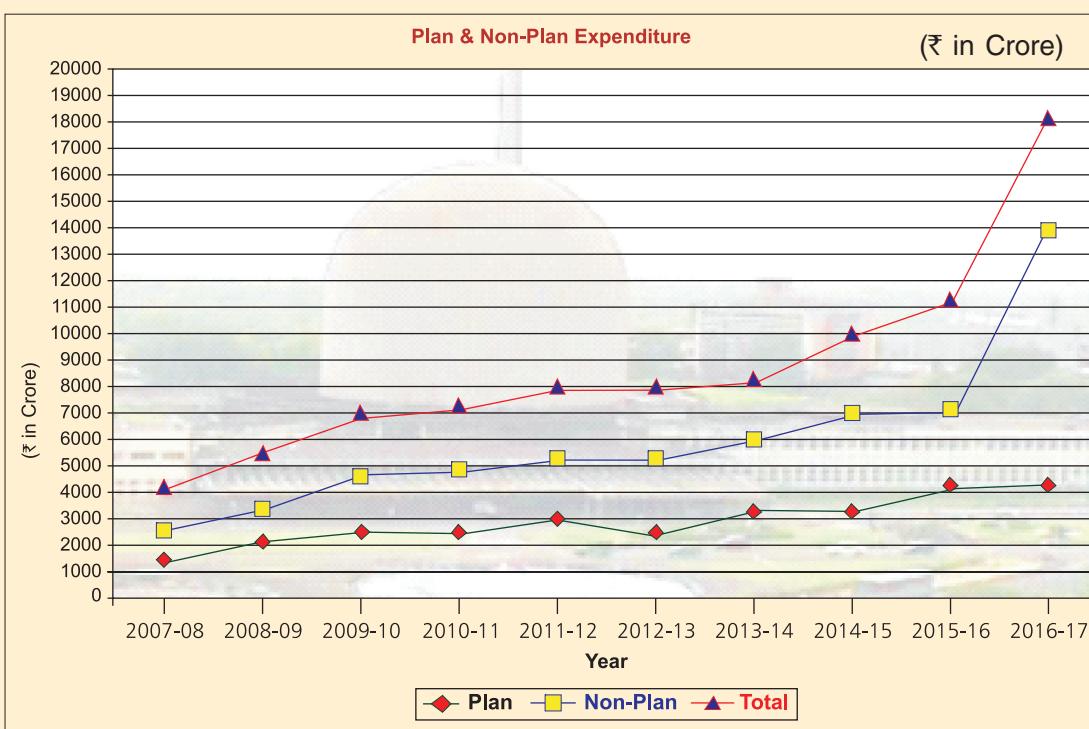


8.4 Plan and Non-plan Expenditure Atomic Energy

B.E. and Actuals of Plan and Non-plan expenditure under Grant No.4 - Atomic Energy for the period from 2007-08 to 2016-17 is as mentioned below :

(₹ in Crore)

Year	PLAN		NON-PLAN		TOTAL	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
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
*2016-17	6200	4438	13905	13800	20105	18238



* Note :Budget inclusive of Supplementary Grant

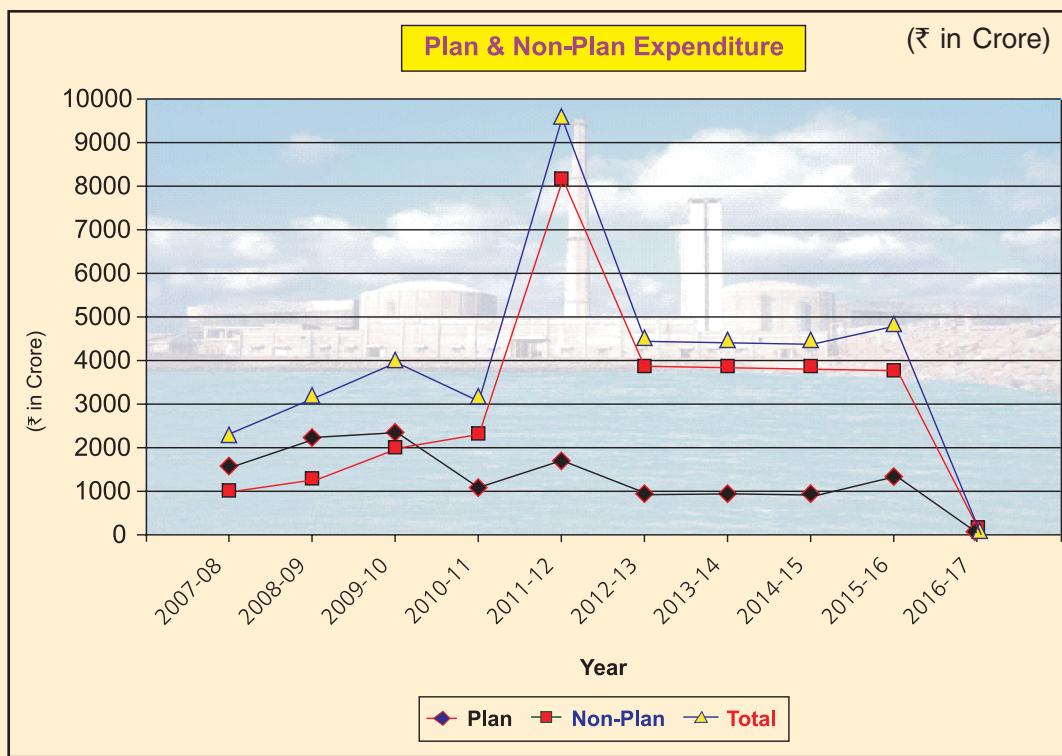
Financial Results

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 2007-08 to 2016-17 is as mentioned below :

(₹ in Crore)

Year	PLAN		NON-PLAN		TOTAL	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
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
*2016-17	0	0	0	0	0	0



* Note : Grant No. 5 - Nuclear Power Scheme is merged under Grant No.4 - Atomic Energy

Chapter 9

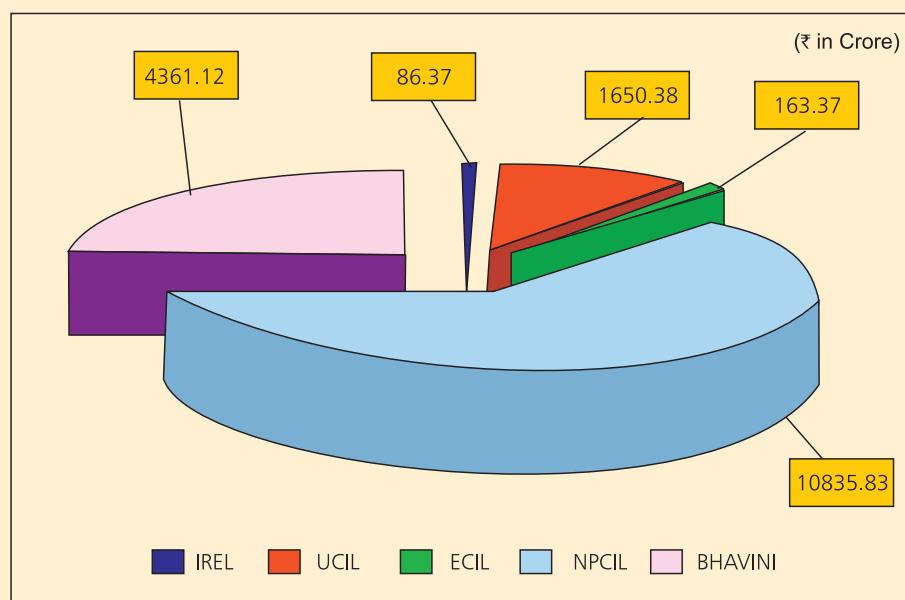
9.1 Investments in PSUs

Investments in PSUs upto 31.3.2017 is as shown under :

(₹ in Crore)

Sl. No.	Public Sector Undertakings	Investments made as on 31.3.2016	Investments made in 2016-17	Total Investments as on 31.3.2017	Dividend
1	Indian Rare Earths Ltd.	86.37	0.00	86.37	0.00
2	Uranium Corporation of India Ltd.	1625.38	25.00	1650.38	30.64
3	Electronics Corporation of India Ltd.	163.37	0.00	163.37	14.91
4	Nuclear Power Corporation of India Ltd.	10635.83	200.00	10835.83	646.28
5	Bhartiya Nabhikiya Vidut Nigam Ltd. (Bhavini)	4357.12	4.00	4361.12	0.00
	Total	16868.07	229.00	17097.07	691.83

9.1.1 Investments in PSUs as on 31.3.2017



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 31.3.2016	Loan paid during 2016-17	Loan repaid during 2016-17	Outstanding Loan as on 31.3.2017
1	Nuclear Power Corporation of India Ltd.	2073.91	200.00	709.27	1564.64
2.	BHAVINI	1000.00	0.00	0.00	1000.00

Chapter - 11

Sector-wise Plan & Non-plan Expenditure for the year 2016-17

(₹ in crore)

PLAN

Sector	BE 2016-2017	RE 2016-2017	FG 2016-2017	Expnditure upto March (SY-III) 2017	% on BE	% on RE	% on FG
R & D	3123.00	2747.00	2771.00	2724.00	87	99	98
I & M	2574.00	1440.00	1302.00	1260.00	49	88	97
Power	503.00	456.00	456.00	454.00	90	100	100
Gr.No. 4-Atomic Energy	6200.00	4643.00	4529.00	4438.00	72	96	98

NON - PLAN

Sector	BE 2016-2017	RE 2016-2017	FG 2016-2017	Expnditure upto March (SY-III) 2017	% on BE	% on RE	% on FG
DAE Secretariat	47.00	48.00	48.00	45.00	96	94	94
R & D	3842.00	4031.00	4075.00	4024.00	105	100	99
I & M	4182.00	5373.00	5317.00	5237.00	125	97	98
Power	4411.00	4497.00	4495.00	4494.00	102	100	100
Gr.No. 4-Atomic Energy	12482.00	13949.00	13935.00	13800.00	111	99	99

Object Headwise Expenditure

Chapter 12

12.1 Object Headwise Expenditure for the Year 2016-2017

Grant No. : 004-Atomic Energy

(₹ in lakhs)

Account Code	Account Description	Budget Estimates			Actuals		
		Plan	Non-Plan	Total	Plan	Non-Plan	Total
01	SALARIES	3022.72	303634.00	306656.72	1238.68	316607.15	317845.83
02	WAGES	66.00	61.50	127.50	75.10	106.37	181.47
03	OVERTIME ALLOWANCE	0.00	4137.95	4137.95	0.00	3672.96	3672.96
06	MEDICAL TREATMENT	0.00	159.00	159.00	0.00	186.03	186.03
11	DOMESTIC TRAVEL EXPENSES	1097.96	3933.50	5031.46	490.53	3602.55	4093.08
12	FOREIGN TRAVEL EXPENSES	571.03	748.00	1319.03	201.70	475.81	677.51
13	OFFICE EXPENSES	2219.82	6881.00	9100.82	1557.52	6415.72	7973.24
14	RENTS, RATES AND TAXES	465.00	941.85	1406.85	149.35	544.55	693.90
16	PUBLICATIONS	0.00	3338.00	3338.00	0.00	3119.69	3119.69
20	OTHER ADMINISTRATIVE EXPENSES	30.00	518.00	548.00	0.26	384.57	384.83
21	SUPPLIES AND MATERIALS	47716.23	664839.80	712556.03	41836.10	667978.61	709814.71
24	P.O.L.	25.00	223.00	248.00	25.00	224.28	249.28
26	ADVERTISING AND PUBLICITY	2170.00	1170.40	3340.40	611.19	876.31	1487.50
27	MINOR WORKS	262.00	74899.20	75161.20	183.39	74036.44	74219.83
28	PROFESSIONAL SERVICES	11215.96	29414.55	40630.51	5537.83	31432.64	36970.47
30	OTHER CONTRACTUAL SERVICES	8395.00	0.00	8395.00	6038.15	0.00	6038.15
31	GRANTS-IN-AID	26879.00	31626.75	58505.75	19497.88	27393.48	46891.36
32	CONTRIBUTIONS	5006.00	2631.00	7637.00	2126.05	3476.75	5602.80
34	SCHOLARSHIPS / STIPEND	0.00	2635.00	2635.00	0.00	2390.44	2390.44
35	GRANTS FOR CREATION OF CAPITAL ASSETS	108071.00	0.00	108071.00	100511.76	0.00	100511.76
36	GRANTS-IN-AID SALARIES	0.00	74060.00	74060.00	0.00	88241.58	88241.58
45	INTEREST	0.00	124000.00	124000.00	0.00	132500.00	132500.00

Accounts at a Glance 2016 - 2017

Contd..

(₹ in lakhs)

Account Code	Account Description	Budget Estimates			Actuals		
		Plan	Non-Plan	Total	Plan	Non-Plan	Total
50	OTHER CHARGES	0.00	3346.75	3346.75	0.00	1878.50	1878.50
51	MOTOR VEHICLES	946.93	4246.75	5193.68	349.52	2486.45	2835.97
52	MACHINERY AND EQUIPMENT	125332.35	17322.00	142654.35	85978.56	8065.72	94044.28
53	MAJOR WORKS	212939.85	50.00	212989.85	133355.74	0.00	133355.74
54	INVESTMENTS	42000.00	0.00	42000.00	22900.00	0.00	22900.00
55	Loans and Advances	20000.00	0.00	20000.00	20000.00	0.00	20000.00
60	OTHER CAPITAL EXPENDITURE	1568.15	1530.00	3098.15	1178.39	1496.66	2675.05
61	DEPRECIATION	0.00	2400.00	2400.00	0.00	2400.00	2400.00
63	INTER ACCOUNT TRANSFER	0.00	-110500.00	-110500.00	0.00	0.00	0.00
99	INFORMATION TECHNOLOGY	0.00	0.00	0.00	0.00	0.00	0.00
70	DEDUCT RECOVERIES	0.00	-31990.00	-31990.00	0.00	-126764.88	-126764.88
Total	Atomic Energy	620000.00	1216258.00	1836258.00	443842.70	1253228.38	1697071.08

Chapter - 13

Statement Showing Composite Grants for 2016-2017

(₹ in lakhs)

HEAD OF ACCOUNT	Amount
2049- Interest Payments	
Interest on State Provident Fund	14623.53
	Total MH 2049
	14623.53
2071- Pension & Other Retirement Benefits	
Superannuation & Retirement Allowance	92.87
Commutted Value of Pension	9531.46
Gratuities	12204.98
Family Pension	67.12
Contribution to Provident Fund	746.67
Leave Encashment Benefit	8018.09
Government Contribution - New Pension Scheme	6306.91
	Total MH 2071
	36968.10
2235- Social Security & Welfare	
Deposit Linked Insurance Scheme (GPF/CPF)	29.26
C.G.E.I.S.	1.90
	Total MH 2235
	31.16
7610- Loans to Govt. Servants Etc.	
House Building Advance	24.83
Advance for Purchase of Motor Conveyances	63.44
Other Conveyances	0.48
Other Advances	0.08
Computer Advances	127.25
	Total MH 7610
	216.08

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.

Regular monitoring and review of ATNs, Audit Notes on APMS (Audit Para Monitoring System) of C&AG. After review on APMS Portal, action for downloading current status and uploading replies pertains to ATN on APMS are being done on regular basis.

Preparation of report on Annual Review on performance appraisal of IIW and sending the same to office of CGA.

Preparation of annual digest containing internal paras reviewed by IIW team and sending the same to concerned DAE units for information.

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/- lakhs per annum the accounts of the following Aided Institutions were audited during 2016-17.

- (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), Gandhinagar
- (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) BBCI, 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 & above) held during 2016-17.

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.

Internal Inspection Wing

- (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 (31.03.2016)		Number of paras settled during the year	Number of paras raised during the year	Number of paras outstanding at the end of the year (31.03.2017)
Internal Audit Paras	2049	842	828	2035
CGA's Audit paras (ATNs)	66*	26	32	72**

* includes 38 paras sent to Audit for vetting

**includes 48 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.

b) 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

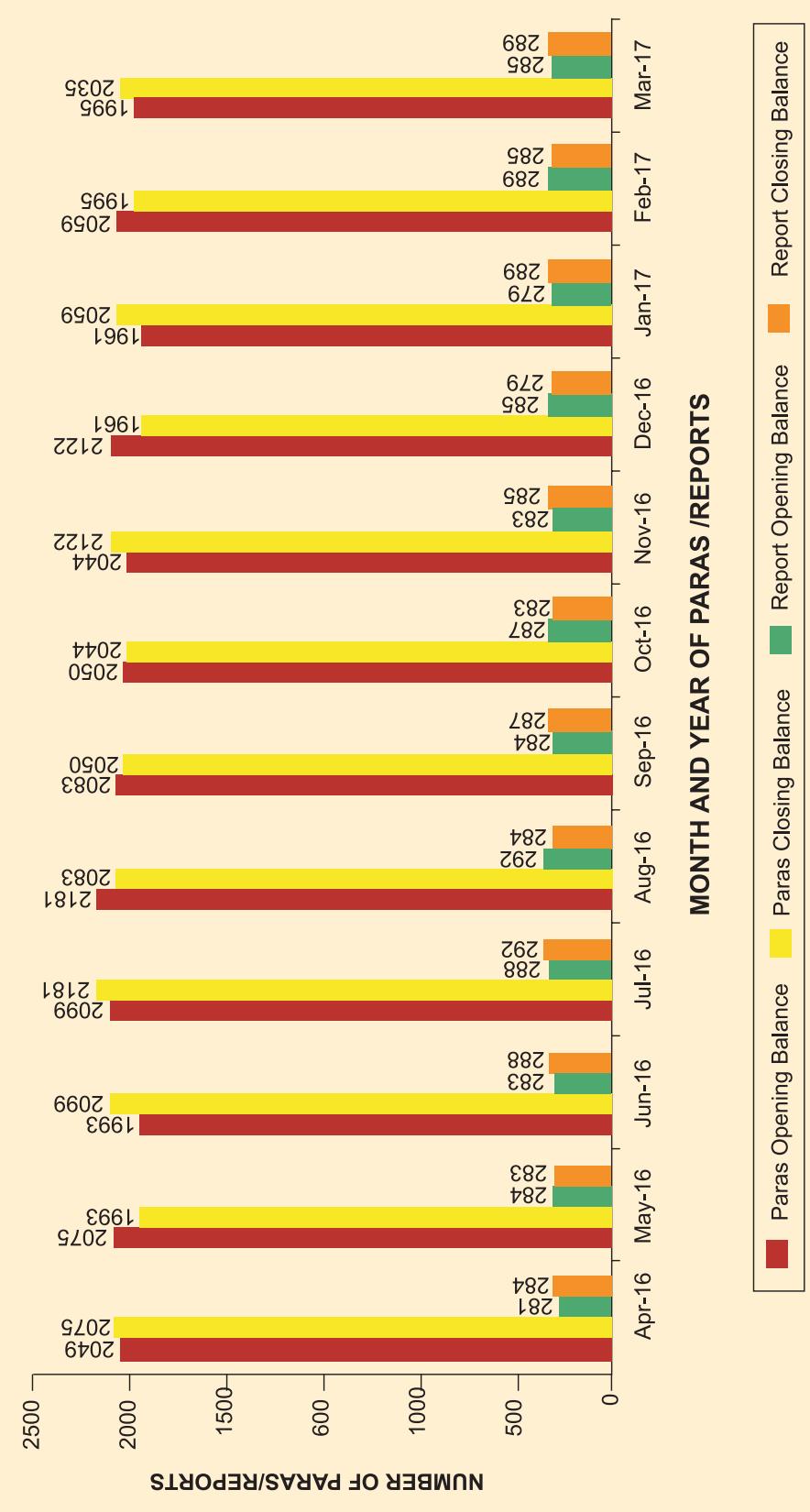
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Due to implementation/use of APMS, CGA Portal, many numbers of outstanding ATNs and C&AG Paras have been reduced.

14.8.1 Table – I		
YEAR WISE DETAILS OF IIW REPORTS & PARAS OUTSTANDING AS ON 31.3.2017		
Year of Issue of Report	Number of Reports	Number of Paras
2000-01 To 2008-09	58	136
2009-10	22	74
2010-11	33	115
2011-12	33	136
2012-13	36	225
2013-14	40	398
2014-15	43	583
2015-16	24	368
TOTAL	289	2035

14.8.2 Table – II				
Month wise Status of IIW Paras/Reports during the year 2016-17				
Month	Paras Opening Balance	Paras Closing Balance	Report Opening Balance	Report Closing Balance
April-16	2049	2075	281	284
May-16	2075	1993	284	283
June-16	1993	2099	283	288
July-16	2099	2181	288	292
Aug.-16	2181	2083	292	284
Sep.-16	2083	2050	284	287
Oct.-16	2050	2044	287	283
Nov.-16	2044	2122	283	285
Dec.-16	2122	1961	285	279
Jan.-17	1961	2059	279	289
Feb.-17	2059	1995	289	285
March-17	1995	2035	285	289

14.8.2 MONTH WISE STATUS OF IIW PARAS /REPORTS DURING 2016-17

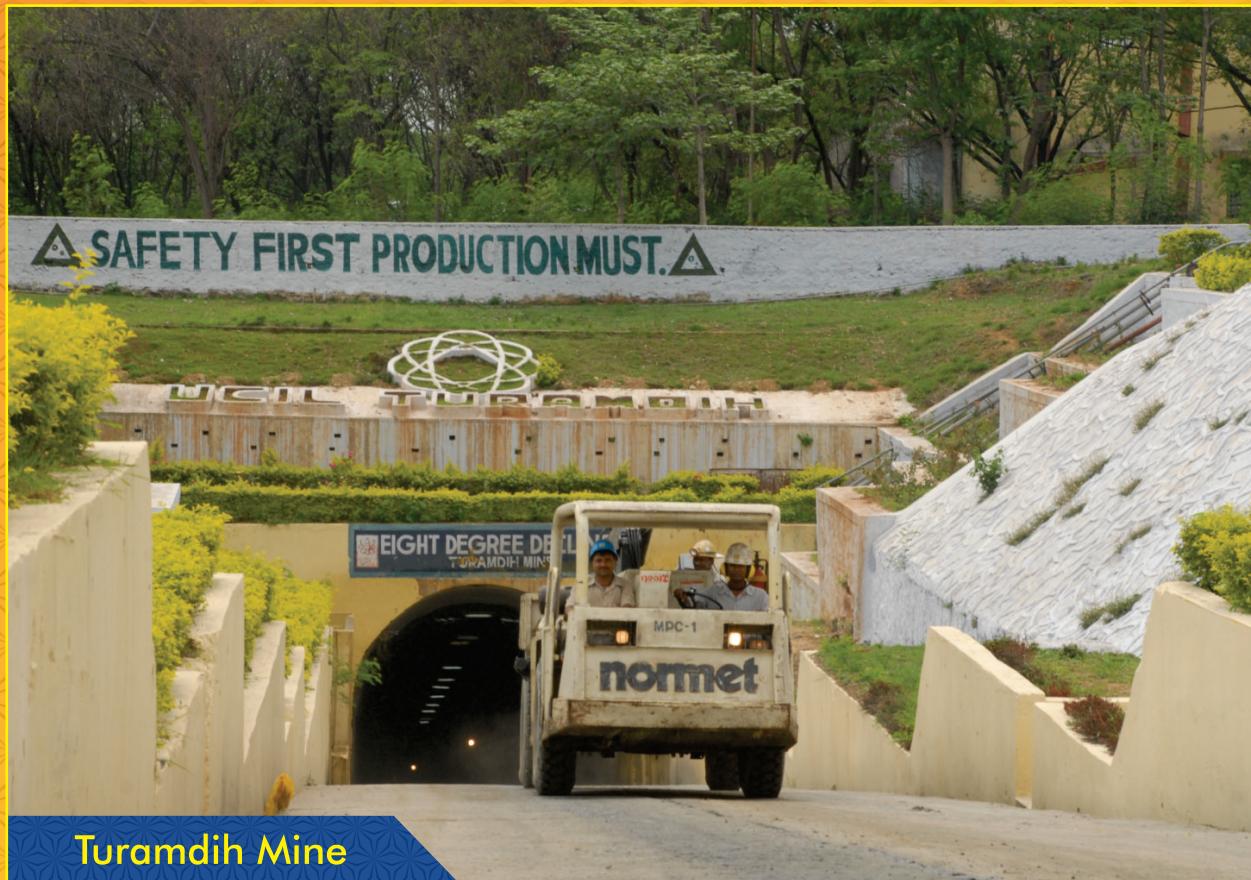


14.8.3 Table – III		
YEAR WISE DETAILS OF STATUTORY REPORTS & PARAS OUTSTANDING AS ON 31.12.2017		
(Mumbai Region)		
Year of Issue of Report	Number of Reports	Number of Paras
2000-01 To 2008-09	25	39
2009-10	8	26
2010-11	6	17
2011-12	10	24
2012-13	17	45
2013-14	14	48
2014-15	22	163
2015-16	18	261
2016-17	4	102
TOTAL	124	725

Annexure I

List of PAOs & SPOs / DDOs

PAY & ACCOUNTS OFFICES	DDOs
1. PAO, DAE, Mumbai	13. PAO, IGCAR, Kalpakkam
2. PAO, BARC, Mumbai	14. PAO, BARCF, Kalpakkam
3. PAO, DPS, Mumbai	15. PAO, GSO, Kalpakkam
4. PAO, DCS&EM, Mumbai	16. PAO, MRAU, Chennai
5. PAO, HWB, Mumbai	17. PAO, PREFRE, Tarapur
6. PAO, AERB, Mumbai	18. PAO, RRCAT, Indore
7. PAO, BRIT, Mumbai	19. PAO, VECC, Kolkata
8. PAO, HWP, Kota	20. PAO, NFC, Hyderabad ← NFC, Pazhayakayal
9. PAO, HWP, Baroda	21. PAO, AMD, Hyderabad ← AMD, Shillong AMD, Nagpur AMD, Jamshedpur AMD, Jaipur AMD, New Delhi AMD, Bangalore
10. PAO, HWP, Tuticorin	22. PAO, RMP, Mysore
11. PAO, HWP, Talcher	23. PAO, NRB, Mumbai
12. PAO, HWP, Manuguru	24. PAO, BARC, Visakhapatnam ← RPUM, Secunderabad



Turamdih Mine



Tata Memorial Hospital, Mumbai