



ACCOUNTS AT A GLANCE 2007- 08



Government of India
Department of Atomic Energy

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 contents of the next issue are welcome.



M. Pran Konchady
Chief Controller of Accounts

Date: October, 2008

Mumbai - 400 001.

Contents

Sl. No.	Details	Page Nos.
1	Introduction	1
2	Organisational Chart	2
3	Atomic Energy Establishments	3
4	Activities of Principal Accounts Office	4
5	Annual Accounts	6
6	Annual Expenditure profile	16
7	Financial Results	24
8	Internal Inspection	34

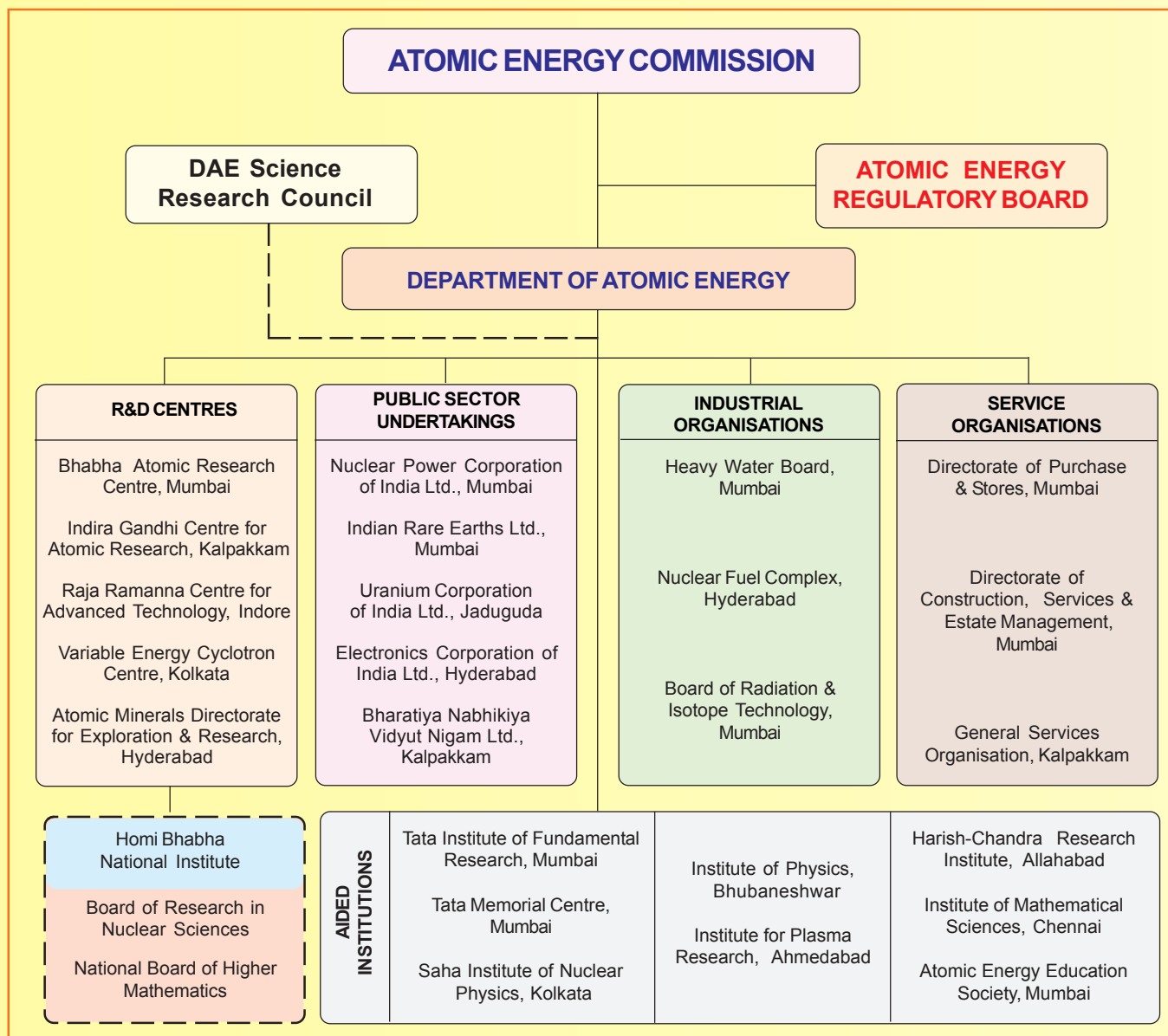
Introduction

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.

DEPARTMENT OF ATOMIC ENERGY



Atomic Energy Establishments in India



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

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

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 21 Pay & Accounts Offices (PAOs) and 9 Drawing & Disbursing Officers (SPOs) working for various Constituent Units of the Department. The details of PAOs and SPOs are given in Annexure-I. (Pg. 5-A)

The Principal Accounts Office is presently manned by one Deputy Controller of Accounts, one Accounts Officer 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, Pension and maintenance of DDR balances, preparation of MIS reports and other various returns and reports etc. The Internal Inspection Wing with five Assistant Accounts Officers, two Accounts Officers and one Dy. Controller of Accounts works under the Chief Controller of Accounts.

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. The entire work related to Monthly Accounts and other reports from PAOs are being obtained through e-mail.

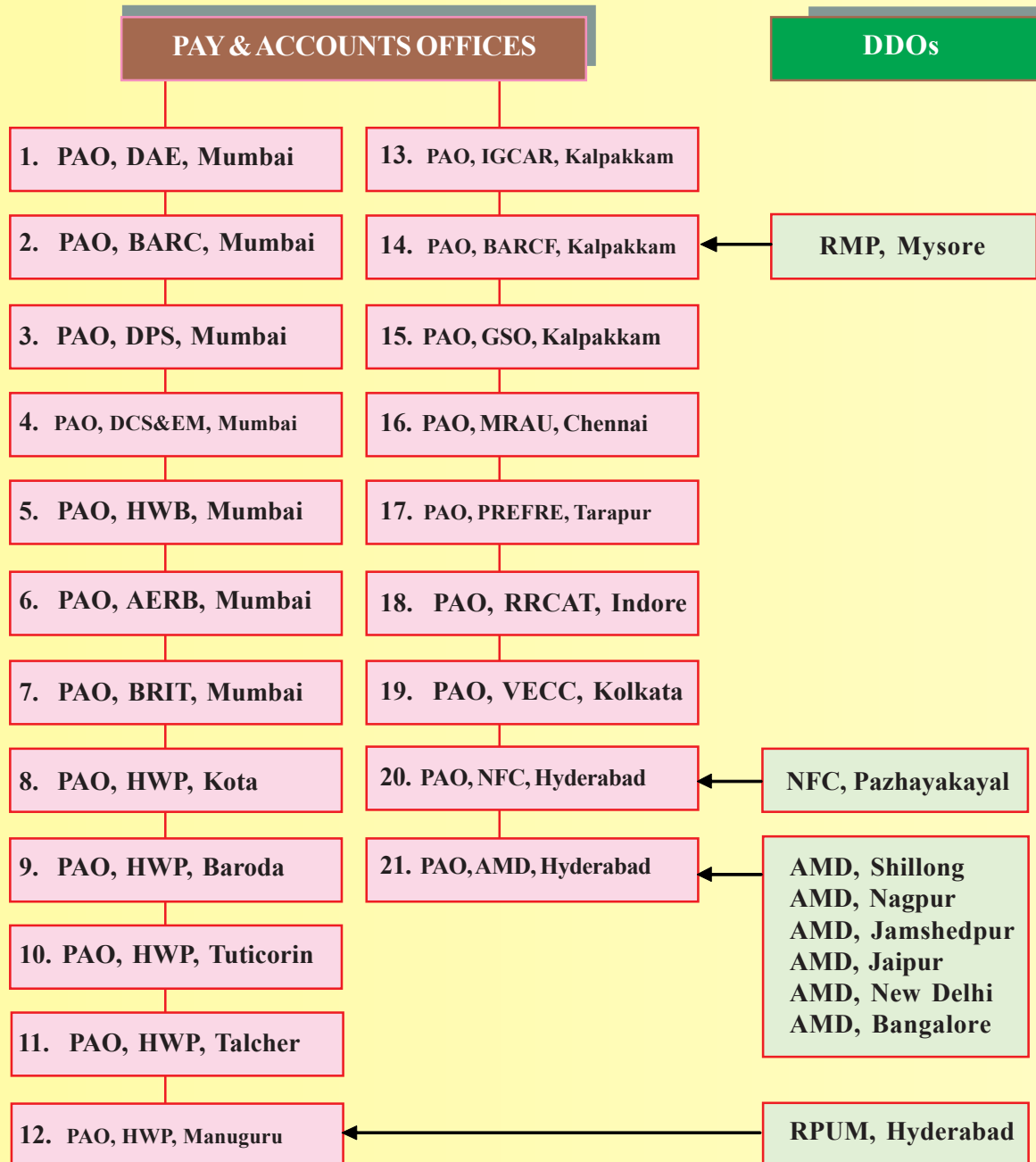
The Monthly Accounts received from PAOs through e-mail are downloaded and the necessary scrutiny is carried out through attachment software developed in-house. The accounts, when confirmed to be correct in all respects is incorporated to the Contact software developed and provided by the Controller General 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. Report on the expenditure/receipts to CGA by way of a “Flash Report” by 3rd of every month is regularly furnished. Chief Controller of Accounts, in his monthly D.O. letter through website, 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 status of expenditure upto the current month of the respective PAOs are provided for their 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 review 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. The status of expenditure are also placed in DAE’s website i.e. www.dae.gov.in.

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.

List of PAOs / DDOs



Annual Accounts

During the financial year 2007-08, the Department of Atomic Energy was authorized to operate its funds mainly under two Grants viz. Grant No.5 - Atomic Energy and Grant No.6 - Nuclear Power Schemes. The total funds provided under these two Grants were Rs. 8492.32 Crore inclusive of an amount of Rs. 82.41 Crore obtained through Supplementary Grants. Out of this, an amount of Rs. 2283.82 Crore was surrendered to Ministry of Finance.

Appropriation Accounts

The Appropriation Accounts for the year 2007-08 for Grant No. 5 - Atomic Energy and Grant No. 6 - Nuclear Power Schemes confirm a total expenditure of Rs. 6010.98 Crore. The Grant No. 5 registered a total expenditure to the tune of Rs. 4167.11 Crore and Grant No. 6, Rs. 1843.87 Crore. The expenditure consists of revenue expenditure of Rs. 2460.18 Crore and capital expenditure of Rs. 1706.93 Crore under Grant No. 5 - Atomic Energy, and revenue expenditure of Rs. 717.69 Crore and capital expenditure of Rs. 1126.18 Crore under Grant No.6 - Nuclear Power Schemes.

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

Though the above Grant No.5 - Atomic Energy and Grant No.6 - 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 2007-08, Ministry of Information and Broadcasting (DAVP) incurred an expenditure of Rs. 56.08 Lakh in respect of various units of DAE and Ministry of External Affairs incurred an expenditure to the tune of Rs. 173.40 Lakh in respect of two regular establishments abroad viz. Embassy of India, Vienna and Technical Liaison Mission, Paris.

Expenditure adjusted in 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	Rs. in thousands	Ministry against which the bookings made
51	Major Head - 2013 - Other Expenditure	6,40	Cabinet Affairs
34	Major Head - 2049 - Interest Payment	69,17,48	Ministry of Finance
36	Major Head - 7610 - Loans to Government Servants	12,16,71	Ministry of Finance
39	Major Head - 2071 - Pension and Other Retirement Benefits	87,70,32	Ministry of Finance, Central Pension Accounting Office
39	Major Head - 2235 - Social Security & Welfare	37,25	Ministry of Finance, Central Pension Accounting Office
88	Major Head – 3402 - Space Technology	1,41,56	Department of Space

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 for the year 2007-08 is explained in the next pages.

During the year 2007-08 total receipt is Rs. 8392 Crore, out of which receipts under Consolidated Fund of India is to the tune of Rs. 2625 Crore and Rs. 5767 Crore under Public Accounts. The receipts under consolidated Fund of India consist of Capital Receipts of Rs. 15 Crore and Revenue receipts of Rs. 2610 Crore. The Revenue receipt consists of Tax Revenue to the tune of Rs. 48 Crore and Rs. 2562 Crore under Non-Tax Revenue.

During the year 2007-08 the total disbursements were Rs. 8392 Crore out of which disbursements under Consolidated Fund of India is Rs. 6096 Crore and Rs. 2296 Crore under Public Account.

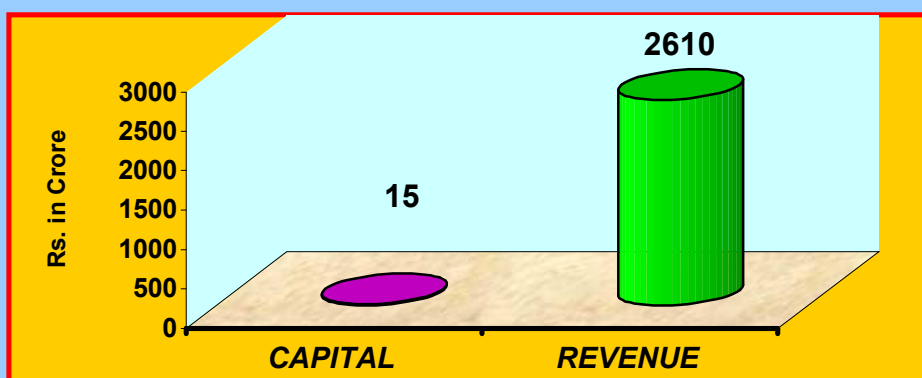
The Finance Accounts exhibits the classified and consolidated accounts of all transactions.

Details of Receipts during the Financial Year 2007 - 08

(Rs. in Crore)

Sr. No.	Item	Actuals
1	Tax Revenue	48
2	Non Tax Revenue	2562
3	Total - Revenue Receipts (1+2)	2610
4	Loan Recoveries from PSUs	0
5	Repayment from Govt. Servants	15
6	Total - Capital Receipts (4+5)	15
7	Total - Receipts (3+6)	2625

Receipts - Rs. 2625 crores



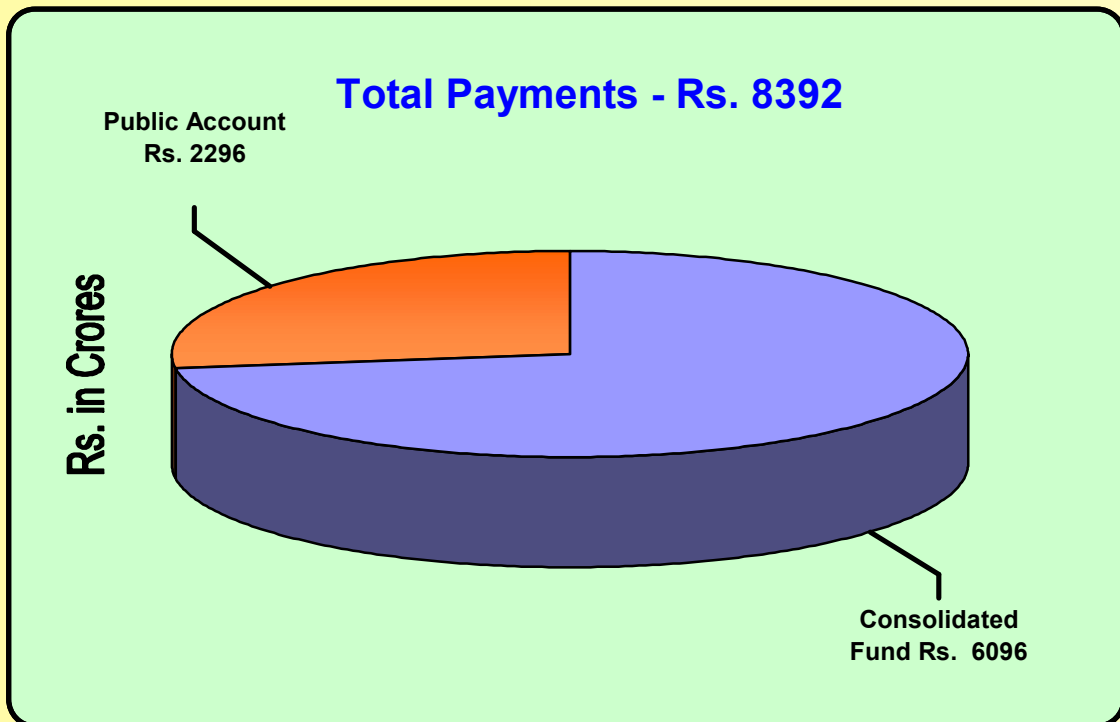
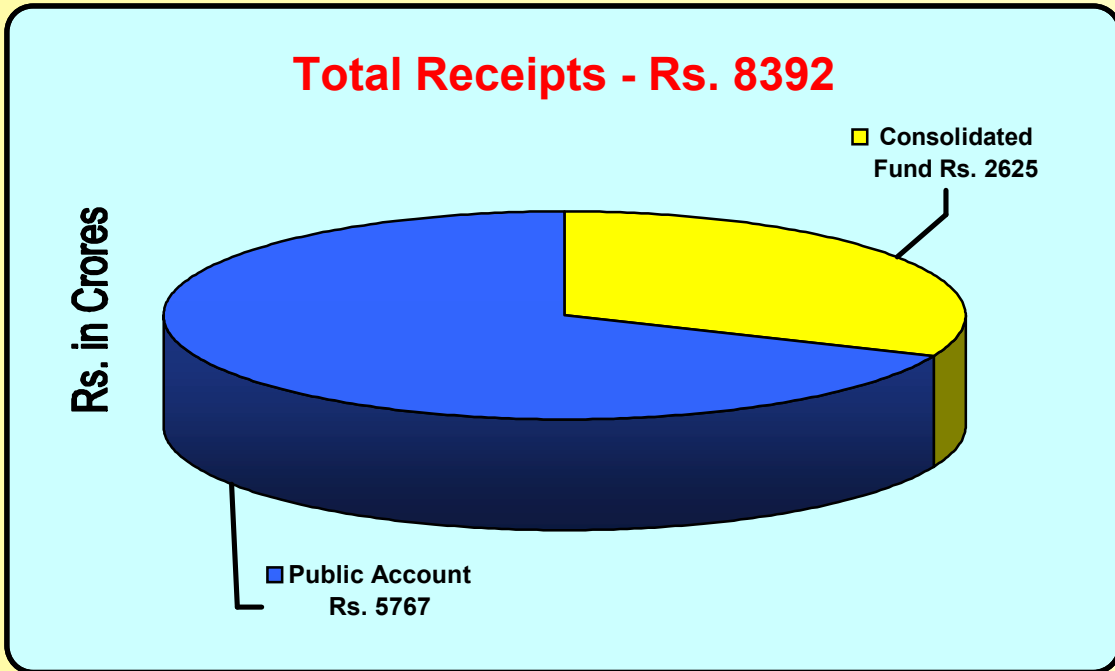
■ CAPITAL ■ REVENUE

Funds Flow during the Financial Year 2007 - 08

(Rs. in Crore)

RECEIPTS (Cr.)	AMOUNT	DISBURSEMENTS (Dr.)	AMOUNT
CONSOLIDATED FUND OF INDIA (C.F.I.)		CONSOLIDATED FUND OF INDIA (C.F.I.)	
REVENUE RECEIPTS	1840	REVENUE	3306
		GEN. SERVICES	157
		ECON. SERVICES	3149
INTEREST RECEIPTS	185		
OTHER RECEIPTS	585		
		CAPITAL	2790
		ECON. SERVICES	2067
LOAN RECOVERIES	15	LOANS & ADV.	723
TOTAL (C.F.I.)	2625	TOTAL (C.F.I.)	6096
PUBLIC ACCOUNT		PUBLIC ACCOUNT	
PROVIDENT FUND	217	PROVIDENT FUND	162
DEPOSITS AND ADVANCES	80	DEPOSITS AND ADVANCES	77
RESERVE FUNDS	22	RESERVE FUNDS	1
SUSPENSE	5448	SUSPENSE	2056
TOTAL (PUBLIC ACCOUNT)	5767	TOTAL (PUBLIC ACCOUNT)	2296
TOTAL - RECEIPTS	8392	TOTAL - DISBURSEMENTS	8392

Funds Flow during the Financial Year 2007 - 08



The Finance Accounts 2007 - 08

(Rs. in lakh)

Major Head	Opening Balance as on 1.4.2007	Receipts during 2007-08	Disbursement during 2007-08	Closing Balance as on 31.3.2008
<u>CONSOLIDATED FUND OF INDIA</u>				
<u>LOANS & ADVANCES</u>				
6801 - Loans for Power Projects	Dr. 568373.00	0.00	71041.00	Dr. 639414.00
7475 - Loans for Other General Economic Services	Dr. 0.01	0.00	0.00	Dr. 0.01
7610 - Loans to Government servants etc.	Dr. 7980.71	1456.83	1216.71	Dr. 7740.59
Total - CONSOLIDATED FUND	Dr. 576353.72	1456.83	72257.71	Dr. 647154.60
<u>PUBLIC ACCOUNT</u>				
<u>SMALL SAVINGS, PROVIDENT FUND ETC.</u>				
8008 - Income & Expenditure of National Small Savings	Dr. 13.36	0.00	1.61	Dr. 14.97
8009 - State Provident Fund	Cr. 84286.92	21266.24	15828.55	Cr. 89724.61
8011 - Insurance & Pension Funds	Cr. 1283.62	435.38	410.29	Cr. 1308.71
8012 - Special Deposits & Accounts	Cr. 432.47	4.80	23.03	Cr. 414.24
Total	Cr. 85989.65	21706.42	16263.48	Cr. 91432.59

(Rs. in lakh)

Major Head	Opening Balance as on 1.4.2007	Receipts during 2007-08	Disbursement during 2007-08	Closing Balance as on 31.3.2008
<u>RESERVE FUNDS</u>				
8115 - Depreciation/Renewals of Reserve Fund	Cr. 28388.00	2200.00	100.82	Cr. 30487.18
8121 - General & Other Reserve Fund	Cr. 130.75	0.00	0.00	Cr. 130.75
8235 - General & Other Reserve Fund	Dr. 2428.00	2428.00	0.00	0.00
Total - RESERVE FUNDS	Cr. 26090.75	4628.00	100.82	Cr. 30617.93
<u>DEPOSITS AND ADVANCES</u>				
8342 - Other Deposits	Cr. 893.12	946.67	1828.28	Cr. 11.51
8443 - Civil Advances	Cr. 12201.09	7032.31	5848.92	Cr. 13384.48
8550 - Civil Advances	Dr. 17.93	11.05	6.03	Dr. 12.91
Total - Deposits & Advances	Cr. 13076.28	7990.03	7683.23	Cr. 13383.08
<u>SUSPENSE & MISCELLANEOUS</u>				
8658 - Suspense Accounts	Cr. 25136.02	-3997.52	-904.68	Cr. 22043.18
8670 - Cheques and Bills	Cr. 10536.22	593.63	0.00	Cr. 11129.85
8672 - Permanent Cash Imprest (Civil)	Dr. 16.54	0.46	1.67	Dr. 17.75
8674 - Security Deposits made by Govt.	Dr. 2894.67	248.74	165.84	Dr. 2811.77
8675 - Deposits with Reserve Bank (Closed to Govt. Account)	Closed to Govt. A/c.	547909.50	206305.03	Closed to Govt. A/c.
Total - SUSPENSE & MISCELLANEOUS	Cr. 1740166.67	544754.81	205567.86	Cr. 2079353.62
Total - PUBLIC ACCOUNT	Cr. 1865323.35	579079.26	229615.39	Cr. 2214787.22

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 31.03.08 the balance is Rs. 22043.18 lakh (Credit).

The balance pertaining to Civil Suspense as well as PSB Suspense has since been cleared in the first month of the financial year 2008-09

(Rs. in Lakh)

Head of Account	2005-06	2006-07	2007-08
8658 – SUSPENSE ACCOUNTS			
Pay & Accounts Office Suspense	Cr. 33973.98	Cr. 25123.38	Cr. 17439.21
Suspense Accounts (Civil)	Dr. 46.13	Dr. 56.25	Dr. 32.41
Public Sector Bank Suspense	Cr. 3197.21	Cr. 68.89	Cr. 4636.38
Total – Suspense	Cr. 37125.06	Cr. 25136.02	Cr. 22043.18

Appropriation Accounts

The Appropriation Accounts of the Department explains the financial transactions taken place under two grants viz. Grant No.5-Atomic Energy and Grant No.6-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 Rs. 100 Crore.

An Explanatory Note for the saving occurred in excess of Rs. 100 Crore under Capital Section of Grant No.5-Atomic Energy and under Capital and Revenue Sections of Grant No.6-Nuclear Power Schemes is being 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.5-Atomic Energy and Grant No.6-Nuclear Power Schemes is explained in the next pages.

Major Headwise Statement For the Year 2007 - 08

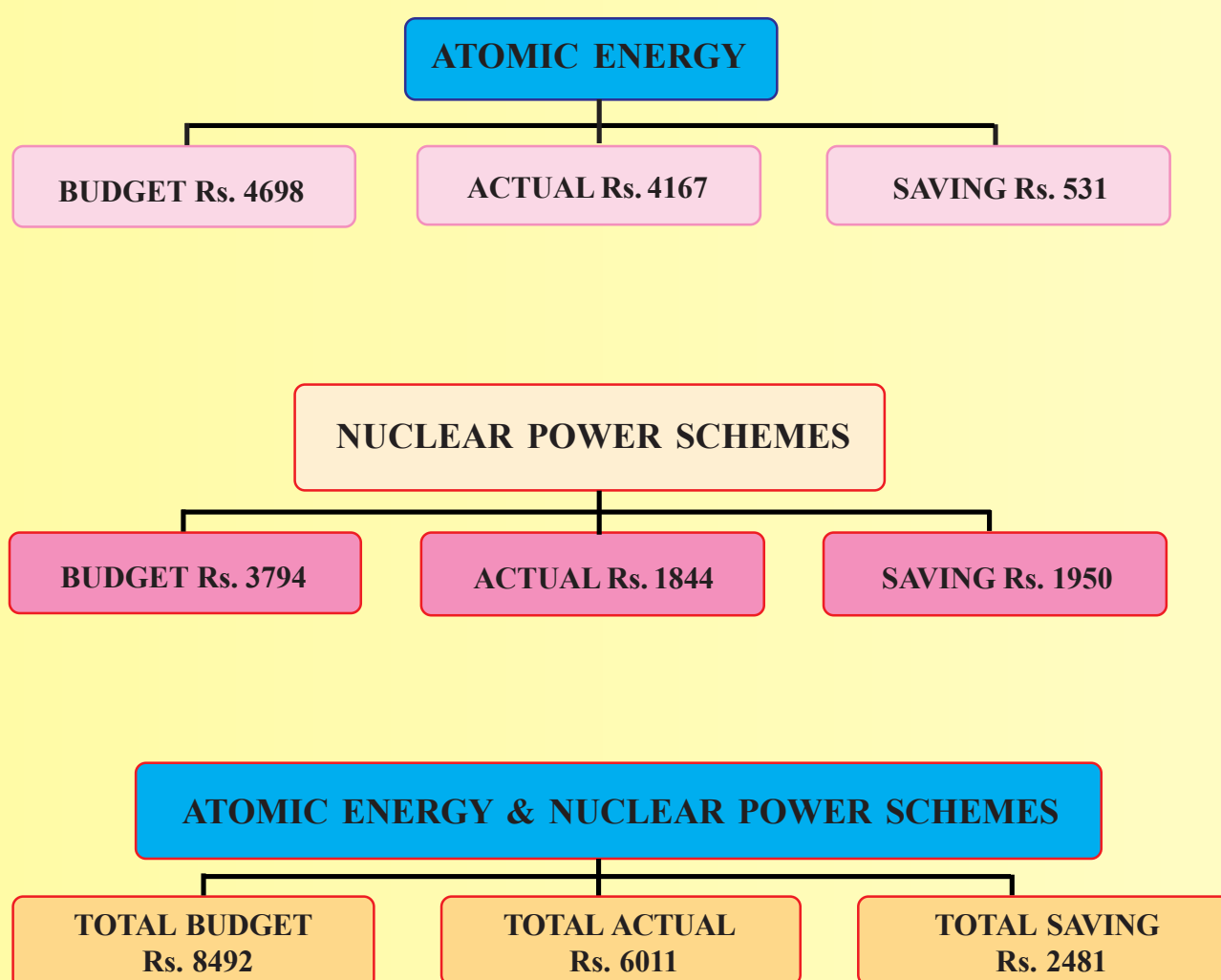
(Rs. in Crore)

MAJOR HEAD	B.E. 2007-08	ACTUAL EXPENDITURE
<u>Grant No. 5</u> <u>Atomic Energy</u>		
3451 - Secretariat - Economic Services	16	15
2852 - Industries	912	928
3401 - Atomic Research	1599	1517
4861 - Capital Outlay on Atomic Energy Industries	1456	1083
5401 - Capital Outlay on Atomic Energy Research	715	624
Total - Grant No. 5	4698	4167
<u>Grant No. 6</u> <u>Nuclear Power Schemes</u>		
2801 - Power	1427	718
4801 - Capital Outlay on Power Projects	949	416
6801 - Loans to Power Projects	1418	710
Total - Grant No. 6	3794	1844

A Bird's - Eye View of the Appropriation Accounts 2007 - 08

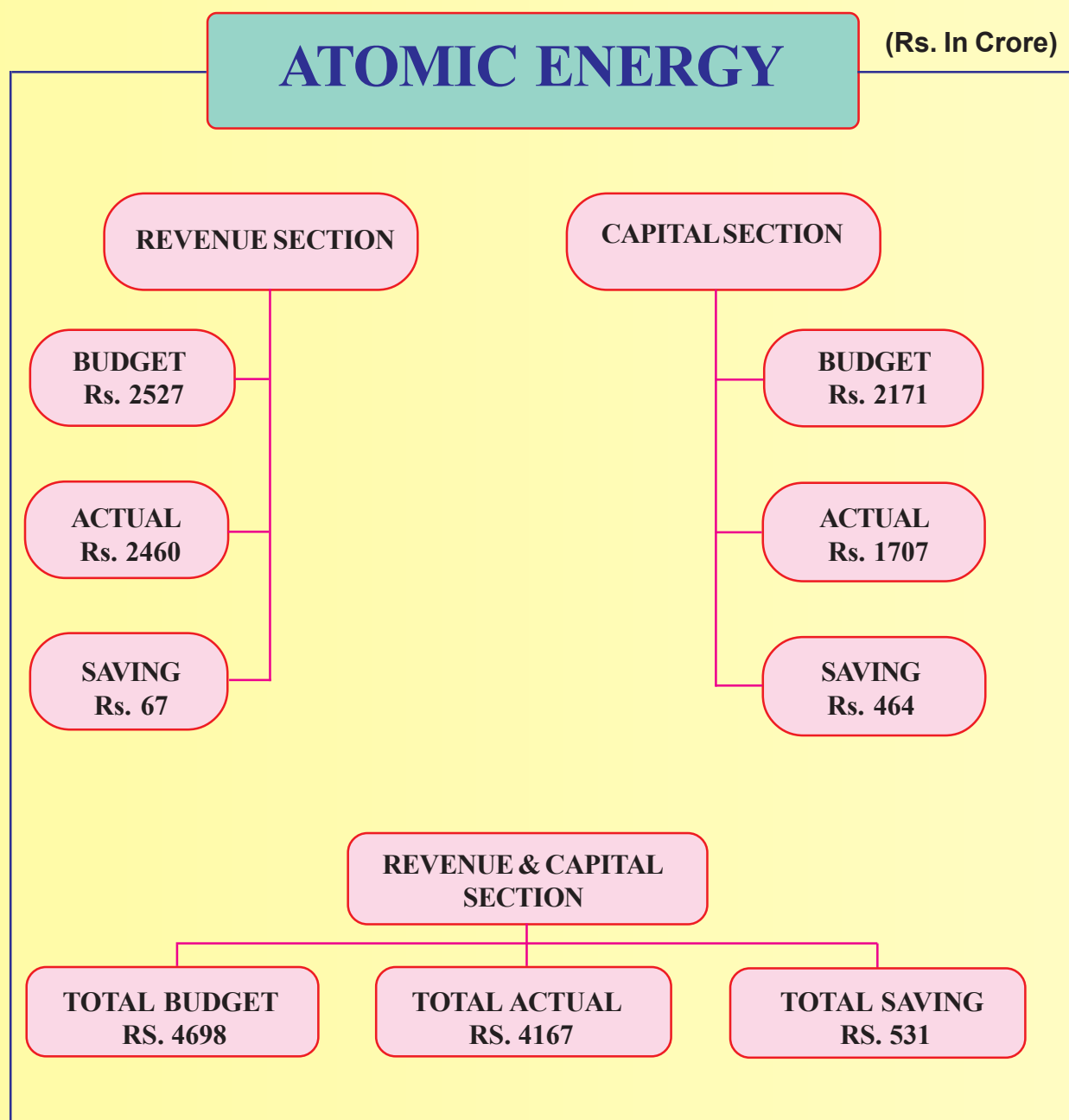
(Rs. In Crore)

Appropriation Accounts 2007 - 08

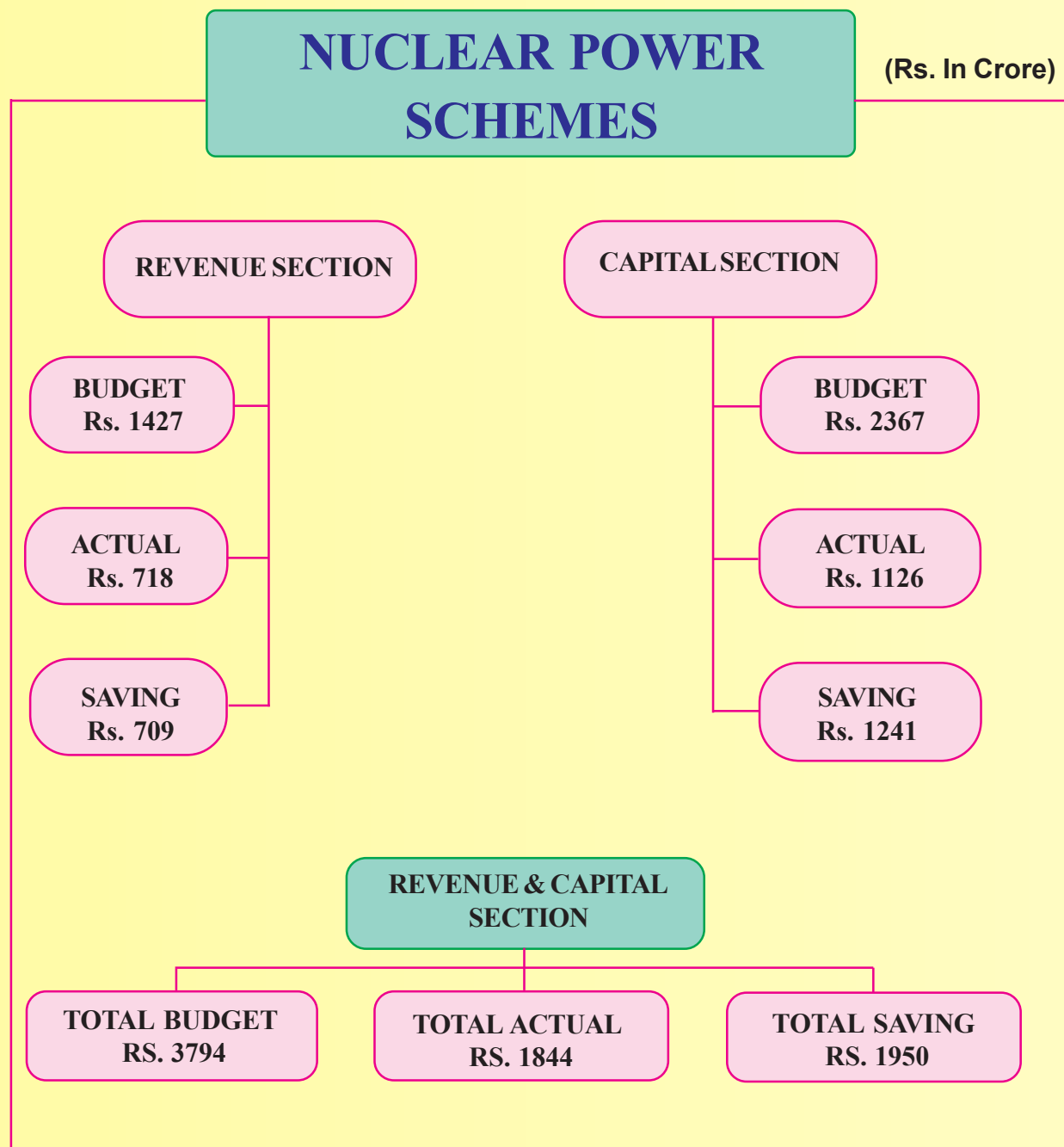


Note : Budget inclusive of Supplementary Grants.

Appropriation Accounts 2007 - 08



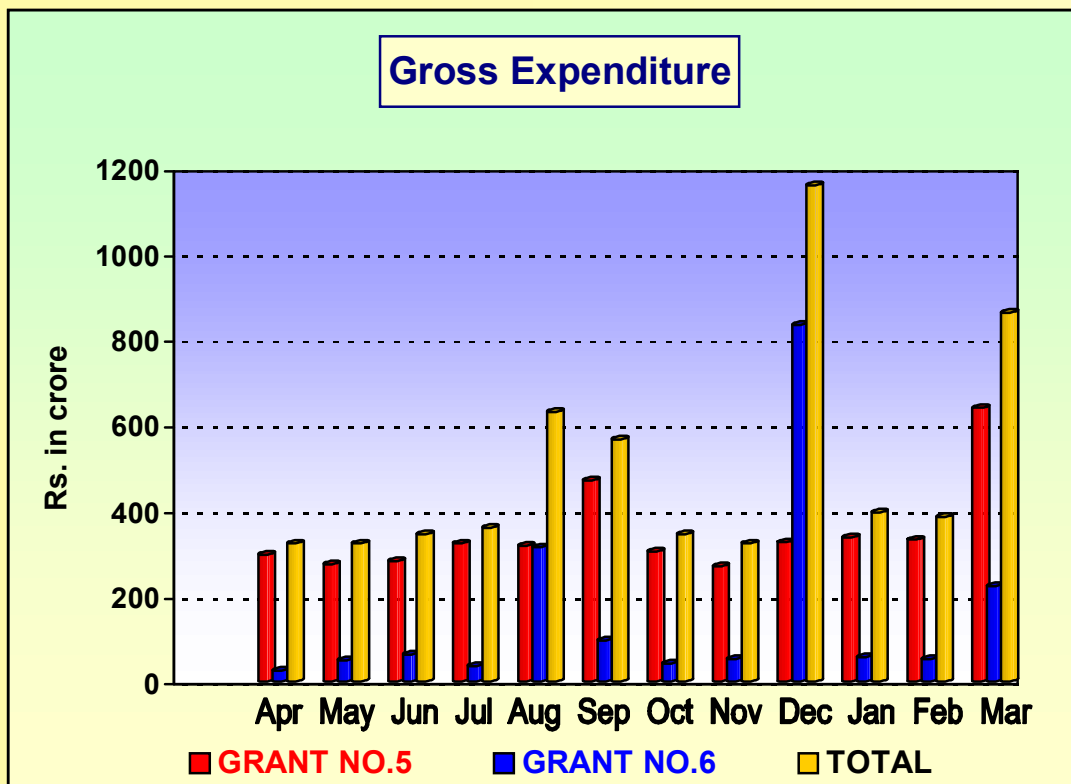
Appropriation Accounts 2007 - 08



Monthly Flow of Gross Expenditure

(Rs. in Crore)

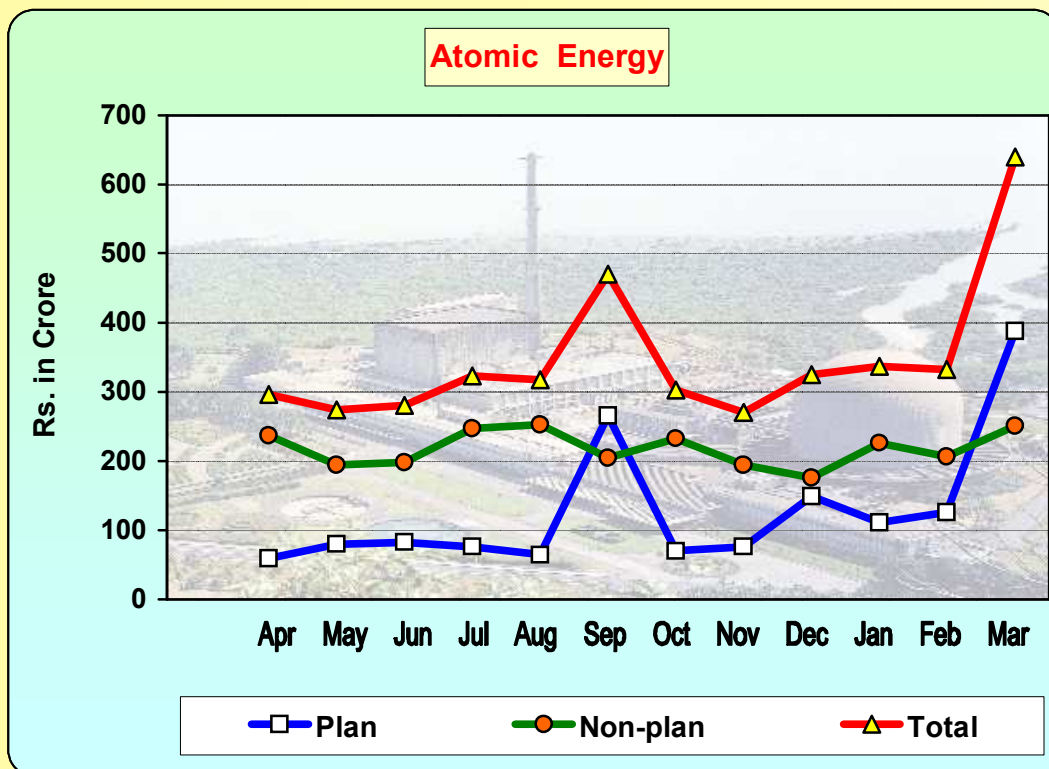
MONTH	GRANT NO.5	GRANT NO.6	TOTAL
April, 2007	296	26	322
May	274	49	323
June	281	63	344
July	323	36	359
August	317	313	630
September	470	96	566
October	303	42	345
November	270	53	323
December	325	834	1159
January, 2008	337	57	394
February	332	52	384
March	639	223	862
Total	4167	1844	6011



Monthly Progress of Expenditure [Gross] for 2007 - 08

(Rs. in Crore)

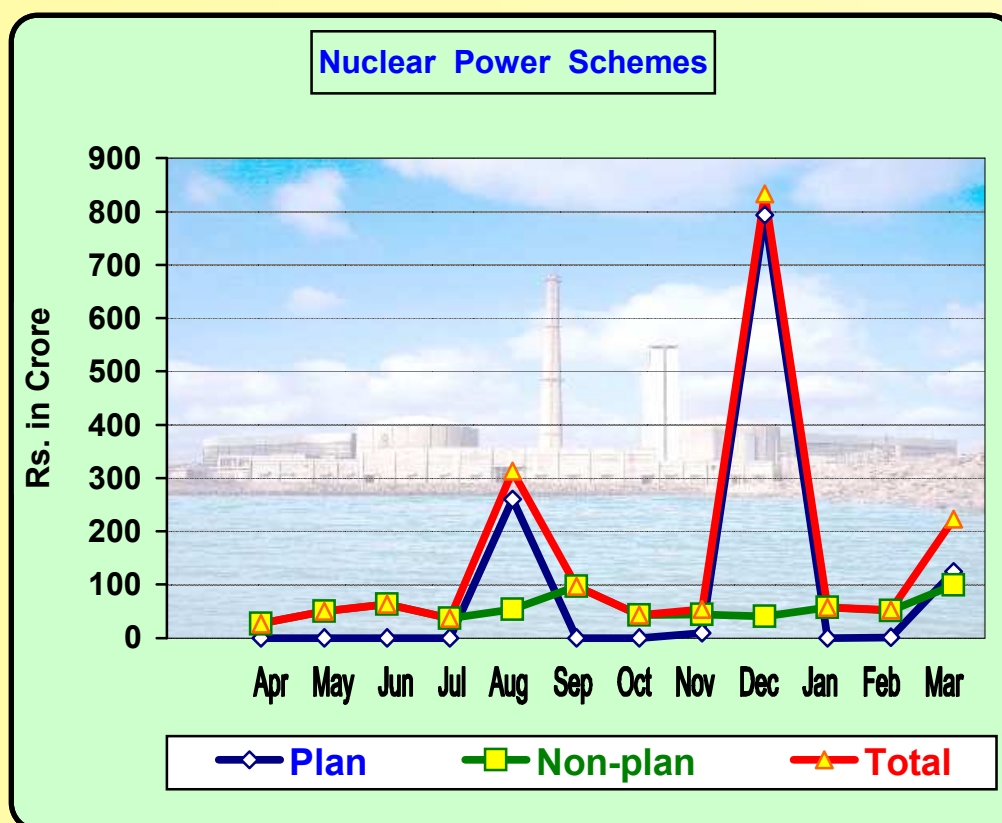
Month	Grant No.5 - Atomic Energy		
	Plan	Non-plan	Total
April, 2007	59	237	296
May	80	194	274
June	83	198	281
July	76	247	323
August	64	253	317
September	266	204	470
October	70	233	303
November	76	194	270
December	149	176	325
January, 2008	111	226	337
February	126	206	332
March	388	251	639
Total	1548	2619	4167



Monthly Progress of Expenditure [Gross] for 2007 - 08

(Rs. in Crore)

Month	Grant No.6 - Nuclear Power Schemes		
	Plan	Non-plan	Total
April, 2007	0	26	26
May	0	49	49
June	0	63	63
July	0	36	36
August	260	53	313
September	0	96	96
October	0	42	42
November	10	43	53
December	794	40	834
January, 2008	0	57	57
February	1	51	52
March	124	99	223
Total	1189	655	1844



Receipts Realised and the Details of Recoveries Adjusted under Part - IV during 2007 - 08

I. RECEIPTS

(Rs. in Crore)

MAJOR HEAD	B.E.	ACTUALS
0801 - Power	1320.47	1117.55
0852 - Industries	755.37	690.81
1401 - R & D	28.73	31.48
Total	2104.57	1839.84

II. RECOVERIES ADJUSTED UNDER PART - IV

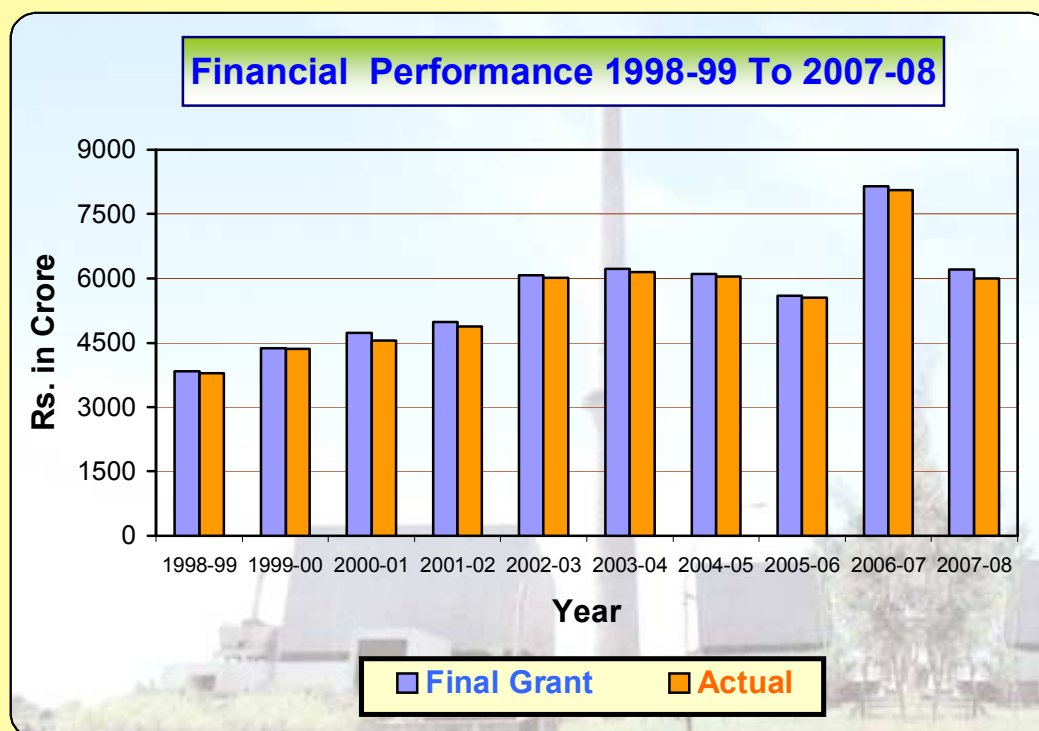
(Rs. in Crore)

MAJOR HEAD	B.E.	ACTUALS
<u>Grant No.5</u>		
2852	7.60	2.21
3401	22.25	25.89
4861	101.50	56.13
Total	131.35	84.23

Financial Results During 1998- 99 to 2007 - 08 [Both Grants]

(Rs. in Crore)

Year	B.E. + Sup.Grt.	Surrender	Final Grant	Actuals	Savings over B.E.
1998-99	4008	175	3833	3794	214
1999-00	4569	192	4377	4356	213
2000-01	5045	323	4722	4552	493
2001-02	5308	332	4976	4870	438
2002-03	6517	436	6080	6019	498
2003-04	6577	355	6222	6148	429
2004-05	7187	1073	6114	6046	1141
2005-06	6881	1288	5593	5545	1336
2006-07	9250	1096	8154	8058	1192
2007-08	8492	2284	6208	6011	2481

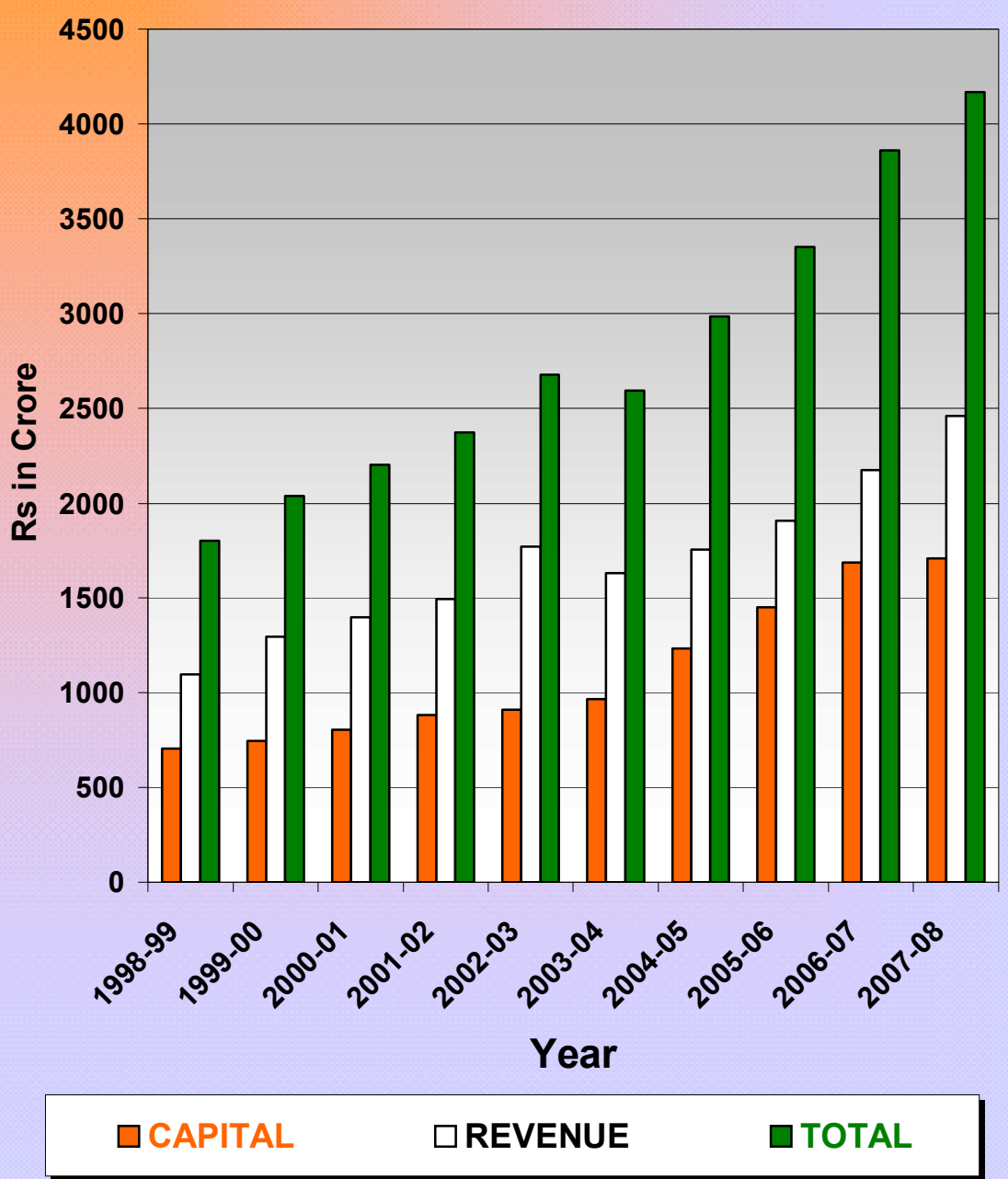


Capital and Revenue Expenditure Atomic Energy

(Rs. in Crore)

Year	CAPITAL		REVENUE		TOTAL	
	B.E.	ACTUAL	B.E.	ACTUAL	B.E.	ACTUAL
1998-99	758	704	1101	1097	1859	1801
1999-00	863	745	1321	1293	2184	2038
2000-01	977	805	1538	1398	2515	2203
2001-02	1055	881	1547	1494	2602	2375
2002-03	1134	908	1786	1769	2920	2677
2003-04	1141	966	1669	1628	2810	2594
2004-05	1531	1233	1812	1754	3343	2987
2005-06	1746	1448	1924	1905	3670	3353
2006-07	1850	1685	2285	2177	4135	3862
2007-08	2171	1707	2527	2460	4698	4167

Capital & Revenue Expenditure of Atomic Energy

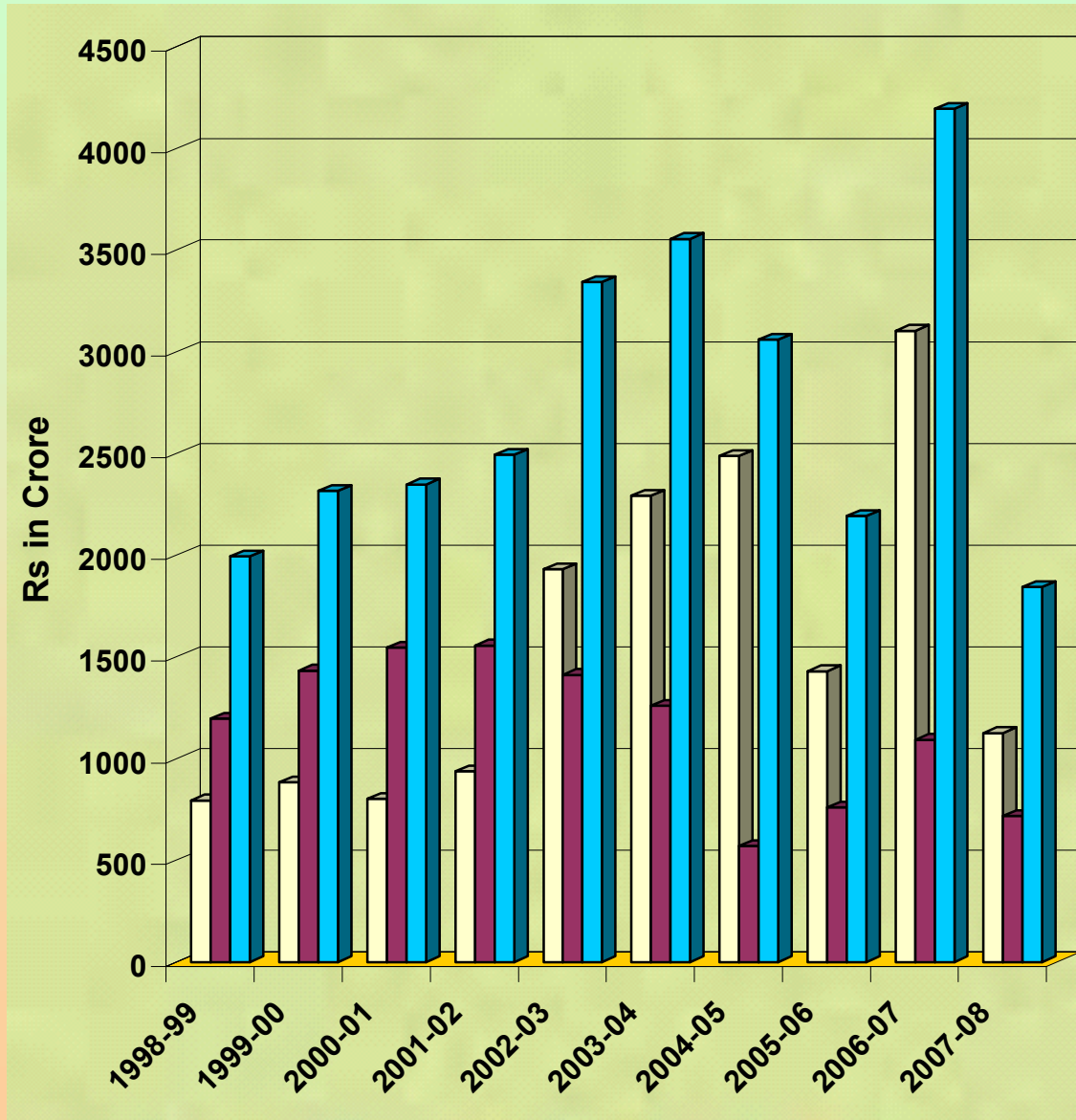


Capital and Revenue Expenditure Nuclear Power Schemes

(Rs. in Crore)

YEAR	CAPITAL		REVENUE		TOTAL	
	B.E.	ACTUAL	B.E.	ACTUAL	B.E.	ACTUAL
1998-99	931	796	1218	1197	2149	1993
1999-00	950	885	1435	1433	2385	2318
2000-01	894	803	1636	1546	2530	2349
2001-02	1093	939	1613	1556	2706	2495
2002-03	1595	1930	1666	1412	3261	3342
2003-04	2300	2293	1467	1261	3767	3554
2004-05	2531	2489	1313	570	3844	3059
2005-06	2444	1430	767	762	3211	2192
2006-07	3816	3103	1299	1093	5115	4196
2007-08	2367	1126	1427	718	3794	1844

Capital & Revenue Expenditure of NUCLEAR POWER SCHEMES



□ CAPITAL

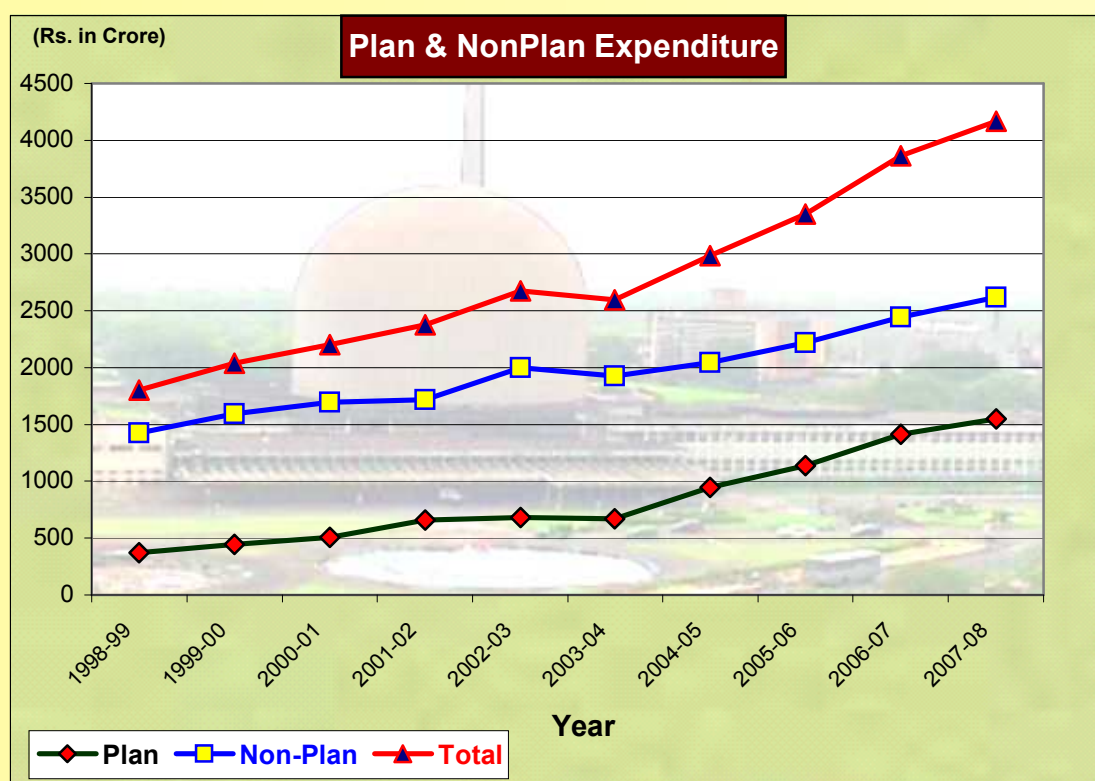
■ REVENUE

■ TOTAL

Plan and Non-plan Expenditure Atomic Energy

(Rs. in Crore)

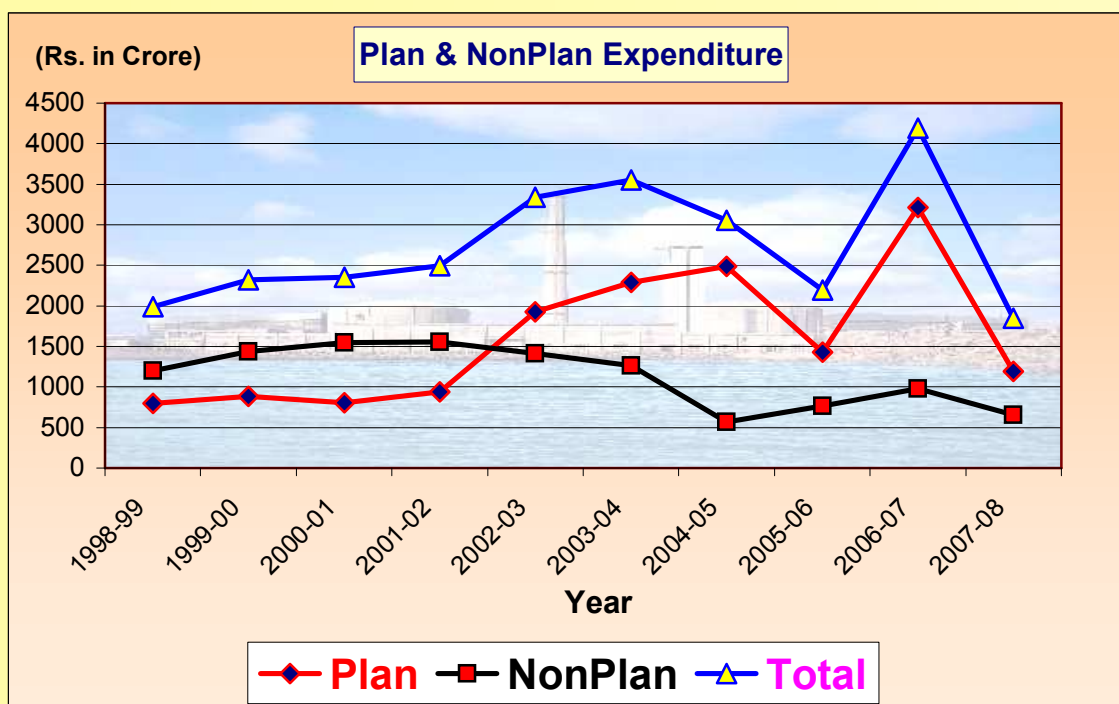
Year	Plan		Non-Plan		Total	
	B.E	Actual	B.E	Actual	B.E	Actual
1998-99	475	374	1384	1427	1859	1801
1999-00	578	446	1606	1592	2184	2038
2000-01	666	509	1849	1694	2515	2203
2001-02	799	657	1803	1718	2602	2375
2002-03	905	680	2015	1997	2920	2677
2003-04	805	670	2005	1924	2810	2594
2004-05	1254	944	2089	2043	3343	2987
2005-06	1487	1136	2183	2217	3670	3353
2006-07	1657	1416	2478	2446	4135	3862
2007-08	2147	1548	2551	2619	4698	4167



Plan and Non-plan Expenditure Nuclear Power Schemes

(Rs. in Crore)

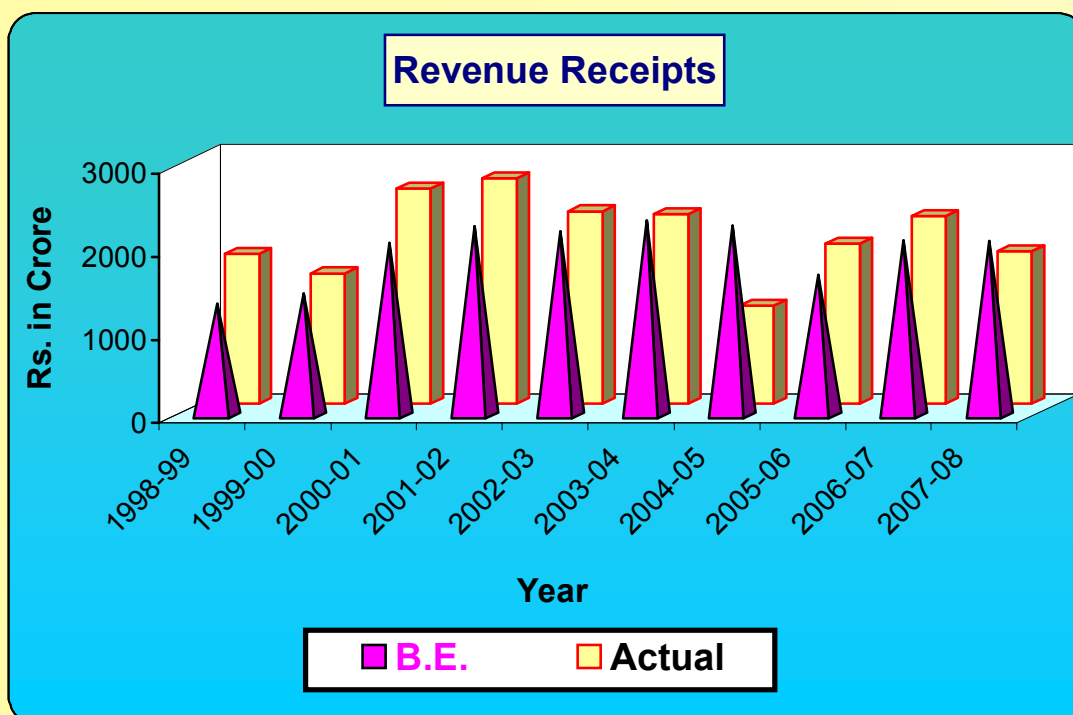
Year	Plan		Non-Plan		Total	
	B.E	Actual	B.E	Actual	B.E	Actual
1998-99	931	796	1218	1197	2149	1993
1999-00	950	885	1435	1433	2385	2318
2000-01	894	803	1636	1546	2530	2349
2001-02	1093	939	1613	1556	2706	2495
2002-03	1595	1930	1666	1412	3261	3342
2003-04	2300	2293	1467	1261	3767	3554
2004-05	2531	2489	1313	570	3844	3059
2005-06	2444	1430	767	762	3211	2192
2006-07	3933	3214	1182	982	5115	4196
2007-08	2449	1189	1345	655	3794	1844



Departmental Revenue Receipts From 1998 - 99 to 2007 - 08

(Rs. in Crore)

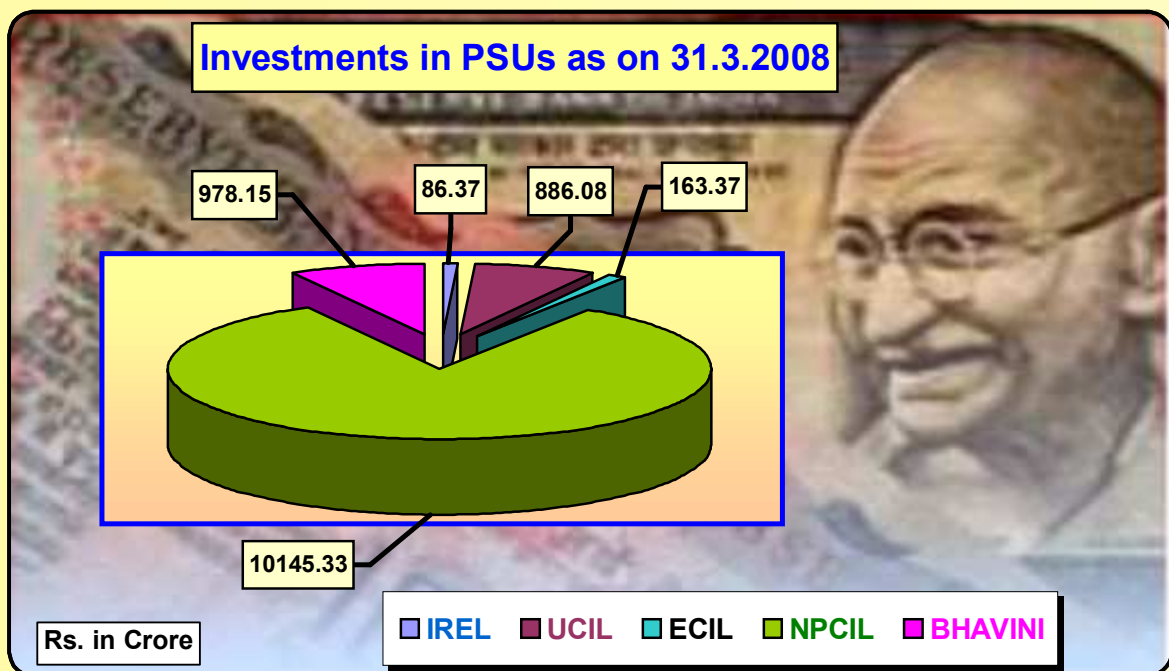
Year	B.E.	Actual
1998-99	1349	1803
1999-00	1470	1571
2000-01	2077	2593
2001-02	2282	2716
2002-03	2222	2316
2003-04	2356	2278
2004-05	2289	1178
2005-06	1697	1927
2006-07	2113	2255
2007-08	2105	1840



Investments in PSUs

(Rs. in Crore)

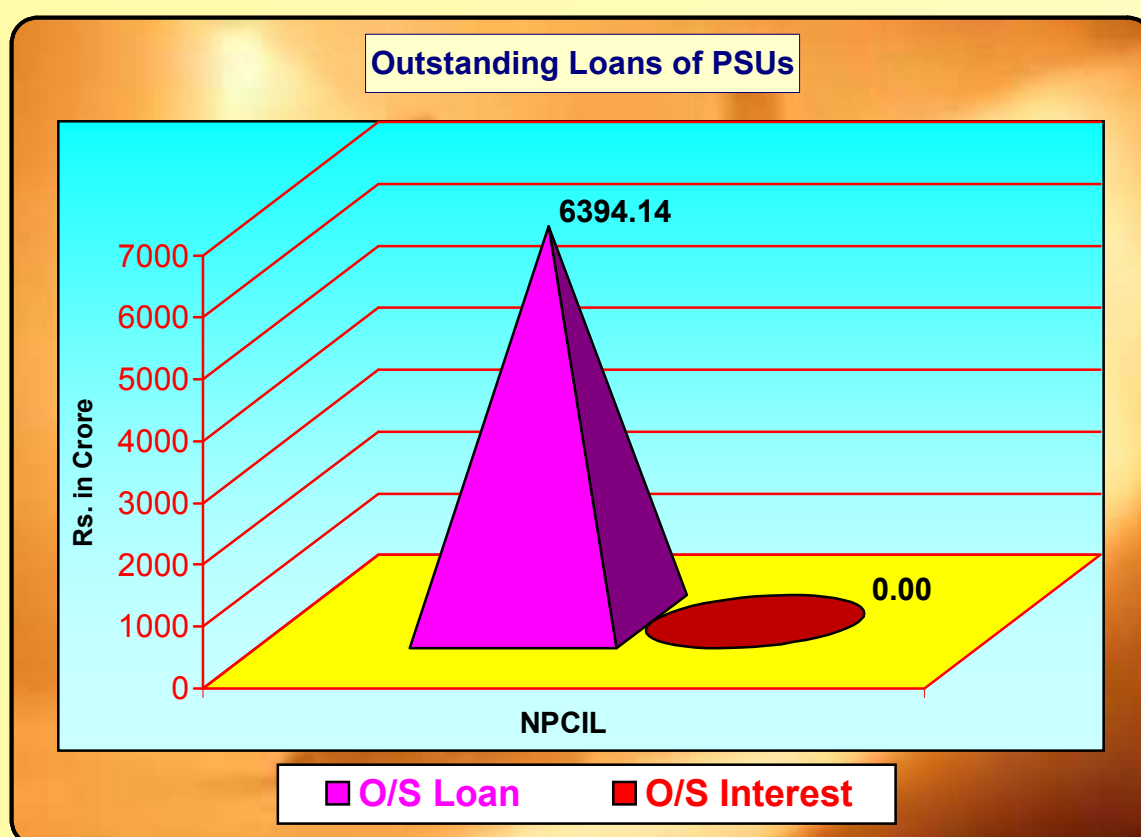
Sl. No.	Public Sector Undertakings	Investments made as on 31.3.2007	Investments made in 2007-08	Total Investments as on 31.3.2008
1	Indian Rare Earths Ltd.	86.37	0.00	86.37
2	Uranium Corporation of India Ltd.	757.08	129.00	886.08
3	Electronics Corporation of India Ltd.	163.37	0.00	163.37
4	Nuclear Power Corporation of India Ltd.	10145.33	0.00	10145.33
5	Bhartiya Nabhikiya Vidut Nigam Ltd. (Bhavini)	588.15	390.00	978.15
	Total	11740.30	519.00	12259.30



Loans Given to PSUs

(Rs. in Crore)

Sl. No.	Name of the PSU	Loan Outstanding as on 31.3.2007	Loan paid during 2007-08	Loan repaid during 2007-08	Outstanding Loan as on 31.3.2008	Outstanding Interest
1	Nuclear Power Corporation of India Ltd.	5683.73	710.41	0.00	6394.14	0.00



Department of Atomic Energy Internal Inspection Wing

Under the Scheme of Departmentalization of Accounts in Department of Atomic Energy (DAE) Internal Inspection Wing (IIW) was organized with a view to ensure that initial records are maintained properly, uniform procedures are adopted in the matter of payment and accounting, corrective measures wherever necessary are initiated promptly and qualitative improvements are brought out in accounting. IIW scrutiny in its endeavors to achieve the aforesaid targets covers checking of all accounts records including those relating to fund accounts, loans and advances and records of physical verification of stores, equipments, tools and plants. Areas of economy are also being examined for appropriate action and feedback on the Accounting formations of the Department as an aid to management functions is also being provided.

IIW has one Deputy Controller of Accounts, two Accounts Officers, five Assistant Accounts Officers and supporting staff.

21 Pay and Accounts Offices, 2 Drawing & Disbursing Offices, 6 Sub-Pay Offices and 8 Grants-in-aid Institutions come under the purview of Internal Inspection. The accounts of PAOs/DDOs/SPOs/Aided Institutions are inspected annually as per the approved annual programme every year for inspection of accounts of immediately preceding year. Special inspection, if any, is also carried out as and when required by the Department.

Achievements

- I. To meet the growth requirements of the Ministries/Departments larger outlays have been allocated for execution of various schemes for development of infrastructure at desired pace. In order to attain the target, Social Sector Projects of considerable value inherently incorporating enhanced Delegation of Financial Power with short time lines have been taken up. In the light of the growth and the challenges, the Ministry of Finance has emphasized the need for strengthening the Internal Inspection Wing, so that it serves as an institutional mechanism to raise alarms against all kinds of risks financial & operational. To mould the IIW, as per the aforesaid directions of Ministry of Finance, approval of Secretary, DAE was sought for constituting a Committee to review the entire gamut of activity handled by IIW and recommend changes aimed at strengthening of IIW. The Committee comprising of IFA, HWB, Budget & Planning Officer, DAE, Joint Controller (F&A), BARC & DCA (IIW), DAE was also assigned the task of carrying out performance review of the following projects:

- (1) Review of Palayakayal Project of NFC
- (2) The Stream Generator Test Facility, IGCAR, Kalpakkam
- (3) Review of Purchase Orders handled by DPS

Detailed recommendations including performance review report were accordingly submitted by the Committee on 13.04.2008 to CCA/Principal Adviser, DAE. Based on the recommendations, initiative has already been taken to re-organize the IIW, DAE.

II. Inspection Reports prepared by the IIW are discussed with the Heads of the Units and attempt is made to settle as many audit objections on the spot, as possible. The efforts of IIW have brought about improvements in overall working of the Accounting Units and maintenance of Accounts records. More specifically, tangible results have been achieved in the following areas:

- (a) Verification of qualifying service after 25 years of service or 5 years before retirement as required under Rule 32 of CCS (Pension) Rules, 1972.
- (b) Prompt adjustments of excess pay and allowances due to sanction of Extra Ordinary Leave, Half Pay Leave etc.
- (c) Regulation of journey with reference to Government orders and adjustment of Leave Travel Concession/Travelling Allowance Advance and recovery of penal interest.
- (d) Recovery of license fee and allied charges from private parties towards allotment of departmental quarters and shops.
- (e) Timely recovery of long term advances and submission of insurance renewal receipts by employees who had been granted House Building Advances.
- (f) Maintenance of Log Books.
- (g) Maintenance of Broad-sheets of Provident Fund and Long-term advances and their reconciliation.
- (h) The new GFR provision 257(2) regarding maintenance of service book in duplicate has been taken up and being implemented in the Department.

- (i) Implementation of new provisions as regards the Bid security and Performance Security is being ensured. Physical Verification of library books and stores.
 - (j) Review of non-moving/slow moving items and disposal of materials.
 - (k) Review of status of Security deposits and transfer to lapsed deposit.
 - (l) Timely payment of retirement dues and submission of PPOs within the stipulated time are being ensued.
 - (m) CVC guidelines with regard to response time to bidders against tenders, consequences of rejection of L1 bid and negotiation etc. have also been examined.
- III. During the financial year 2007-08 the accounts for the year 2006-07 of P&AOs, DDOs, SPOs and Grants-in-aid Institutions have been inspected. 38 reports comprising of 301 paras and 3 Comprehensive reports have been finalized and issued to the Heads of Units concerned. 297 paras and 42 reports have been closed based on satisfactory replies. A special audit of Administrative Training Institute was carried out and report submitted to Principal Adviser, DAE. A meeting of Heads of Accounts of DAE units was convened to devise ways and means for settlement of pending LAR and IIW paras, particularly those which have defied earlier attempts of settlement. As a result of Pro-active review on the part of IIW, 33 paras have been dropped. A compendium of important observations made by IIW has been brought out by the Section.

Year-wise position of reports/paras of IIW as well as local audit and paragraphs of the reports of C&AG of India outstanding as on 31.03.2008 are given in Table – I, II & III.

TABLE - I

Year of Report	Number of Reports	No. of Paras
1994-95	2	7
1997-98	2	3
1998-99	1	1
1999-00	2	2
2000-01	3	14
2001-02	3	4
2002-03	11	18
2003-04	12	20
2004-05	20	53
2005-06	28	101
2006-07	26	197
Total	110	420

TABLE - II

**Statement of Outstanding Reports & Paras of
Statutory Audit as on 31.03.2008**

Year	No. of Reports	No. of Paras
1990-91	1	1
1994-95	1	1
1996-97	1	1
1997-98	2	2
1998-99	2	8
1999-00	8	12
2000-01	10	20
2001-02	9	36
2002-03	12	52
2003-04	12	50
2004-05	23	100
2005-06	15	124
2006-07	18	193
Total	114	600

INTERNAL INSPECTION WING

Table - III

The position of number of paragraphs of the reports of C&AG of India showing Vetted Action Taken Notes (ATN) sent to Monitoring Cell of Ministry of Finance, Action Taken Notes sent to Audit for vetting & Paras/vetting remarks of audit on ATN pending with DAE as on 31.03.2008

For the Year Ended	No. of Paras					No. of vetted ATNs sent to Ministry of Finance / L.S.S.					No. of ATNs sent to Audit for vetting					No. of paras/vetting remarks on Audit pending with Department				
1	2					3					4					5				
	Civil + AB	SD	Com.	Non-Tax	Total	Civil + AB	SD	Com.	Non-Tax	Total	Civil + AB	SD	Com.	Non-Tax	Total	Civil + AB	SD	Com.	Non-Tax	Total
31.03.04	3	5	4	0	12	3	2	4	0	9	0	3	0	0	3	0	0	0	0	0
31.03.05	4	0	5	10	19	4	0	4	0	8	0	0	0	10	10	0	0	1	0	1
31.03.06	5	0	6	0	11	1	0	5	0	6	4	0	0	0	4	0	0	1	0	1
31.03.07	1	5	0	0	6	0	0	0	0	0	0	0	0	0	0	1	5	0	0	6
	13	10	15	10	48	8	2	13	0	23	4	3	0	10	17	1	5	2	0	8

MONTH WISE STATUS OF IIW PARAS / REPORTS DURING 2007-08

