



BUREAU OF ENERGY EFFICIENCY
(Ministry of Power, Government of India)

ANNUAL REPORT

2023-2024





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- 1 - **GENERAL**

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- 1.4** Report of the Director General
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1.1 The Mission

The mission of the Bureau of Energy Efficiency (BEE) is to develop policies and strategies with a thrust on self-regulation and market principles, within the overall framework of the Energy Conservation Act, 2001 (EC Act). The primary objective is to aim for reducing energy intensity of the Indian economy. This would be achieved with active participation of all stake holders, resulting in accelerated and sustained adoption of energy efficiency in all potential sectors of the Indian economy.

1.2 The Objectives of BEE and its Role

Objectives of BEEverage multi-lateral, bi-lateral and private sector support in the implementation of programmes and projects on efficient use of energy and its conservation.

- To develop policies and programmes on efficient use of energy and its conservation with the involvement of stakeholders.
- To plan, manage and implement energy conservation initiatives as envisaged in the EC Act.
- To assume leadership and provide policy framework and direction to national energy efficiency and conservation efforts and programmes.
- To demonstrate energy efficiency delivery mechanisms, as envisaged in the EC Act, through Public-Private Partnership (PPP).
- To establish systems and procedures to measure, monitor and verify energy efficiency results in individual sectors as well as at the national level.
- To leverage multi-lateral, bi-lateral and private sector support in the implementation of programmes and projects on efficient use of energy and its conservation.
- To promote awareness of energy savings and energy conservation among targeted groups of consumers.

Role of BEE

BEE coordinates with Designated Agencies, Potential Consumers and other organizations working in the field of energy conservation/efficiency to recognize and utilize the existing resources and infrastructure in performing the functions assigned to the Bureau under the Energy Conservation Act.

The Act provides regulatory mandate for: Standards & Labeling of equipment and appliances; formulation of Energy Conservation Building Code for commercial buildings; and energy consumption norms for energy intensive industries.

The EC Act was amended in 2010 to incorporate few additional provisions required to better



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equip BEE to manage ever evolving sphere of energy efficiency in the country. The main amendments made to the original Act are given below:

- The Central Government may issue the energy savings certificate to the designated consumer whose energy consumption is less than the prescribed norms and standards in accordance with the procedure as may be prescribed.
- The designated consumer whose energy consumption is more than the prescribed norms and standards shall be entitled to purchase the energy savings certificate to comply with the prescribed norms and standards.
- The Central Government may, in consultation with the Bureau, prescribe the value of per metric ton of oil equivalent of energy consumed.
- Commercial buildings which are having a connected load of 100 kW or contract demand of 120 kVA and above brought under the purview of ECBC under EC Act.

Recently Energy Conservation (Amendment) Act, 2022 passed in both the houses of Parliament and got assent of the President of India on 19th December, 2022. The main amendments made to the original Act are given below:

- Non-fossil Source usage norms (Hydrogen/ Renewable)
- Framework for Carbon Markets
- Buildings Sector
 - Inclusion of Large Residential Buildings
 - Enhanced scope of Building Code to include renewables, and green building requirements
- Strengthening Implementation
 - Rationalizing Penalty Provisions
 - Functions of State Electricity Regulatory Commissions

Promotional Role

The Promotional Role of BEE primarily includes:

- Create awareness and disseminate information on energy efficiency and conservation among masses.
- Arrange and organize training of personnel and specialists in the techniques for efficient use of energy.
- Strengthen consultancy services in the field of Energy Efficiency.



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- Promote research and development.
- Develop testing and certification procedures and promote testing facilities.
- Formulate and facilitate implementation of pilot projects and demonstration projects.
- Promote use of energy efficient processes, equipment, devices and systems.
- Take steps to encourage preferential treatment for use of energy efficient equipment or appliances.
- Promote innovative financing of energy efficiency projects.
- Give financial assistance to institutions for promoting efficient use of energy and its conservation.
- Prepare educational curriculum on efficient use of energy and its conservation.
- Implement international co-operation programmes relating to efficient use of energy and its conservation.

1.3 Governing Council Composition

The general superintendence, direction and management of the affairs of the Bureau vest in the Governing Council which consist of not less than thirty-one, but not exceeding thirty-seven, members to be appointed by the Central Government. The Governing Council consists of the following:

S. No.	Designation	Name	Status
1.	Hon'ble Minister of Power	Shri Manohar Lal	Ex officio Chairperson
2.	Secretary, Ministry of Power	Shri Pankaj Agarwal	Ex-officio Member
3.	Secretary, Ministry of Petroleum and Natural Gas	Shri Pankaj Jain	Ex-officio Member
4.	Secretary, Ministry of Coal	Shri Amrit Lal Meena	Ex-officio Member
5.	Secretary, Ministry of New and Renewable Energy Sources	Shri Bhupinder Singh Bhalla	Ex-officio Member
6.	Secretary, Department of Atomic Energy	Dr. Ajit Kumar Mohanty	Ex-officio Member



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S. No.	Designation	Name	Status
7.	Secretary, Department of Consumer Affairs	Smt. Nidhi Khare	Ex-officio Member
8.	Secretary, Ministry of Environment, Forest and Climate Change	Mrs. Leena Nandan	Ex-officio Member
9.	Secretary, Ministry of Housing and Urban Affairs	Shri Anurag Jain	Ex-officio Member
10.	Secretary, Ministry of Road Transport and Highways	Shri Anurag Jain	Ex-officio Member
11.	Secretary, Ministry of Steel	Shri Nagendra Nath Sinha	Ex-officio Member
12.	Secretary, Ministry of Civil Aviation	Shri Vumlunmang Vualnam	Ex-officio Member
13.	Secretary, Ministry of Ports, Shipping and Waterways	Shri T. K. Ramachandran	Ex-officio Member
14.	Secretary, Ministry of Micro, Small and Medium Enterprises	Shri S. C. L Das	Ex-officio Member
15.	Secretary, Ministry of Heavy Industries	Shri Kamran Rizvi	Ex-officio Member
16.	Principal Secretary (Energy), Bihar	Shri Sanjeev Hans	Ex-officio Member
17.	Principal Secretary (Energy), Gujarat	Smt Mamta Verma	Ex-officio Member
18.	Principal Secretary (Power), Punjab	Shri Tejveer Singh	Ex-officio Member
19.	Principal Secretary (Power), Assam	Dr. Krishna Kumar Dwivedi	Ex-officio Member
20.	Principal Secretary (Power), Kerala	Shri Saurabh Jain	Ex-officio Member
21.	Member, Railway Board (in charge of Energy), Ministry of Railways	Shri Satish Kumar	Ex-officio Member
22.	Chairman, Central Electricity Authority	Shri Ghanshyam Prasad	Ex-officio Member



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S. No.	Designation	Name	Status
23.	Director-General, Central Power Research Institute	Shri. B A Sawale	Ex-officio Member
24.	Executive Director, Centre for High Technology	Shri Rajesh Agarwal	Ex-officio Member
25.	Chairman-cum-Managing, Director, Central Mine Planning and Designing Institute Limited	Shri Manoj Kumar	Ex-officio Member
26.	Director-General, Bureau of Indian Standards	Shri Pramod Kumar Tiwari	Ex-officio Member
27.	Director-General, National Test House,	Dr. Alok Kumar Srivastava	Ex-officio Member
28.	Director-General, National Productivity Council	Shri S Gopalakrishnan	Ex-officio Member
29.	Managing Director, Indian Renewable Energy Development Agency Limited	Shri Pradip Kumar Das	Ex-officio Member
30.	President, Associated Chambers of Commerce and Industry of India (ASSOCHAM)	Shri Sanjay Nayar	Member
31.	Director General, Confederation of India Industry (CII)	Shri Chandrajit Banerjee	Member
32.	President, Consumer Electronics and Appliance Manufacturers Association (CEAMA)	Shri Sunil Vachani	Member
33.	Chief Scientist, Central Building Research Institute (CBRI)	Sh. S. K. Negi	Member
34.	Chief Operating Officer, Voluntary Organization in Interest of Consumer Education (VOICE)	Shri Amit Chauhan	Member
35.	Director General, The Energy and Resources Institute (TERI)	Dr Vibha Dhawan	Member
36.	Director, Indian Institute of Technology (IIT), Delhi	Prof. Rangan Banerjee	Member
37.	Director General, Bureau of Energy Efficiency	Shri Srikant Nagulapalli	Ex-officio Member- Secretary



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1.4 Report of the Director General

- India, one of the fastest-growing economies globally, has experienced a substantial rise in energy consumption in recent years. This surge can be largely attributed to several factors namely consistent economic expansion, affordable and accessible energy, rise in industrialization, infrastructural development and rapid urbanization.
- India has committed to the ambitious target outlined under Paris agreement with enhanced focus on energy efficiency and increased share of renewable energy in overall energy mix.
- As a part of sustainable development, Energy Efficiency plays vital role while ensuring the increased demand of energy consumption.
- Perform Achieve and Trade (PAT) scheme, one of the flagship programmes of Bureau of Energy Efficiency is aimed at improving energy efficiency in energy intensive industries. The programme is a major contributor towards reduction in GHG gas emissions and energy savings in the country. PAT cycle –VII was notified in October 2021 for the period 2022-23 to 2024-25 wherein 707 DCs have been notified with overall energy saving target of 8.485 MTOE. The PAT scheme has covered 1333 units from 13 sectors for participation.
- With an objective to accelerate Energy Transition in Industrial Sectors, BEE developed “User Manuals” for different stakeholders of PAT scheme. The User Manuals developed by Bureau of Energy Efficiency for key stakeholders will definitely be useful in providing necessary guidance for effective and efficient implementation of the PAT scheme.
- Under Energy and Resource Mapping of MSME Clusters, the Bureau has meticulously selected three key MSME sectors: Textile, Food Processing, and Leather. This selection includes five clusters from each sector, with the aim of conducting a detailed survey on energy consumption, technological status, operating practices, and its flow within MSME facilities. The primary objective is to establish sector-wise energy consumption benchmarking to promote energy efficiency and sustainability. So far, the Bureau has completed Energy and Resource Mapping for 55 clusters across India in 11 MSME sectors such as Paper, Forging, Foundry, Steel re-rolling, Pharma, Chemical, Glass & Refractory, Bricks, Food Processing, Leather and Textile.
- In the appliance sector, the Standards and Labeling (S&L) programme of BEE has been very successful in providing the consumer an informed choice about energy intensive appliances and equipment. Voluntary star labeling program for Solar Photovoltaic, Packaged Boiler, Commercial Beverage Cooler and Grid Connected Solar Inverter were launched in FY 2023-24. With these additions, the programme now covers 38 appliances out of which 16 appliances are under the mandatory phase while the remaining 22 appliances are under the voluntary phase.
- In the Building energy sector, till March 2024, there are 22 States and 3 UTs who have adopted Energy Conservation Building Code (ECBC). 476 Urban Local Bodies (ULBs) from



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various States have incorporated provisions of ECBC for building approval process. Energy Conservation and Building Code (ECBC) is under revision to Energy Conservation and Sustainable Building Code (ECSBC) to include sustainable features for both commercial and residential building sectors.

- With the objective of accelerating the pace of proliferation of electric vehicles within all segments of Indian Economy, BEE has developed policy measures to support zero emission goals, energy security, fuel efficiency etc. in this sector. Creation of Public Charging Infrastructure across the country has been identified as one of the critical areas to accelerate adoption of Electric Vehicles in the country and BEE is supporting Ministry of Power and other Ministries in prescribing policy measures to ensure accelerated deployment of this critical Infrastructure
- The Ministry of Power (MoP) has designated Bureau of Energy Efficiency (BEE) as the Central Nodal Agency (CNA) as per the Guidelines and Standards issued on 14th January 2022. In terms of these guidelines, each state is required to designate a Nodal Agency for coordinating the deployment of public EV-charging infrastructure. Currently, 28 states have designated State Nodal Agencies (SNAs) to oversee the deployment of electric vehicle public charging infrastructure. As on 31st March, 2024, 28 States have announced their EV policies.
- BEE organized the 33rd National Energy Conservation Awards (NECA) function on 14th December, 2023. Hon'ble President of India was the Chief Guest on this occasion. The competition had participation of 516 organizations.
- State Designated Agencies (SDAs) are the implementing arms of Bureau of Energy Efficiency (BEE) at State level to facilitate, promote and coordinate efficient use of energy and its conservation. The SDAs implemented 26 nos. of demonstration projects in the areas of street lighting, water pumping, retrofitting of electrical appliances in buildings, and waste heat recovery during FY 2023-24. In addition, the SDAs also implemented demonstration projects on Space Heating in Govt. buildings and on Clean/ Electric cooking in Govt. Hospitals and Anganwadis during FY 2023-24.
- BEE is making efforts to create awareness about energy conservation and its energy efficiency. In order to achieve enhanced, outreach, BEE engaged a multimedia agency, who developed awareness campaign for general population. The campaign was executed in print, electronic and outdoor. Further to create awareness among school children, a painting competition on energy conservation was organized with the help of State Designated Agencies. To promote star rating of appliances, a series of radio program titled "Bachat Ke Sitare" is also produced in 20 languages which is broadcasted through 30 stations of All India Radio (Rainbow FM and Vividh Bharati). In addition, Bureau is also undertaking extensive campaigning through Social Media Platforms like facebook, twitter, Instagram, LinkedIn and youTube.



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- **Achievements of Energy Efficiency Scheme/Programmes for FY 2022-23**
 - Total Electrical energy savings **306.55 BUs** annually.
 - Thermal energy savings of **24.68 Million Tonnes of oil equivalent**.
 - Total energy savings of **50.98 Million Tonnes of oil equivalent i.e., 6.65 %** of the total primary energy supply of the country.
 - Total energy savings amounted to monetary savings worth **INR 1,94,320 crores**.
 - The total equivalent reduction in CO₂ emissions is around **306.40 Million Tonnes annually**.

1.5 Schemes of Bureau of Energy Efficiency

1.5.1 National Mission for Enhanced Energy Efficiency (NMEEE)

National Mission for Enhanced Energy Efficiency (NMEEE) is one of the eight national missions under the National Action Plan on Climate Change (NAPCC) that was released in June 2008 by the Government of India. The primary objective of the mission is to develop regulations and policies that are instrumental in strengthening the market for energy efficiency. The thrust of the NMEEE for promoting energy efficiency is on self-regulation and market principles by putting in place initiatives on enhancing energy efficiency and creating eco-system such as capacity building and financing.

I. Perform Achieve and Trade Scheme (PAT)

Perform, Achieve and Trade (PAT) is a regulatory instrument to reduce Specific Energy Consumption in energy intensive industries, with an associated market based mechanism to enhance the cost effectiveness through certification of excess energy saving which can be traded.

PAT mechanism is designed to achieve the targeted specific energy consumption norms and standards through energy efficiency measures in energy intensive industries and establishments. Energy consumption norms and standards are set by the Bureau of Energy Efficiency (BEE). Such energy intensive industries and establishments are identified as Designated Consumers (DCs), who are required to designate an energy manager and file energy consumption returns every year and conduct mandatory energy audits regularly.

The Specific Energy Consumption (SEC) is calculated on a Gate-to-Gate concept. The DC's achievements is based on the difference between the specific energy consumption in the baseline year and specific energy consumption in the target year covering different forms of net energy going into the boundary of the designated consumer's plant and the products leaving it over the relevant cycle.

Perform, Achieve and Trade Cycle- I (2012-13 to 2014-15)

PAT in its first cycle was implemented to reduce the specific energy consumption (SEC) i.e. energy used per unit of production of 478 industrial units in 8 sectors viz. Aluminum, Cement,



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Chlor- Alkali, Fertilizer, Iron & Steel, Paper & Pulp, Thermal Power Plant and Textile. Energy-saving targets were allocated to 478 Designated Consumers (DCs), based on their current Specific Energy Consumption (SEC) levels compared to their sub-sector peers so that units with greater energy efficiency or lower SEC were assigned smaller reduction targets, while less energy-efficient units with higher SEC were given higher targets. The overall SEC reduction targets for PAT Cycle-I has aimed to secure 4.05% target reduction in the total energy consumption of these industries and establishments totalling to an energy savings of 6.686 Million Tonne of Oil Equivalent (MTOE). Units which were able to achieve SEC levels lower than their targets received energy savings certificates (ESCerts) for their excess savings.

PAT Cycle-I completed in March, 2015 after which the scrutiny of the Performance Assessment Documents (PADs) submitted by the DCs was carried out by State Designated Agencies (SDAs) and BEE. Implementation of PAT cycle –I resulted in energy saving of 8.67 MTOE translating into avoiding of about 31 million tonne of CO₂ emissions.

Trading of ESCerts:

Ministry of Power had issued about 38.25 lakh ESCerts to 306 DCs for excess energy saving and 110 DCs of PAT cycle were entitled to purchase about 14.25 lakh ESCerts to meet their shortfall against their energy saving targets under PAT Cycle-I. Trading of ESCerts at Power Exchange had commenced in September, 2017. The total volume of ESCerts traded was about 12.98 lakhs resulting into a business of about INR 100 crores.

Perform, Achieve and Trade Cycle-II

“Deepening” – identification of new DCs in existing sectors and “Widening” –inclusion of new sectors, were carried out by BEE before the commencement of the second cycle of PAT. Deepening study resulted into identification of 89 DCs new from the existing sectors of PAT. The Widening study resulted into notification of three new sectors namely Refineries, Railways and DISCOMs under the PAT scheme. Energy consumption targets were notified to 621 DCs from 11 energy intensive sectors (eight existing sectors and three new sectors). PAT Cycle II commenced on 1st April, 2016 and completed on 31st March 2019. Implementation of PAT cycle -II has resulted into total energy savings of 14.08 (MTOE) surpassing the target of 13.63 MTOE. This corresponds to an avoidance of approximately 68 million tons of CO₂ emissions.

Trading of ESCerts: Ministry of Power issued about 57.38 lakh ESCerts to 349 DCs and 193 DCs have been entitled to purchase 37.06 lakh ESCerts under PAT cycle –II. Business of around 329 Cr INR took place in 40 sessions where 20.18 lakh ESCerts were traded for compliance under PAT Cycle-II.

Perform, Achieve and Trade Cycle-III

The Parliamentary Standing Committee on Energy, Executive Committee on Climate Change under the Prime Minister’s Office (PMO) and Group of Secretaries recommended notifying DCs under PAT scheme annually for accelerated coverage. Thus, the PAT scheme was implemented



on a rolling cycle basis where new DCs/sectors are notified every year. Since this decision was taken to put the PAT scheme under the rolling cycle from PAT-II onwards. PAT Cycle-III, notified for FY 2017-20, targeted a total of 116 Designated Consumers across six sectors: Thermal Power Plants, Cement, Aluminium, Pulp & Paper, Iron & Steel, and Textile. The implementation of PAT Cycle-III resulted in energy savings of 1.594 MTOE, exceeding the target of 1.06 MTOE which led to a reduction of 5.59 million tonnes of CO₂ emissions.

Trading of ESCerts: Ministry of Power issued about 7.44 lakh ESCerts to 75 DCs and 20 DCs have been entitled to purchase 1.13 lakh ESCerts under PAT cycle –III. The respective cycle trading commenced on April 9, 2024, and a total of 13 trading sessions were held for PAT Cycle-III, during which 0.50 lakh ESCerts were complied resulting into a business of about INR 11 crores.

Perform, Achieve and Trade Cycle-IV

The fourth cycle of PAT was notified for 109 DCs with a total energy consumption reduction target of 0.701 million tonnes of oil equivalent. These DCs were from 8 sectors consisting of 6 existing sectors of PAT cycle - I and two new sectors (Petrochemicals & Buildings). Implementation of PAT cycle -IV completed in FY22. The energy savings of about 0.7508 MTOE is achieved against the target of 0.701 Million TOE.

Perform, Achieve and Trade Cycle-V

PAT cycle –V commenced with effect from 1st April 2019 and completed on 31st March 2022. Under PAT cycle –V, 110 DCs from the existing sectors of PAT i.e. Aluminum, Cement, Chlor-Alkali, Commercial Buildings (Hotels), Iron & Steel, Pulp & Paper, Textile and Thermal Power Plant were notified with a total energy savings target of 0.5130 (MTOE) and the energy savings of about 0.6809 MTOE is achieved.

Perform, Achieve and Trade Cycle-VI

PAT Cycle-VI commenced with effect from 1st April 2020. Under PAT Cycle-VI, 135 DCs from six sectors, i.e. Cement, Commercial buildings (hotels), Iron and Steel, Petroleum Refinery, Pulp & Paper and Textiles have been notified. With the implementation of PAT cycle –VI, it is expected to achieve a total energy savings of 1.277 MTOE. The saving is being assessed by Bureau.

Perform, Achieve and Trade Cycle-VII

PAT cycle –VII was notified for the period 2022-23 to 2024-25 wherein 707 DCs have been notified with overall energy saving target of 8.485 MTOE in the following nine sectors, i.e. Aluminium, Cement, Chlor-Alkali, Iron and Steel, Pulp & Paper, Textiles, Thermal power plant, DISCOM and Railways.

Perform, Achieve and Trade Cycle-VIII

PAT cycle -VIII has been notified for the period 2023-24 to 2025-26. Under PAT cycle-VIII, 138 DCs from sectors namely Aluminium, Cement, Chlor-Alkali, Iron & Steel, Pulp & Paper and Textile have been notified with a total energy saving target of 0.3370 MTOE.



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The details of total number of DCs notified under various PAT Cycles is mentioned in the table below:

Sector / No. of DCs	PAT Cycle								Total Notified DCs
	I	II	III	IV	V	VI	VII	VIII	
FY	12-15	16-19	17-20	18-22	19-22	20-23	22-25	23-26	
Aluminium	10	12	1	-	1	-	12	1	14
Cement	85	111	14	1	12	37	120	25	200
Chlor- Alkali	22	24	-	2	2	-	24	1	29
Fertilizer	29	37	-	-	-	-	0	-	37
Iron & Steel	67	71	29	35	23	5	134	66	270
Paper & Pulp	31	29	1	2	8	2	24	7	55
Textile	90	99	34	7	16	7	120	38	206
Thermal Power Plant	144	154	37	17	17	-	152	-	239
Refinery	-	18	-	-	-	20	0	-	20
Railways	-	22	-	-	-	-	26	-	26
DISCOMs	-	44	-	-	-	-	95	-	96
Petrochemical	-	-	-	8	-	-	0	-	8
Buildings	-	-	-	37	31	64	0	-	133
Total	478	621	116	109	110	135	707	138	1333

Summary of PAT Scheme energy saving:

The PAT Scheme has played a note-worthy role in achieving substantial energy savings and enhancing efficiency across energy-intensive sectors. By the end of PAT Cycle-V, the scheme has successfully delivered cumulative energy savings of about 25.77 MTOE, surpassing the target of 22.63 MTOE. This achievement corresponds to the reduction of approximately 110 million tonnes of CO₂ emissions.

Inclusion of New Sectors under PAT Scheme:

A gazette notification was published in June 2023 for the addition of 13 new Energy Intensive sectors under PAT Scheme including sectoral energy threshold level, namely Sugar, Chemical, Ceramic, Glass, Zinc, Copper, Dairy, Port trusts, Automobile Assembly Unit, Tyre manufactures, Forging, Foundry and Refractories.

These notified sectors will be included under PAT scheme based on their energy saving potential and other relevant criteria.

II. Establishment of Excellence Centre (UTPRERAK):

UTPRERAK (Unnat Takniki Pradarshan Kendra) also known as AITDC (Advance industrial Technology Development Centre) has been set up at NPTI Badarpur wherein 13 technologies



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across 5 sectors namely Cement Chlor-Alkali, Iron & Steel, Pulp & Paper and Textile has been demonstrated through their models in order to promote energy conservation and sustainable development in India. The centre was inaugurated in June 2023. Three numbers of Capacity building programs has been conducted at the centre for representatives of Cement, Textile and Pulp & Paper industry and other training programs for other sectors, SDAs, AEAs are in progress.

III. DEEP (Demonstration of Energy Efficient Project):

Demonstration of Energy Efficient Project (DEEP) is entrusted to EESL regarding demonstration of 8 nos. of energy efficient technologies in about 27 Designated Consumer units. MoAs have been signed between EESL and 16 PAT Designated Consumers (DCs) under DEEP where energy efficient technologies would be demonstrated at the DC's premises.

IV. Research and Development Projects:

BEE has signed MoA with IIT-Roorkee for R&D cum demonstration project in Steel sector. For Pulp & Paper sector, similar R&D cum demonstration project has been initiated and MoA has been signed with NCCB, Ballabgarh for implementation of 03 R&D projects in Cement sector on decarbonization technologies.

V. Net Zero Commitments:

One of the Panchamrit announced by Hon'ble PM at COP-26 at Glasgow states that India will achieve the target of Net Zero in 2070. The industry plays vital role in becoming India- a Net Zero. In this regard, BEE has written to DCs of energy intensive sectors and other industry/ establishments having high energy consumption to share their net-zero commitment timelines and potential activities to be undertaken. The responses from the key industries across the sectors such as Cement, Iron & Steel, Aluminium and Petroleum Refinery has been received.

VI. Launch of Indian Carbon Market:

To facilitate the achievement of India's enhanced NDC targets, the Government intends to develop a robust framework for the Indian Carbon Market (ICM) with an objective to decarbonize the Indian economy by pricing the GHG emission through trading of the carbon credit certificates.

To develop the carbon market, the necessary amendments were proposed in the Energy Conservation Act, 2001 (52 of 2001) in the year 2022. The amended act defines the provision to that empowers the Central Government in consultation with the Bureau of Energy Efficiency to specify the carbon credit trading scheme under the Clause (w) of section 14 of the EC Act.

Under the above provision, the Central Government notified the Carbon Credit Trading Scheme, vide notification S.O. 2825(E), dated 28th June 2023 and amendment notification S.O. 5369(E), dated 19th December 2023.

The Central Government constituted the National Steering Committee for Indian Carbon Market (NSCICM) under the Carbon Credit Trading Scheme (CCTS). NSCICM will oversee the



functioning of the ICM. The committee consists of members from different Ministries and relevant organizations under the Chairmanship of Secretary, Ministry of Power and Co-Chairmanship of Secretary, Ministry of Environment, Forest and Climate Change.

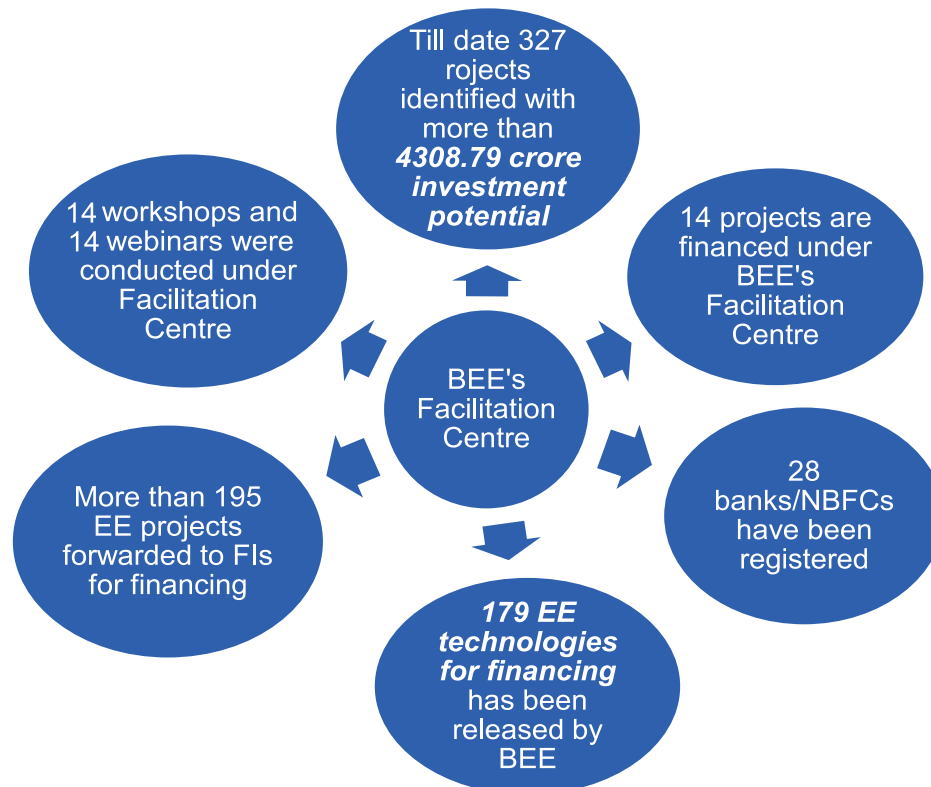
The Carbon Credit Trading Scheme (CCTS) defines the two mechanisms namely, compliance mechanism and offset mechanism. Under the compliance mechanism of ICM Framework, the Central Government shall specify the registered entities as obligated entities. The obligated entities shall comply with the prescribed GHG emission reduction norms in each compliance year of CCTS. Under the offset mechanism, the non-obligated entities can register their projects for GHG emission reduction or removal or avoidance for issuance of carbon credit certificates upon fulfilment of the eligibility requirements.

VII. Financing Energy Efficiency Programme (FEEP):

Under NMEEE programme it has been proposed to create this umbrella programme FEEP for providing overarching support to financing mechanisms for energy efficiency. This umbrella programme will cover 'Energy Efficiency Financing Platform (EEFP)' and 'Framework for Energy Efficient Economic Development (FEEED)'.

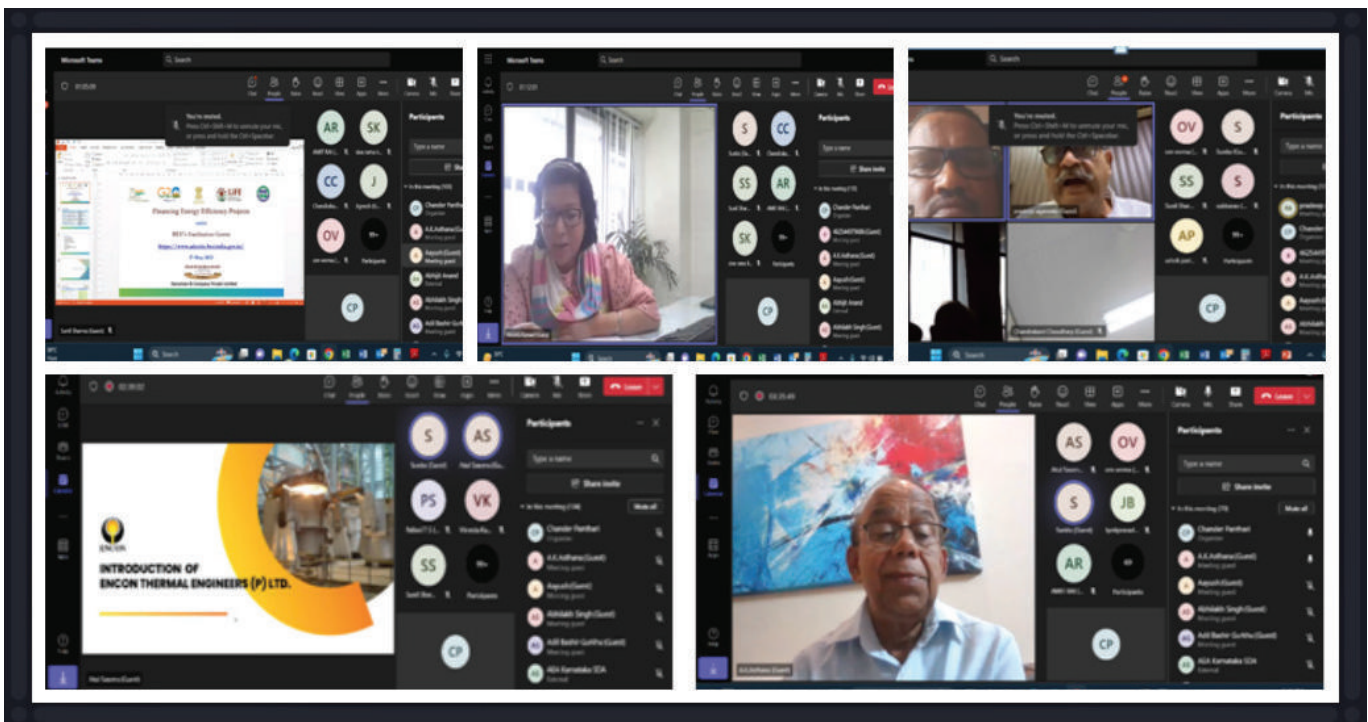
- (a) BEE has set up an online Facilitation Centre to accelerate EE financing and following outcomes are noted so far:

IT platform for bringing FIs, industries and SDAs on one common platform was launched in November 2022





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Glmpses of Investment Bazaar

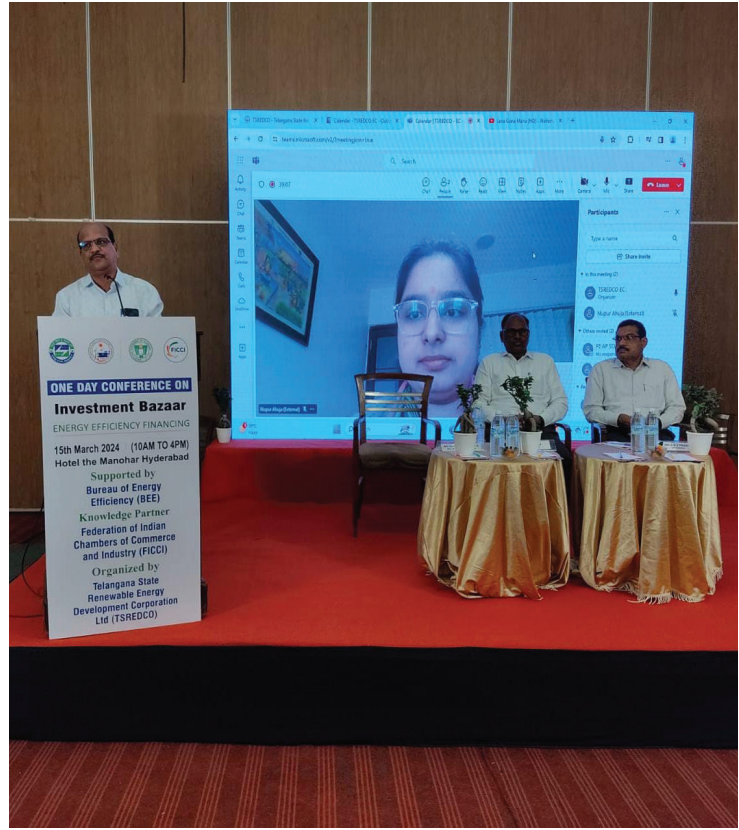
- (b) Under EEFP, BEE launched Investment Bazaar to provide a platform to interact with OEMs, ESCOs, Financial Institutions (FIs), MSME, large industries and project developers to facilitate implementation of energy efficiency projects.

Under this initiative, every state is required to organized “Investment Bazaar” for enabling financing of such projects in the state. A few stalls were put by OEMs and financial institutions to display the various energy efficiency technologies as well as financial product in the market.

Till March 2024, SDAs organized 37 Investment Bazaar with project cost of more than Rs. 2300 crore.



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Investment bazaar in various states

- (c) BEE signed an MoA with Central Bank of India in Oct 2022 for establishing EE financing cell and providing manpower support for this cell. Till March 2024, this cell has financed 4 EE projects and also participated in training workshops.
- (d) **Training programme for FIs on EE financing:** BEE launched training workshops for financial institutions on Energy Efficiency financing in June 2015 with Phase I (training of trainers). Phase II for individual training workshops was completed during 2017 to 2019. In Phase III, NPTI completed six training workshops (Nov 2022 to March 2023) for FIs on EE financing and more than 140 participants were trained. Total 826 participants from 76 banks/NBFCs received training on EE financing from different parts of the country.
- (e) Programme on Grading of Energy Efficiency Projects was launched in July 2021. BEE empaneled CRISIL and SMERA for preparing grading reports. BEE is running a pilot project for reimbursing the grading fee of first 100 graded as well as financed Energy Efficient projects. Till date CRISIL has prepared 3 Grading Reports for EE projects which are financed by SIDBI and Central Bank of India. FIs registered with Facilitation Centre are eligible to seek benefit of this reimbursement of grading fee. BEE has signed MoA with IREDA, Central Bank of India, YES Bank and SIDBI for this initiative



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- (f) MoP identified PFC as Nodal Agency for EE financing the EE financing cell has been established by them in July 2022. Till May 2024, 3 Project have been sanctioned by PFC.
- (g) The Bureau of Energy Efficiency (BEE), in collaboration with the Organisation for Economic Co-operation and Development (OECD) and the Asian Development Bank (ADB), convened a workshop on “Energy Efficiency De-Risking Instruments in India: The Role of Energy Savings Insurance (ESI) and other Instruments.” This workshop underscored the critical importance of energy efficiency in India’s sustainable development agenda, with BEE actively engaging with financial institutions to expedite energy efficiency projects. With a dedicated focus on enhancing energy intensity across sectors, the workshop explored financial risk management instruments, notably the Energy Savings Insurance (ESI) model pioneered by the Inter-American Development Bank in 2014. Emphasizing its global recognition and relevance to India’s objectives outlined in the National Mission for Enhanced Energy Efficiency (NMEEE) and Updated First Nationally Determined Contributions (NDC), key outcomes from the workshop included insights into mitigating risks associated with energy efficiency projects, particularly through policy integration, the efficacy of the ESI model in safeguarding against financial losses, and the strategic alignment of de-risking instruments with national energy efficiency initiatives. The active participation of stakeholders from various sectors, including discussions involving the Perform, Achieve, and Trade (PAT) scheme, underscored the collaborative effort necessary for the success of energy efficiency endeavors, with partners such as the Insurance Regulatory and Development Authority of India (IRDAI), insurance companies, financial institutions, and industries playing pivotal roles



Workshop on Energy Efficiency De-Risking Instruments in India

- (h) Bureau of Energy Efficiency organized a one-day conference on 11 July 2023 in association with GIZ India on “Scaling-up Energy Efficiency Financing” in the country. The deliberations in this conference focused upon making India carbon neutral by exploring financing mechanisms to meet goals set under NDCs, and by exploring feasible



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decarbonization technologies & energy efficient technologies for industries. In this event, Director General-BEE launched two brochures on Energy Efficiency financing schemes in presence of various dignitaries from DFS, GIZ, KfW, SIDBI and PFC.



Dignitaries Charging the event

- (i) Partial Risk Sharing Facility (PRSF) aims to provide partial credit guarantees to cover a share of the default risk that participating financial institutions face in extending loans to eligible Energy Efficiency sub-projects. World Bank is Implementing Agency for this programme, which is funded by Clean Technology Fund (CTF) and Global Environment Facility (GEF).

Bureau of Energy Efficiency (BEE) is co-chairing the Advisory committee of PRSF and provides policy guidance to this programme for supporting financing of energy efficiency projects. SIDBI is Project Executing Agency for this programme. Each energy saving loans given by Participating Financial Institutions (PFIs) is partially guaranteed for a maximum tenure of 5 years with guarantee coverage ranging from 40-75% of the loan amount or Rs. 15 crore per project. Till date there are 15 banks/ NBFCs who are already empanelled with SIDBI for PRSF. Under PRSF 79 energy efficiency projects of USD 131.93 million (INR 85,771 Lakh) are being supported with a total guarantee coverage of USD 58.24 Mn (INR 51,044 Lakh)

1.5.2 Energy Conservation Building Code (ECBC)

I. Energy Conservation Building Code (ECBC) for commercial Buildings.

In India, the Energy Conservation Act, 2001 provides the basic framework for regulating all initiatives relating to the efficient use of energy and this includes Energy Conservation Building code (ECBC). Building energy codes have been adopted as a regulatory measure for ushering energy efficiency in the building sector.

The Energy Conservation Building Code (ECBC) sets minimum energy standards for new commercial buildings having a connected load of 100 kW or more, or contract demand of 120 kVA or more. The effective implementation of code provides comfort to occupants by adopting



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passive design strategies & day light Integration. It is technologically neutral, promotes renewable energy and also emphasizes on life cycle cost of building. Energy Conservation and Building Code (ECBC) is under revision to Energy Conservation and Sustainable Building Code (ECSBC) to include sustainable features for both commercial and residential building sectors. ECSBC will have additional priorities of renewable energy integration, ease of compliance, inclusion of passive building design strategies, sustainable site planning, water Conservation, Waste Management, Indoor air Quality and, flexibility for the designers.

There will be incremental energy efficiency performance levels. i.e., ECSBC, ECSBC Plus, Super ECSBC.

The major components of the building which are being addressed through the code are: envelope (walls, roofs, windows), lighting systems, HVAC systems, water heating, water pumping electrical power system and Renewable, Water Conservation, Waste Management and Indoor air Quality.

Building energy codes are hinged on climate responsive buildings that use local natural resources and climatic conditions to their advantage. ECBC supports many of the Government of India's objectives for achieving energy security, economic growth and environmental sustainability. As a primary policy driver for guiding building construction, it is a forward-looking code and will push the building sector towards near zero energy targets. The Government of India's Smart Cities Mission, India Cooling action plan are linked with sustainable urban infrastructure development with focus on efficient use of energy in buildings and Sustainability. ECBC is the tool to curb the energy requirement in building sector.

In order to facilitate implementation of ECBC, the Bureau of Energy Efficiency (BEE) carried out several enabling measures which, inter alia, included: Creation of building Cells in all states and Union territories, development of technical reference material, compliance check tool, standard training modules, SuperECBC Demo building projects in states etc

BEE has published ECBC, whereas the implementation of the code lies with the State/UT governments. The code and rules suitably modified, as per the local requirements and then the process of integration with the present building approval process is undertaken, which subsequently paves way for enforcement and implementation of the code in the said jurisdiction.

In keeping with the global launch of Hon'ble Prime Minister's LiFE (Lifestyle for Environment) movement, the scope of "Energy Conservation Building Code (ECBC)" is proposed to be widened to include renewable energy and sustainable building concept. It will also be renamed as Energy Conservation and Sustainable Building Code (ECSBC). (Also, it is proposed that the ECSBC will be implemented through building bye-laws of the respective State Governments.)

Regulatory framework for ECBC:

- 25 No. of Building cells have been working for all States/UTs in 2023-24. The aim



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is to provide technical assistance to States/UTs for effective implementation and enforcement of building energy efficiency schemes. These cells oversee ECBC and ENS related activities in states/UTs.

- ECBC Rules and ECBC 2017 was notified by Rajasthan and Chandigarh. Gujarat, Maharashtra, Jammu and Kashmir ECBC and rules notification is under process. Till March, 2024, 22 states and 3 UTs notified ECBC.
- Inclusion of energy efficient building material/technologies in CPWD Schedule of Rate (SoR): Draft document (Civil, Electrical, Mechanical) prepared and submitted to CPWD. Draft further shared by CPWD with their field survey officials for comments/Inputs.
- **Capacity Building**
 - 4 No. Regional meeting conducted to discuss draft ECSBC- Commercial and Residential with State officials and building stakeholders.
 - Webinar on the “ECONIWAS tool for Energy Efficient Residential Buildings in India” conducted for SDA officials, Building cell consultants, Architects, Engineers and building stakeholders. In 2023-24, 272 No. training programmes have been conducted and 10,662 No. of professionals have been trained.
- **ECBC Implementation and Compliance:**
 - Implementation of ECBC has started in Andhra Pradesh, Assam, Andaman & Nicobar Island, Haryana, Karnataka, Kerala, Punjab, Sikkim, Telangana, Uttarakhand, Madhya Pradesh, Uttar Pradesh. About 476 ULBs have covered under these states.
 - In 2023-24, 1326 No. of buildings has been approved by ULB/SDA at the design stage and these buildings are at different stages of construction 6 states namely:

S. No.	States/ UTs	No. of ECBC Compliant buildings
1	Andhra Pradesh	381
2	Haryana	16
3	Kerala	39
4	Ladakh	10
5	Punjab	556
6	Telangana	121
7	Uttar Pradesh	203
Total		1326



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- **Pilot demonstration of ECBC compliance in building projects:**

- Technical assistance was provided for ECBC demonstration projects. About 96 No. of building projects for different categories of buildings in different climatic zones were supported to showcase ECBC compliance across the Country.
- Technical assistance was provided for ENS demonstration projects. About 39 No. of residential building projects in different climatic zones were supported to showcase ENS compliance across the Country.

II. Energy Efficiency in Residential Buildings

Rapid increase in residential building stock, coupled with increase in electricity use for space conditioning, is resulting in rapid increase in electricity use in residential buildings. Projection done by NITI Aayog indicates that the electricity consumption for the residential sector is expected to increase 6-13 times by 2047. Data collected from a sample of urban middle-income apartments shows that electricity for providing thermal comfort contribute to 30- 60% of the annual electricity consumption. Another important aspect is thermal comfort, which is of utmost importance in all kinds of housing, but more so in case of affordable housing, so as to ensure health and well-being of the occupants. BEE envisaged a phased approach for the development of the residential building energy conservation code.

Eco-NiwasSamhita 2018 (Part-I)

The Eco NiwasSamhita (ENS), Part – I Building Envelope (Energy Conservation Building Code for Residential Sector) was developed and launched in 2018 on the occasion of National Energy Conservation Day by Hon'ble speaker of Lok Sabha and Hon'ble Minister of Power, New & Renewable Energy. It has been developed to set minimum building envelope performance standards to limit heat gains (for cooling dominated climates) and to limit heat loss (for heating dominated climate) while ensuring adequate natural ventilation and day lighting. The code is applicable to all residential use building projects having a connected load of 100 kW or more, or contract demand of 120 kVA or more.

Eco-NiwasSamhita 2021 (Part-II)

The Eco Niwas Samhita 2021 (Code Compliance and Part-II: Electro-Mechanical and Renewable Energy Systems) is a code specifying code compliance approaches and minimum energy performance requirements for building services, indoor electrical end-use and renewable energy system.

With the amendment of Energy Conservation Act in 2022, residential buildings have been brought within the fold of the energy conservation regime and increasing its scope towards sustainable buildings.



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Star Rating of the Commercial Buildings and Shunya Labelling for Net zero and Net Positive Energy Buildings:

Star Rating of the Commercial Buildings was launched in 2009 for office buildings and subsequently three more typologies were covered under the scope viz. BPO, Hospitals and shopping malls. Further to widen the scope, Energy Efficiency Label for Residential Buildings was launched in 2019 and “Shunya Labelling for Net zero and Net Positive Energy Buildings” launched in December 2021.

Existing Star Rating Programme for Office buildings and BPO has been revised and was effective from 1st January 2022. Till March 2023-24 Star Rating Certificate issued to 342 buildings and Shunya label certificate issued to 33 buildings.

1.5.3 Energy Efficiency in Transport Sector

India’s dependence on imported fossil fuels rising continuously due to the limited domestic petroleum resources. India ranked as the fourth-largest petroleum consumer in the world following China, the United States, and Russia. The country’s energy demand continues to climb because of its dynamic economic growth and modernization. India’s consumption of petroleum products increased by 5.3% to previous year which is more than 200 MMT causing a significant expenditure on oil import.

Keeping in view the growing demand of fossil fuel and rapidly growing motor vehicle fleet in India, Govt. of India set a target to reduce 10% reduction on import by 2022. BEE works on Development of fuel efficiency norms for Vehicles that could moderate the rising demand of fuel.

I. Fuel Efficiency programmes of BEE:

Following initiatives have been taken to boost Energy Efficiency in Transport Sector:

- 1) Corporate Average Fuel Efficiency (CAFE) Norms for Passenger Cars notified in April 2015 and phase-I of the norms implemented in 2017-18. The norms were amended in December 2021 in order to revise Average value of Vehicle Mass for second phase of the norms which is implemented from 1st April 2022.
- 2) As per the reporting by International Centre for Automotive Technology (ICAT), Manesar, all the manufacturers have complied to the CAFE norms in all the five reporting periods under phase-I.
- 3) Subsequent to the implementation of second phase of the CAFE norms, efforts have been initiated to formulate the norms for upcoming phases. However, looking towards the market transition and technology penetration in the automobile sector, it felt a need of a study prior to derivation of CAFE norms for next phase.
- 4) In order to ensure effective enforcement of the Fuel Efficiency norms, the penalty provision



for non-compliance of fuel efficiency norms were introduced in the Energy Conservation (Amendment) Act, 2022. Non-compliance may attract penalty ranging between Rs. 25000 and Rs. 50000 per vehicle.

- 5) BEE has constituted a technical committee under chairmanship of DG, BEE for Development of the CAFE norms for next phases and to monitor implementation of second phase norms and to address issues of the vehicle manufacturers regarding CAFE norms.
- 6) Constant Speed Fuel Consumption (CSFC) Norms for Heavy Duty Vehicles having Gross Vehicle Weight more than 12 tonnes, notified in August 2017. This was amended on 21st September 2020 to include revisions in Safe Axle Weight limits by Ministry of Road Transport & Highways.
- 7) Constant Speed Fuel Consumption (CSFC) Norms for Light & Medium Commercial Vehicles having Gross Vehicle Weight ranging between 3.5 Tonnes and 12 tonnes were notified in July 2019.

The Heavy-Duty Fuel Economy (HDFE) and Light & Medium duty Fuel Economy (LMDFE) norms were earlier notified for BS-IV compliant vehicles. For BS-VI compliant vehicles, a correction factor has been derived by a technical Committee constituted by BEE under chairmanship of ED, PCRA comprising members from SIAM, ICAT, ARAI and representatives from key vehicle manufacturers. Factor the norms have been amended in March 2022 for the BS-VI complied HDVs and L&MCVs. First phase of both the norms has been implemented from 1st April 2022.

- 8) In addition to developing Fuel Efficiency Standards for Vehicles as a whole, Standards & Labelling Programme for Tyres has also been developed. Voluntary phase of the Star Labelling of Tyres launched by Hon'ble Minister for Power and NRE on 14th December 2021 in NECA event. Energy efficiency extended voluntary phase of this program till december, 2023.

II. E-Mobility

The Ministry of Power (MoP) designated Bureau of Energy Efficiency (BEE) as the Central Nodal Agency (CNA) under the Guidelines and Standards issued on 14th January 2022. In terms of the guidelines, each state is required to designate a Nodal Agency for coordinating the deployment of public EV-charging infrastructure. By the end of Financial Year 27 states have designated State Nodal Agencies (SNAs) to oversee the deployment of electric vehicle public charging infrastructure. List of SNAs and states are as follows:

1.	Andhra Pradesh: New and Renewable Energy Development Corporation of Andhra Pradesh (NREDCAP)
2.	Gujarat: Gujarat Energy Development Agency (GEDA)
3.	Himachal Pradesh: Himurja (HP Government Energy Development Agency)



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4.	Karnataka: Bengaluru Electricity Supply Company Limited (BESCOM)
5.	Meghalaya: Meghalaya Power Distribution Corporation Limited (MePDCL)
6.	Mizoram: Power & Energy Department, Govt of Mizoram
7.	Odisha: E.I.C. (Elect.)-cum-PCEI Odisha, Bhubaneswar
8.	Punjab: Punjab State Power Corporation Limited (PSPCL)
9.	Rajasthan: Jaipur Vidyut Vitran Nigam Limited (JVVNL)
10.	Uttarakhand: Uttarakhand Power Corporation Limited
11.	Telangana: Telangana State Renewable Energy Development Corporation Ltd (TSREDCO)
12.	West Bengal: West Bengal State Electricity Distribution Company Limited (WBSEDCL)
13.	Delhi: Delhi Transco Limited (DTL)
14.	Lakshadweep: Lakshadweep Energy Development Agency (LEDA)
15.	Kerala: Kerala State Electricity Board Ltd (KSEB)
16.	Madhya Pradesh: M.P Power Management Co. Ltd.
17.	Haryana: Transport Department, Haryana
18.	Andaman & Nicobar: Directorate of Transport
19.	Sikkim: Power Department, Sikkim
20.	Arunachal Pradesh: Central Electrical Zone, Deptt. of Power, Itanagar
21.	Bihar: Transport Department, Patna
22.	Tamil Nadu: Tamil Nadu Generation and Distribution Corporation Limited
23.	Puducherry: Electricity Department
24.	Chhattisgarh: Transport Department
25.	Chandigarh: Chandigarh Renewable Energy and Science & Technology Promotion Society (CREST)
26.	Uttar Pradesh: Invest UP under Department of Infrastructure and Industrial Development
27.	Maharashtra: Maharashtra State Electricity Distribution Company Limited (MSEDCL)

BEE is implementing “GO Electric” campaign in association with State Nodal Agencies and State and Central Government entities including PSUs. BEE is supporting SNAs in implementing this campaign at state level. Details of the campaign is provided in Awareness section of this report.

Under GO ELECTRIC Campaign, 43 webinars, 49 EV roadshows and 24 other awareness activities such as radio jingles, poster / leaflets distribution, awareness through social media platform, street plays, etc. have been conducted by states.

- BEE is supporting creation of EV Accelerator Cells in these 9 cities to implement focused activities pertaining to E-mobility by acting as single window entity for respective state.



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EV Accelerator Cells are currently operational in the state of Telangana, West Bengal, Maharashtra, Tamil Nadu, Uttar Pradesh.

- In terms of the information available, 16,348 public EV-charging stations are installed at various locations in the country as on 31st March, 2024.
- Hon'ble Minister of Power & NRE launched Annual publication titled "EV Digest" a comprehensive report on current status of Indian e-mobility ecosystem on 1st March, 2024.
- Organized an Exhibition showcasing e-mobility technologies including EVs, Batteries, Chargers etc. on the occasion of 22nd Foundation Day of Bureau of Energy Efficiency on 1st March, 2024 at New Delhi.





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1.5.4 Standards and Labeling Scheme

Standards and Labeling (S&L) program was launched with the key objective of providing consumers an informed choice regarding the energy consumption and the cost saving potential of various energy consuming appliances. As on March, 2024, the S&L program covers the star labeling for 38 appliances, out of which 16 appliances are under mandatory regime and remaining 22 appliances are under voluntary phase. S&L program has led to savings of 80.86 BU and 18419 toe during 2022-23 due to interventions carried out during the FY 2018-23. Achieved a reduction of 57.46 Mn tonne of carbon dioxide emissions.

List of appliances are given below.

A. Appliances under Mandatory Regime	
1.	Room Air Conditioners (Fixed Speed)
2.	Room Air Conditioners (Variable Speed)
3.	Room Air Conditioners (Cassette, Floor Standing Tower, Ceiling, Corner AC)
4.	Frost Free Refrigerators
5.	Direct Cool Refrigerators
6.	Tubular Fluorescent Lamps
7.	Distribution Transformers
8.	Stationary Storage Type Electric Water Heaters
9.	Colour Televisions
10.	LED Lamps
11.	Ceiling Fans
12.	Light Commercial Air Conditioners
13.	Deep Freezers
14.	Ultra High Definition(UHD)Television
15.	Chillers
16.	Washing Machine
B. Appliances under Voluntary Regime	
1.	General Purpose Industrial Motors
2.	Submersible Pump Sets
3.	Computer (Notebook/Laptops)
4.	Ballast (Electronic/Magnetic)
5.	Office Automation Product (Printer, Copier, Scanner, MFDs)



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6.	Diesel Engine Driven Mono-Set Pumps
7.	Solid State Inverter
8.	Diesel Generator Set
9.	Microwave Oven
10.	Solar Water Heater
11.	Air Compressor
12.	Domestic LPG-Stove
13.	Tyres/Tires
14.	High Energy Li-Battery
15.	Induction Hob
16.	Side by Side/Multi Door Refrigerator
17.	Pedestal Fan
18.	Table/Wall Fan
19.	Solar Photovoltaic
20.	Packaged Boiler
21.	Commercial Beverage Coolers
22.	Grid Connected Solar Inverter

The key benefits of S&L scheme are:

- (i) It provides consumers with an informed choice about energy-intensive appliances/equipment.
- (ii) Market Transformation from inefficient appliances to energy efficient ones.

With the continuous efforts, Standards & Labeling has reached the following milestones during the 2023-24 Financial Year:

The achievements under S&L Program are as follows

1) Study & Development of Star labelling program for new appliances under voluntary phase:

- Till now, 22 appliances have been covered voluntary phase and 16 appliances have been covered under mandatory phase.
- The new star rating table for smaller sweep sizes has been introduced under mandatory S&L program for ceiling fans, based on the BIS amendment standard.



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- New S & L program for Solar Photovoltaic, Packaged Boiler, Commercial Beverage Cooler and Grid Connected Solar Inverter launched in during 2023-24.



Launch of Star Labling in New Appliances

- 2) **Ratcheting up of energy performance standards for appliances already under S&L program from time to time**
 - Performance standards for LED Lamps have been upgraded.
- 3) **Transition from voluntary to mandatory star labelling program for various appliances**
 - Deep Freezer, Light Commercial Air Conditioners (LCAC), UHD Television (UHD TV/4K), Chillers and Washing Machine have been made mandatory during 2023-24.
- 4) **Brand and Model Registration**
 - Till March, 2024, 3426 brands and 25598 models were registered under S & L program.
- 5) **Retailer Training Program and Awareness activities**
 - Fund has been released to 20 SDAs for organizing retailer training programs in their states.



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- About 10,403 retailers/RWAs/Educational institutes were trained by the SDAs through 204 workshops/programs conducted from April 2023 to March 2024



6) Lab Capacity Building

- Rs. 48.94 Crore have been sanctioned for setting up of test labs at NPL (Delhi), CPRI (Bengaluru, Noida, Bhopal, Hyderabad), EMC Kerala, IIT Madras, NSIC Technical Service Centre, Chennai.

7) Label verification through QR code

- The implementation of QR code for Refrigerators (DCR, FFR) has been made mandatory.
- The implementation of QR code for other appliances except Refrigerators has been initiated under voluntary phase.

8) Labeling Fee Framework

- The framework to establish the labeling fee for appliances/equipment covered under BEE's S&L program has been approved by MoP.

9) Website upgradation and grievance redressal system

- Queries from manufacturers/consumers are addressed through a ticket-raising system from time to time.

10) Round Table Conference on Market Surveillance

- BEE organized roundtable discussion on “the guidelines of conducting market surveillance of S&L program” with Western Zone, Eastern Zone & Southern Zone SDAs respectively at Mumbai, Kolkata and Kochi during 2023-24.



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Snapshot of Market Surveillance Conference

BEE has done extensive work in creating awareness about the Standards & Labeling Programme among the consumers via different media platforms. The awareness activities include the following:

- (i) TV commercials & Radio Jingles to encourage consumers to purchase BEE star rated appliances.
- (ii) Awareness related information regarding the proper usage of energy efficient appliances via social media handles of BEE.
- (iii) Disseminating information about failures of appliances in meeting BEE's Performance Standards.

1.5.5 Municipal Demand Side Management (MuDSM)

India's municipal sector consumes around 4% of total electricity consumed in the country and is deemed to be the second largest opportunity for energy conservation, accounting for 23% of end use inefficiency in the country. Mu DSM intervention is expected to reduce the burden of utilities during the peak hours and enable them to contain financial losses from high electricity



consumption in the municipal sector. To promote the Energy Efficiency in Municipality sector following interventions are being taken:

I. Capacity building workshops for the officials of Urban Local Bodies(ULBs), Public Water Bodies, Urban Development Departments (UDDs) and other implementing agencies

BEE in coordination with SDAs is organizing various capacity building workshops for the officials of Urban Local Bodies, Public Water Bodies and Urban Development Departments. In 2023-24, around 48 no. of capacity building programmes for the officials of ULBs, UDDs and Municipalities on Energy Efficiency measures in Municipality sector have been conducted.

II. Preparation Of training content / training module /tutorials for pump technicians/ ULB/UDD/MC officials

In order to make the training program more interesting and interactive, BEE in coordination with SDAs is developing tutorial videos on MuDSM (especially on Energy Efficient pump sets and its benefits).

1.5.6 Energy Service Companies (ESCOs)

An ESCO is an energy service company that offers energy services, usually design, retrofitting and implementation of energy efficiency projects after identifying energy saving opportunities through energy audit of existing facilities. It also includes energy infrastructure outsourcing, power generation and energy supply, financing or assist Facility's Owners in arranging finances for energy efficiency projects. ESCOs operates by providing a savings guarantee, risk management in the implementation of the energy efficiency projects and also perform measurement & verification (M&V) activities to quantify actual energy savings post implementation of energy efficiency projects etc.

Existing initiatives of BEE for promoting ESCO Model:

- During the FY 2023-24, total 56 numbers of New/exiting ESCOs have empanelled/re-empanelled as ESCO with BEE.
- The initial target for implementation of energy efficiency projects in large commercial buildings through ESCO business model was kept at 50.
- Investment Grade Energy Audit (IGEA) completed in 184 buildings (including 74 Defence PSUs).
- Based on the OM issued by Department of Expenditure vide F 1/3/2022-PPD dated 11 08.2023, implementation of energy efficiency project in commercial building (based on the IGEA conducted) through ESCO business model would be taken up by the CPSUS.



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- MoP has directed BEE to take up few energy efficiency pilot projects through the proposed ESCO Business model based on the above Guidelines with CPSUs
- The same is being pursued with NTPC, Powergrid, Airport Authority of India, Northern Coalfields Limited and Indian Railways for publishing ESCO based tender. NCL vide letter dated 22.05.2024 have shared the list of five buildings to implement energy efficient pilot project through ESCO business model guidelines
- NTPC identified the Engineering Office Complex (EOC), Sector-24, Noida, for the ESCO pilot project.
- BEE in association with India Optel Limited and Department of Defence Production, Ministry of Defence, conducted one day workshop on to create awareness about the Six Pillars of the Comprehensive Energy Efficiency Action Plan at Ordnance Factory Institute of Learning, Dehradun on 13th March, 2024.



Workshop at Ordnance Factory Institute of Learning, Dehradun

- Participants from India Optel Limited, Troop Comforts Limited and Advanced Weapons & Equipment India Limited has participated in the workshop and appreciated the coverage on emerging topics of Sustainable Energy Efficiency from eminent speakers.

1.5.7 Agricultural Demand Side Management (AgDSM)

This sub-component promises Energy Efficiency through Agriculture Demand Side Management by reduction in overall power consumption, improving efficiencies of ground water extraction and reducing subsidy burden on state utilities. The studies undertaken by BEE reveals that the current efficiency level of pump sets are in range of 20-25% and efficiency improvements can reach up to 40-50% for existing pump sets.



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BEE in coordination with State Designated Agencies (SDAs) is conducted various training and awareness programmes for farmers and equipment technicians.

Glimpses of the Capacity building programs held for the farmers/equipment technicians etc.:



Khunti



East Singhbhum



Sahibganj



Deoghar



Dhanbad



Pakur



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1.5.8 Small and Medium Enterprises (SMEs)

Introduction to Sector

The MSME sector makes a significant contribution to economic expansion, job creation, poverty reduction, and inequality reduction. The MSME sector acquires even more significance for emerging countries like India because of its tight ties to socio-economic factors, contribution to boosting entrepreneurship, and ability to create employment possibilities at relatively lower capital costs.

The MSMEs in the nation have advanced up the value chain from producing basic commodities to more complex ones throughout the years. In India, there are 64 million MSME businesses, which employ more than 113 million people and makeup nearly 30% of the country's GDP. Indian MSMEs contribute 50% to exports and account for one-third of manufacturing output. The presence of industrial clusters representing several energy-intensive industries, such as ceramics, brick, glass, textile, and metallurgy, is a distinguishing feature of the MSME sector in India.

The key to increasing the MSME sector's competitiveness and lowering carbon emissions is energy efficiency (EE). To reduce greenhouse gas (GHG) emissions and combat climate change, industrial processes must adopt Energy Efficient Technologies (EET) and best operating practices. The industry has enormous potential for promoting technology advancement and energy efficiency.

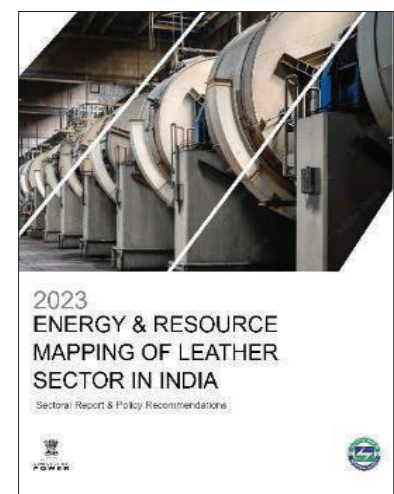
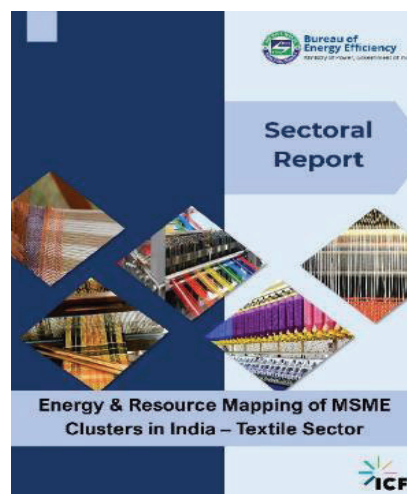
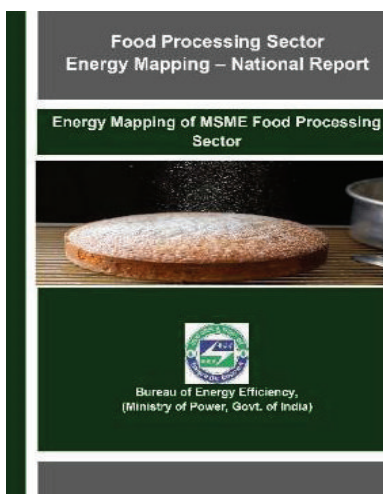
National Programme on Energy Efficiency and Technology Upgradation of MSMEs

The Bureau has undertaken a number of initiatives to improve the energy efficiency of this sector and to bring together the many MSME stakeholders and enable them to revisit the achievements, and what needs to be done, and to map the road ahead.

To promote Energy Efficiency in MSMEs, the Bureau has initiated the following programs:

(i) Energy and Resource Mapping of MSME Clusters:

Under this initiative, the Bureau meticulously selected three key MSME sectors: Textile, Food Processing, and Leather. This selection includes five clusters from each sector, with the aim of





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conducting a detailed survey on energy consumption, technological status, operating practices, and its flow within MSME facilities. The primary objective is to establish sector-wise energy consumption benchmarking to promote energy efficiency and sustainability. After the completion of the detailed energy audits, post-audit workshops were organized at cluster level in different 5 locations for each sector to discuss the outcome of mapping.

Following the comprehensive mapping exercise, a national-level sectoral report for each of the three sectors was prepared to highlight the outcomes of the mapping process, showcasing best practices and providing insights into energy consumption patterns. To disseminate these findings and promote best practices, the Bureau organized a national-level workshop, where these reports were officially launched. So far, the Bureau has completed Energy and Resource Mapping for 55 clusters across India in 11 MSME sectors such as Paper, Forging, Foundry, Steel re-rolling, Pharma, Chemical, Glass & Refractory, Bricks, Food Processing, Leather and Textile.

(ii) Urja Mitra Program:

Under this program, BEE is empaneling experienced Certified Energy Auditors (CEA) to play a key role as 'Urja Mitra' at selected MSME clusters. They will assist the MSME units with plausible energy efficiency services, policy-focused support and offer capacity-building exercises on energy and resource management.

BEE has empaneled 21 Urja Mitras for different MSME clusters across various sectors in India. These Urja Mitras provide comprehensive services to MSMEs including consultation, walkthrough energy audits, detailed energy audits, technology implementation support, and the preparation of case studies. During this period, they have conducted over 250 industry consultations, more than 80 walkthrough energy audits, over 15 detailed energy audits, and developed 5 project cases, significantly contributing to energy efficiency improvements in the MSME sector.



Onboarding and orientation workshop of Urja Mitra

(iii) Scaling up EE/RE Implementation program:

In this program to support industries in enhancing energy efficiency through technological upgrades, BEE has initiated this program in four MSME sectors such as forging, foundry, paper, and steel re-rolling. In this sector, BEE has identified five clusters across India to facilitate the implementation of new EE technologies, BEE developed a Technology Compendium for each cluster, detailing advanced EE technologies based on identified technology gaps, vendor details, and related case studies. The initiative includes conducting introductory workshops to



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raise awareness about these technologies and assist MSMEs in their implementation.

The program involves several key activities: conducting awareness workshops in selected clusters, collecting Expressions of Interest (EOI) from MSME units, assessing units and identifying suitable technologies, connecting vendors, OEMs, financial institutions, implementing new technologies, performing measurement and verification (M&V) and preparing case studies. This program has conducted more than 12 awareness workshops across various clusters, with the introduction of new EE technologies already underway in select clusters.

(iv) Knowledge Exchange programme on Energy Efficiency for the Steel Sector:

To encourage knowledge exchange and introduce to International best practices, policies and decarbonizing technologies in the steel sector, GIZ with BEE organised knowledge Exchange programme with Indian participants calling stakeholders from the ministries, SDAs, autonomous bodies, Steel associations and manufacturers.

This knowledge exchange tour under the Energy Efficiency- Industry & Data project was scheduled from 20th June to 2nd July 2023, covering countries Germany, Belgium, Spain and Italy. The broad objectives of the knowledge exchange tour are:

- Learn about international developments, best practice, and latest technology in the field of Energy Efficiency in the steel sector
- Get a better understanding of major obstacles and how to overcome them in the policy arena





- Networking and exploring business development opportunities for India
- Feasibility of adoption of new technologies in India

1.5.9 Capacity Building of DISCOMs

a) Project -1: DISCOM's Demand-Side Management (DSM):

Utility-level Demand-Side Management (DSM) refers to the strategic planning and implementation of measures by utility companies/DISCOMs to influence and manage the consumption patterns of electricity and other utilities by end-users.

The overarching goal of utility DSM is to achieve a balance between energy supply and demand, enhance grid stability, managing peak demand, reduce operational costs, and mitigate environmental impacts by encouraging responsible energy consumption behaviors among consumers.

It typically involves initiatives such as promoting and adopting energy-efficient technologies, creating consumers awareness on energy conservation practices, offering incentives for demand reduction during peak periods, and implementing smart grid technologies for real-time monitoring and control of energy usage.

BEE has formulated a comprehensive scheme for “Promoting Energy Efficiency activities in different sectors of Indian Economy”. Ministry of Power approved the scheme Demand Side Management (DSM) during 2012-17 and further extended till FY 2021- 26.

BEE's utility-level DSM programme consists major activities like carrying out load research, finalization of DSM action plans, conducting the training of trainers (ToT) programmes to create master trainers, capacity building of circle level officials of DISCOMs and providing manpower support to DISCOMs and implementation of energy-efficient DSM measures at DISCOM's periphery.

During 2012-17 and 2017-20, the phase-I and phase-II of DSM programme were conducted. Total 62 DISCOMs across 5 grid zones participated in phased manner.

The Phase-III (2023-25) or DSM measures implementation phase has been proposed and approved for 36 DISCOMs across 5 grid zones. Where the project is currently ongoing at 33 DISCOMs and in remaining 3 DISCOMs, it is in retendering phase. List of 33 DISCOMs where the DSM project Phase – III (2023-25) is currently ongoing:

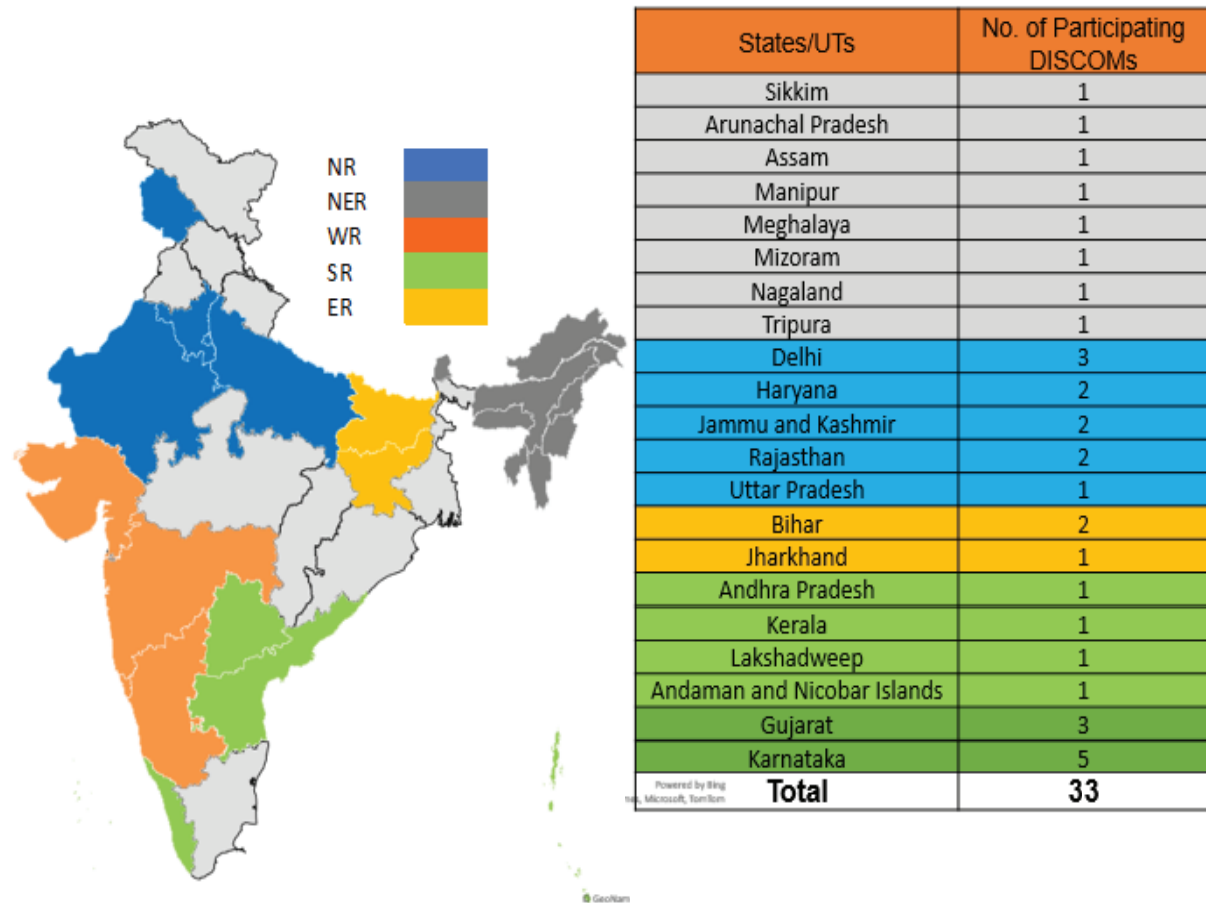
S. No.	DSM Project Zone	States/UTs	Name of DISCOM
1	North	Delhi	Tata Power Delhi Distribution Limited
2	North	Delhi	BSES Rajdhani Power Limited
3	North	Delhi	BSES Yamuna Power Limited



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S. No.	DSM Project Zone	States/UTs	Name of DISCOM
4	North	Haryana	Uttar haryana Bijli Vitran Nigam
5	North	Haryana	Dakshin Haryana Bijli Vitran Nigam
6	North	Uttar Pradesh	Dhakshinachal Vidyut Vitran Nigam Limited
7	North	Jammu & Kashmir	Kashmir Power Distribution Corporation Limited
8	North	Jammu & Kashmir	Jammu Power Distribution Corporation Limited
9	North	Rajasthan	Jaipur Vidyut Vitran Nigam Limited
10	North	Rajasthan	Ajmer Vidyut Vitran Nigam Limited
11	North-east	Manipur	Manipur State Power Distribution Company Ltd
12	North-east	Arunachal Pradesh	Department of Power, Arunachal Pradesh
13	North-east	Nagaland	Department of Power, Nagaland
14	North-east	Sikkim	Sikkim Power Development Corporation Limited
15	North-east	Meghalaya	Meghalaya Energy Distribution Corporation Limited
16	North-east	Mizoram	Power & Electricity Department
17	North-east	Assam	Assam Power Distribution Company Limited
18	North-east	Tripura	Tripura State Electricity Corporation Limited
19	South	Kerala	Kerala State Electricity Board Limited
20	South	Lakshadweep	Electricity Department, UT of Lakshadweep
21	South	Andaman & Nicobar	Electricity Department, UT of Andaman & Nicobar
22	South	Andhra Pradesh	Andhra Pradesh Eastern Power Distribution Company Ltd
23	West	Karnataka	Chamundeshwari Electricity Supply Corporation Limited
24	West	Karnataka	Gulbarga Electricity Supply Company Limited
25	West	Karnataka	Bangalore Electricity Supply Company Limited
26	West	Karnataka	Mangalore Electricity Supply Company Limited
27	West	Karnataka	Hubli Electricity Supply Company Limited
28	West	Gujarat	Uttar Gujarat Vij Company Limited
29	West	Gujarat	Madhya Gujarat Vij Company Limited
30	West	Gujarat	Paschim Gujarat Vij Company Limited

Fig 1: Participating states and DISCOMs at Phase –III (2023-25) of DSM measures implementation projects



Major Achievements of the DSM programme Phase – III (2023-25) for the period of FY 2023-24:

- BEE has engaged 3 Project Management Agencies (PMAs) across 4 grid zones to carry out the DSM project at 33 DISCOMs.
- Till date, tripartite MoUs have been signed with 29 DISCOMs and their respective SDAs to carry out the project.
- BEE deployed 56 manpower (27 technical experts and 29 financial experts) at 29 DISCOMs.
- 116 DSM measures, have already been identified and BEE has already approved the same and it is going to be implemented across 29 DISCOMs.
- Out of 96 approved measures, 18 measures has been already launched and ongoing in implementation at 7 DISCOMs.
- 4 consumer outreach programme and national level virtual workshops has been conducted during FY 2023-24.



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MoU signing ceremony at Guwahati under DSM measures implementation project at North zone



MoU signing ceremony at Guwahati under DSM measures implementation project at North-east zone



MoU signing ceremony at Guwahati under DSM measures implementation project at South zone



DSM measures launching programme at TPDDL

b) Project -2: Study non-star/in efficient distribution transformer for replacement to BEE's 5-star distribution transformer at DISCOMs

Along with DSM implementation project, the Bureau has already initiated the national level study at 14 DISCOMs across 4 regions i.e., East, North-east, West, and South for acquiring requisite data inputs to study and prepare performance based (Energy Efficiency and Carbon Footprint) business model in utilities through enhancement or replacement of old assets in electricity distribution network. The study will cover distribution transformers and carry out realistic assessment of various kVA ratings used, DT loading pattern, efficiency label used and actual losses which are essential decision-making points for replacement of the old inefficient distribution transformers of DISCOMs. The primary data like no. of transformers rating wise, their Star labels, their loading pattern, losses are to be sought from respective DISCOMs to initiate the study. According to the report prepared for each of the DISCOMs, the old/inefficient transformer may be undertaken either for performance enhancement through Renovation & Modernization (R&M) effort or replaced with BEE's 5 star rated DT. List of 14 DISCOMs where



the non-star/in efficient DT study project Phase – I (2023-24) is currently ongoing:

S. No.	Project Zone	States/UTs	Name of DISCOM
1	East & North-east	Odisha	Tata Power Northern Odisha Distribution Limited
2	East & North-east	Assam	Assam Power Distribution Company Limited
3	East & North-east	Manipur	Manipur State Power Distribution Company Limited
4	East & North-east	Tripura	Tripura State Electricity Corporation Limited
5	East & North-east	Arunachal Pradesh	Department of Power, Arunachal Pradesh
6	East & North-east	Meghalaya	Meghalaya Energy Corporation Limited
7	South	Karnataka	Bangalore Electricity Supply Company
8	South	Karnataka	Hubli Electricity Supply Company Limited
9	South	Tamil Nadu	Tamil Nadu Generation and Distribution Company Limited
10	South	Andhra Pradesh	Andhra Pradesh Eastern Power Distribution Company Ltd
11	West	Gujarat	Uttar Gujarat Vij Company Limited
12	West	Gujarat	Dakshin Gujarat Vij Company Limited
13	West	Gujarat	Paschim Gujarat Vij Company Limited
14	West	Maharashtra	Mahashtra State Electricity Distribution Co. Ltd.

1.5.10 Strengthening of State Designated Agencies (SDAs)

The Energy Conservation Act (EC Act) mandates creation of a two-tier organization structure to promote the efficient use of energy and its conservation in the country with BEE as the nodal agency at central level and SDAs as nodal agencies at State / Union Territory (UT) level. Section 15(d) of the EC Act stipulates that the State Government / UT Administration may designate any agency at the State level to co-ordinate, regulate and enforce the provisions of the Act within the State/UT. Till date, 36 States/UTs have nominated a SDA in their respective State/UT. These agencies differ from State to State with 16 Nos. Renewable Energy Development Agency, 7 Nos. Power Department, 7 Nos. Electrical Inspectorate, 4 Nos. Distribution Companies, and 2 Nos. Standalone SDA.

In order to stimulate EE & EC activities at State level with emphasis on building institutional, technical and financial capacities of the SDAs, the MoP had approved the scheme for “Providing financial assistance to the SDAs to coordinate, regulate and enforce efficient use of energy and its conservation at State level”. This scheme has been supplemented by “Contribution to State Energy Conservation Fund (SECF)” scheme. To continue with the efforts and future endeavors on EE & EC and to realize substantial energy savings in each State, the scheme for



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“Strengthening of SDAs to promote efficient use of energy and its conservation at State level” has been continued for the period from FY 2021-22 to FY 2025-26.

I. Providing financial assistance to the SDAs to coordinate, regulate and enforce efficient use of energy and its conservation at the State level

During FY 2023-24, fund amount of Rs. 19.95 crore was disbursed to SDAs for implementation of EE & EC activities under the following sub-components.

- **State Partnership for Energy Efficiency Demonstrations (SPEED):** This sub-component involves implementation of demonstration projects in the areas of street lighting, water pumping (drinking water supply systems, agricultural water pumping systems, etc.), retrofitting of electrical equipment/appliances in buildings, installation of smart-meters in municipalities, Government buildings, etc., waste heat recovery, heating, ventilation and air conditioning, etc. Following are the main objectives of these demonstration projects.
 - To showcase the effectiveness of energy efficient devices/technologies through practical demonstrations.
 - To facilitate the State Governments in replicating these demonstration projects through various departments/agencies.

The SDAs implemented 26 nos. of demonstration projects in the areas of Street lights, Energy Efficient Appliances in Govt. Buildings, Schools & Hospitals, Rural Drinking Water Pumping Systems, Investment Grade Energy Audit (IGEA) of Govt. Buildings / Institutions, Space Heating in Govt. buildings and on Clean/ Electric cooking in Govt. hospitals and Anganwadis during FY 2023-24.

- **Model Energy Efficient Village Campaign:** This sub-component is undertaken by the SDAs wherein villages comprising of 200 – 250 households (relaxed for North Eastern States, UTs and other special category States) are converted to energy efficient villages by replacing existing inefficient equipment/appliances with star labeled appliances which may include water pumps, fans, induction cook stoves, diesel generators, water heaters, street lights and household lighting. While two to three villages in each state are likely to be covered under this campaign, more villages are likely to be benefitted with legislators’ push for similar interventions through other resources to showcase the effectiveness of energy efficient devices/technologies in villages falling under their jurisdiction.

During FY 2023-24, total 185 nos. of villages were taken up by SDAs under this endeavor for converting them into model energy efficient villages by replacing existing inefficient electrical appliances with BEE star rated appliances including bulbs, street lights, fans, water pumps, etc at common resource place and households.



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- **Institutionalization of enforcement machinery at State level:** Main objective of this sub-component is to develop robust enforcement mechanisms to ensure effective implementation of Bureau's various programmes like PAT, ECBC, S&L, etc. and undertake capacity building of the enforcement machinery at State level including Inspecting Officers appointed at SDAs, Adjudicating Officers at SERCs and other government officials who may be associated with carrying out enforcement of the said programmes..
- **Manpower support to SDAs:** This constituent of the programme for Strengthening of SDAs enables SDAs to engage manpower at their offices who assist them in executing their functions smoothly and effectively.
- **Workshops / capacity building of energy professionals:** Main objective of this sub-component is to enable SDAs take all measures necessary to disseminate information for efficient use of energy and its conservation to all concerned stakeholders at State level.
- During 2023-24, more than 300 nos. of physical / virtual workshops cum training programmes were organized by the SDAs for Energy Professionals on various Energy Conservation and Energy Efficiency theme.
- **Analysis and survey of the impact of energy conservation activities by SDAs:** Main purpose of this constituent of the scheme is to enable SDAs document outcomes of various EE & EC activities undertaken by them at State level.
- **Maintenance and updation of Internet platform and other database created:** Primary objective of this part of the scheme is to enable SDAs to regularly update contents of their established website and various databases available on it. Information availed through websites of SDAs is beneficial and valuable for various stakeholders and all sections of the society.
- **Student Awareness / Student Capacity Building Programme (SCBP):** Following are the major activities being undertaken by SDAs under this component:
 - Development and incorporation of chapters on EC for School/ State Boards/ ITI/ Dip. Engg. College Curriculum.
 - Training of School Teachers/ Lecturers on new modules/chapters.
 - Debate and Quiz competitions in Schools and at Degree College level, ITI, Diploma Engineering Colleges (polytechnic), Engineering Colleges upon creation of energy clubs.

As on June, 2024, more than 16,000 nos. of Energy Clubs have been established in Govt Schools/Schools/Institutions across the country

II. Contribution to State Energy Conservation Fund

Section 16(1) of the EC Act 2001 requires State Governments/UT Administrations to constitute a fund called State Energy Conservation Fund (SECF) for the purposes of



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promotion of efficient use of energy and its conservation within the state. In this context, a scheme titled “Contribution to SECF” was approved by the MoP, during the XI plan which is being continued then onwards.

The SECF can facilitate to overcome major barriers in implementation of EE projects. For undertaking EE projects from SECF, major part of the funds disbursed under SECF is to be earmarked separately as Revolving Investment Fund (RIF). This RIF may be used to finance implementation of EE projects in public buildings including Central Government, State Government and Central or State Government undertakings’ / agencies’ buildings, EE street-lighting or common area lighting projects, EE projects in public drinking water pumping stations and water pumping in agricultural fields, EE projects in MSME industrial units in different clusters, etc.

The contribution under SECF is made to those State Governments/UT Administrations who have created their SECF and finalized the rules and regulations to operationalize the same. The scheme is for contribution by BEE to all the State/UTs with a maximum ceiling of Rs.4.0 crore for any State/UT provided in two installments of Rs.2.0 crore each. The second installment under contribution to SECF is released only after the states have provided a matching contribution to the BEE’s first installment. The matching contribution by State Government for North Eastern States and UT Administrations is relaxed to Rs.25.0 lakh instead of Rs.2.0 crore.

As on date, 34 States /UTs namely Andaman & Nicobar Islands, Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Chhattisgarh, Chandigarh, Dadra & Nagar Haveli and Daman & Diu, Delhi, Goa, Gujarat, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Karnataka, Kerala, Lakshadweep, Madhya Pradesh, Maharashtra, Manipur, Mizoram, Nagaland, Odisha, Puducherry, Punjab, Rajasthan, Sikkim, Tamil Nadu, Telangana, Tripura, Uttar Pradesh, Uttarakhand and West Bengal have notified their SECF and further, 27 States / UTs have provided their matching contribution towards BEE’s first installment.

III. State Level Steering Committee (SLSC) on Energy Transition

Ministry of Power has directed States / UTs in May 2022 for setting up a State Level Steering Committee (SLSC) on Energy Transition under the chairmanship of Chief Secretary, with involvements of Secretaries from Power, Energy, Housing & Urban Development, Industry, Transport, Rural Development, Agriculture, Environment, PWD Departments, etc., as Members of the above Committee to steer energy transition measures in the States / UTs.

The objectives of the State Level Steering Committee for energy transition are as follows:

- Identification of key pillars of energy transition at State level
- Strategic roadmap for energy transition
- Economic development and job creation
- International best practices and Investment opportunities in the respective States



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31 States / UTs namely Andaman & Nicobar Islands, Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Chhattisgarh, Chandigarh, Goa, Gujarat, Haryana, Himachal Pradesh, Jammu & Kashmir, Karnataka, Kerala, Ladakh, Madhya Pradesh, Manipur, Maharashtra, Meghalaya, Odisha, Puducherry, Punjab, Rajasthan, Sikkim, Tamil Nadu, Tripura, Telangana, Uttar Pradesh, Uttarakhand, Nagaland and Mizoram have constituted State Level Steering Committees on energy transition under the chairmanship of Chief Secretary.

IV. State Energy Efficiency Action Plan (SEEAP):

Ministry of Power (MoP) has entrusted Bureau of Energy Efficiency (BEE) to take the initiative to prepare state-specific energy efficiency action plan with the aim of aligning India's NDC targets with Climate goals of States / UTs in consultation with the respective State govt./UT administration and consequent consensus thereof. The main objective of SEEAP is to identify priority areas and effective Policies for implementing EE interventions in States/UTs.

The key deliverables for SEEAP are:

- Inception Report for identification of focus sectors
- Gap Analysis Report for identification of activities under focus sectors
- State Energy Efficiency Action Plan

SEEAP has been developed and validated in 35 States/UTs namely Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Chhattisgarh, Chandigarh, Daman & Diu and Dadra Nagar Haveli, Gujarat, Haryana, Himachal Pradesh, Jammu & Kashmir, Karnataka, Kerala, Ladakh, Maharashtra, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Puducherry, Punjab, Rajasthan, Sikkim, Tamil Nadu, Tripura, Telangana and Uttarakhand, Andaman & Nicobar Islands, Delhi, Goa, Jharkhand, Lakshadweep, Madhya Pradesh and West Bengal.

1.5.11 Miscellaneous

I. National Certification Examination for Energy Managers and Energy Auditors

As per the Energy Conservation Act 2001, it is mandatory for all the designated energy consumers to get energy audit conducted by an Accredited Energy Auditor and to designate or appoint an Energy Manager.

BEE has regularly conducted the National Certification Examination, nation-wide, for Energy Managers and Energy Auditors since May 2004 and has created a cadre of professionally qualified energy managers and auditors with expertise in energy management, project management, financing and implementation of energy efficiency projects.

As on March, 2024, the **country has total 19333 Energy Auditors and Energy Managers, out of which 10995 are qualified as Certified Energy Auditors**, from the previous 23 examinations conducted during 2004-2023.



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The 25th National Certification Examination exam will be held in March 2025 and result of the 24th National Certification Examination is expected to come in December 2024.

The capacity building of energy managers and energy auditors through National Certification Examination route will have a long-term impact on the Indian economy by making it less energy intensive.

i) Accreditation of Certified Energy Auditors

The Energy Conservation Act, 2001 provides powers to the Central Government to designate energy intensive industrial units and other establishments as “Designated Consumers”, who inter-alia, periodically have to get the energy audit carried out by Accredited Energy Auditors. The Act also mandates the Bureau of Energy Efficiency to accredit energy auditors for this purpose.

The certified energy auditors are assessed and recommended for accreditation by the Accreditation Advisory Committee, which is chaired by the Director General, BEE and members drawn from Central Electricity Authority, Ministry of Petroleum and Natural Gas and Ministry of Coal. These recommended names are then approved by the Management Advisory Committee of the Bureau.

As on March, 2024 there are **302 Accredited Energy Auditors in the country.**

ii) Empanelment of Accredited Energy Auditor Firms under PAT

It is mandatory for all Designated Consumers (DCs) to get Verification and check verification work from Accredited Energy Auditor empaneled firms (EmAEA). At present total no. of **85 empaneled Accredited Energy Auditor firms** are operating to undertake the function of verification and check verification regarding compliance with the energy consumption norms and standards and issue or purchase of energy saving certificates, under Perform Achieve and Trade (PAT) scheme

iii) Refresher Course for the renewal of Energy Manager Certificate

As per the Energy Conservation Act, 2001, an Energy Manager is one who has passed three papers (General Aspects of Energy Management & Energy Audit; Energy Efficiency in Electrical Utilities; Energy Efficiency in Thermal Utilities) of the National Level Certification Examination conducted by Bureau of Energy Efficiency (BEE) annually.

Bureau of Energy Efficiency (BEE) issues certificate to the qualified Energy Managers/ Energy Auditors. Under Regulation 8 of the Bureau of Energy Efficiency (Certification Procedures for Energy Managers), 2010, this certificate has to be renewed after every five years, by attending a refresher training course conducted by the Bureau or approved institute or organization. The main objective of this course is to update these energy managers about the latest technologies for energy management while implementing



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energy norms and standards and also to boost their confidence and motivate them to take up challenging assignments.

BEE has conducted 114 workshops in last III Phase of Refresher Course programme. Till date a total 2848 Nos. of Energy Managers / Energy Auditors renewed their certificates by attending the said workshops and build their capacity with the latest technologies in energy efficiency. Phase IV is ongoing to provide the course for Energy Managers / Energy Auditors till 18th National Examination. Total 4 workshops have been conducted till date under Phase IV.

II. Promotion and implementation of District Cooling System in India

One of India Cooling Action Plan's (ICAP) recommendation for the buildings sector is to promote the use of not-in-kind technologies such as trigeneration system, district cooling, thermal energy storage, etc. The district cooling system (DCS) is a modern and efficient way to air-condition clusters of buildings in cities and on campuses. It avoids the capital costs of installing chillers and cooling towers at the building level and frees up valuable rooftop and building space. By aggregating the cooling needs of multiple buildings, district cooling creates economies of scale. Traditional air conditioning systems, generate more than 50% of the peak electricity demand in a building, usually at peak cost. With district cooling, peak demands on the grid are avoided, and the operating energy consumption is reduced by up to 30%. In addition to this, DCS can use refrigerants with low or zero global warming potential.

BEE has launched a report on "Cooling the Cities of Future – Launch of District Cooling Guidelines" in July, 2023 after extensive stakeholder consultation. Also, BEE is in discussion with CPWD, NBCC, various IITs and DISCOMs to carry out feasibility study in District Cooling Systems in their upcoming projects.

III. Cold Chain Energy Efficiency in India

India is the second-largest producer of fruits and vegetables in the world. The production of horticulture crops was around ~312 million tonnes from an area of ~25 million hectares in 2017-18, of which 1% was exported. The Indian Council of Agriculture Research (ICAR) estimates that the agriculture sector incurs 18 to 25% food losses across the supply chain. The food loss that occurs post-harvest and before connecting to markets is effectively a loss of saleable volume and value and is an economic burden on the food supply system.

The India Cooling Action Plan (ICAP) launched in March 2019 highlights that the cold chain sector offers an excellent opportunity for reducing cooling demand, energy consumption and refrigerant requirement through improved design and use of energy-efficient building material, cooling equipment and information technology.

Bureau of Energy Efficiency (BEE) is promoting and supporting the activities related to the indigenous development of Energy efficient Cold-chain in the country. BEE has published the



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report titled 'Cold Chain Energy Efficiency in India: Analysis of Energy Efficiency Opportunities in Pack-Houses', with the support of World Bank Group, Energy Sector Management Assistance Program (ESMAP).

Design, operation and maintenance guidelines for pack house is prepared and under discussion with stakeholders. BEE has completed the feasibility study for prescribing MEPS (Minimum Energy Performance Standards) for walk-in cold rooms and refrigerant compressors under Standard & Labelling (S&L) scheme. Also, initiative to specify energy consumption norms for cold storage under the Perform, Achieve and Trade (PAT) scheme is also underway.

The key objectives of the scheme are as follows:

- Development of O&M guidelines in vernacular and dissemination and implementation of guidelines through incorporation in existing standards/ guidelines of MIDH, APEDA, etc
- Development of guidelines for energy efficient integrated cold-chain design specifications, materials and equipment selection in vernacular and Implementation through incorporation in construction approval, existing subsidy schemes, etc.
- Demonstration projects at 4 locations (2 in Group- A States and 1 each in Group-B and C States wherein two retro-fit Projects and two fresh demo sites will be developed).
- Dissemination through awareness campaigns by using print media and electronic media channels.
- Training and certification program for integrated cold-chain O&M personnel
- Training and capacity building of owners and design consultants
- Training programs for farmers and cold-chain operators on post-harvest management.

IV. Energy Data Management Unit (EDMU)

The establishment of the Energy Data Management Unit (EDMU) within the Bureau of Energy Efficiency, under the Ministry of Power, underscores India's commitment to robust energy management. This initiative aims to compile and disseminate credible data on energy supply and consumption across sectors. Such comprehensive data is pivotal in shaping evidence-based policies that support national and global energy access, security, and transition objectives.

The EDMU operates through collaboration with various ministries, departments, think tanks, NITI Aayog, and other stakeholders. A Steering Committee chaired by the Secretary (Power) oversees EDMU activities, ensuring alignment with strategic goals. As of April 2023, six committee meetings have been held to finalize EDMU's operational framework and outputs.

In June 2023, the inaugural publication titled "National Energy Data: Survey and Analysis" was released, marking a significant milestone in providing a consolidated view of India's energy landscape. Efforts are now focused on the forthcoming second edition, with a consultation meeting held in May 2024 to solicit feedback for enhancing the quality and coverage of this publication.



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B. Electronic Media:

Radio Program:

To encourage people participation, BEE has been running “Bachat Ke Sitare - Dost Humare” sponsored radio programme of 15 mins each in 19 languages. In the recent past, BEE has broadcasted its radio programme on All India Radio (FM GOLD and FM RAINBOW) in the morning time band between 10:20 – 10:45 AM from Monday to Saturday till August, 2023.



SCHEDULE - PRIMARY CHANNELS

STATIONS	TIME SLOT
Guwahati	07:00 PM
Ahmedabad	09:30 AM
Jammu	07:00 PM
Kohima	MON-FRI - 10:30 AM & SAT - 11:30 AM
Gangtok	10:00 AM
Shimla	12:10 PM
Itanagar	07:30 PM
Imphal	08:30 PM

STATIONS	TIME SLOT
Alizai	07:15 PM
Agartala	07:20 PM
Patna	11:15 AM
Ranchi	10:30 AM
Itanagar	MON - 12:30 PM / TUE - 08:50 AM / WED - 08:50 AM / THU - 12:30 PM / FRI - 09:00 AM / SAT - 12:30 PM

STATIONS	TIME SLOT
Shimla	11:15 AM
Bhopal	02:00 PM
Jaipur	10:00 AM
Raipur	09:30 PM
Port Blair	04:45 PM

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By integrating messages on energy conservation in an entertaining way, the programme captured the attention and interest of a wider audience, making the information more engaging and memorable.

C. Outdoor Media:

Exhibition & Events :

BEE's stall at various exhibition and event exhibited information and achievement about its schemes such as ECBC, ENS, Shunya Labelling, PAT etc. through its creatively designed panels.

(i) Environment & Energy Expo, 2023, New Delhi



(ii) Empowering India Expo, 2023, Guwahati





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(iii) 9th Vibrant India Expo, 2023, New Delhi



(iv) 4th Edition of World Environment Expo, New Delhi



(v) 42th India International Trade Fare, New Delhi



(vi) BEE's Foundation Day- Exhibition on Electric Mobility

Hon'ble Union Minister of Power & NRE Shri Raj Kumar Singh inaugurated the Electric Mobility and Electric Cooking Exhibition during the Foundation Day ceremony of BEE at Dr. Ambedkar Centre in New Delhi.

The event featured an exhibition on Electric Mobility and Electric Cooking, The exhibition was set up to contribute to the aim of promoting electric vehicles on roads



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Delta, TVS motors, Statioq, Servotech, Sukoon, Mercedes, MG Motors, Kia India, Hyundai Motors Private Limited, Sun Mobility, Piaggio Vehicles Private Limited, Tata Motors, Ather Energy, GODI, Mahindra and EESL were also displayed to the public.



o **Launch of Standards and Labelling Program for Packaged Boilers**

The Standards and Labelling Program for Packaged Boilers was launched, to improve the energy efficiency of packaged boilers and facilitate consumers make informed choices.



o **Launch of Standards and Labelling Program for Visi Cooler**

The Standards and Labelling Program for – Commercial Beverage Cooler (Visi Cooler) was launched under voluntary phase on 1st March, 2024, by Hon'ble on the occasion of BEE's 22nd foundation Day.





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o Release of Maiden Edition of India EV Digest

The maiden edition of India EV Digest was released by BEE in light of the growth of electric vehicles in the country as well as the need to spruce up the EV adoption, for the nation to remain aligned with its target of achieving 30% share of EVs in overall vehicle sales by the year 2030.



o Release of State Energy Efficiency Index 2023

The fifth edition of the State Energy Efficiency Index (SEEI) was released to evaluate the annual progress of energy efficiency implementation in the states.



C. Social Media

Bureau of Energy Efficiency currently maintains an active presence on the following social media platforms:

- **Facebook:** <https://www.facebook.com/beeindiadigital/>
- **Twitter:** <https://twitter.com/beeindiadigital>
- **LinkedIn:** <https://www.linkedin.com/company/beeindiadigital/>
- **Instagram:** <https://www.instagram.com/beeindiadigital/>
- **YouTube:** <https://www.youtube.com/bureauofenergyefficiency>

BEE has been posting a wide range of creatives and videos on its social media platforms. Offering diverse content helped attract and engage a broader audience. Top performing posts (based on likes, comments, and shares) and their content/themes are as follows:



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Campaigns and Initiatives:

List of some of the campaigns run by BEE on social media:

- #NECA2023
- #NEEIA2023
- #NationalPaintingCompetition2023
- #CoolSmarter, #SavePower
- #Ecooking
- #YeDiwaliSavingsWali / #SwachhDiwali, #ShubhDiwali
- #Swachhta Campaign
- #VigilanceAwareness
- #GoElectric, #GoGreen
- #EnergyWarriorContest



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- #HeroesofthePlanet
- #HumaraPranUrjaSanrakshan
- #ChooseLiFE, #MissionLiFE
- #BEEFoundationDay

D. Publication:

Bureau published many documents and reports during this year. The copies were distributed to concerned stakeholders and were also uploaded on the BEE's website for wider dissemination. List of the documents and reports are given below:

- Bachhat Ke Sitare - an in house Hindi magazine
- Annual Report (2022-23)
- Quarterly issues of BEE Line Newsletter





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E. Other Awareness Activities:

(i) Videos

Developed awareness videos, uploaded on BEE's website and disseminated through social media platforms:

- o Green Buildings - Potential & Coverage Lifestyle for Environment (LIFE)
- o Ujala- Lightening India
- o BEE Star Label Appliances
- o Boosting Energy Efficiency in India: unveiling BEE's PAT Scheme.
- o BEE's Facilitation Centre
- o Unnat Takniki Pradarshan Kendra (UTPRERAK).
- o Multimedia Tutorial on Floating Solar Photovoltaic System
- o "Advancing Clean Energy Together" for CEM14/MI-8.

(ii) Interviews

Interviews were arranged for Senior Officials of Ministry of Power and Bureau of Energy Efficiency and published by different media houses like – **Financial Express, Press Trust of India (PTI), Hindu Business Line and Mint.**

Hindu Business Line

Carbon market 'to deepen power sector, push target of 500 GW RE by 2030'

Rishi Ranjan Kalia
New Delhi

Emphasising that carbon market is the key to build acceleration towards green energy, Power Secretary Alok Kumar on Friday said the mechanism is imperative as the share of non-fossil fuels is set to rise in India's energy mix by the end of this decade. The Power Ministry on Friday notified the domestic carbon market framework aimed to encourage increased mitigation actions by both public and private sector entities for the achievement of India's updated Nationally Determined Contributions (NDC) targets. After extensive consultations with stakeholders in March 2023, the Ministry of Power has finalised and released the notification on the Carbon Credit Trading Scheme (CCTS), said the Power Secretary, who retired today, in an exclusive interaction with *businessline*.

WILL DRIVE MOMENTUM Kumar stressed that carbon markets will further deepen the power sector and help drive momentum towards meeting the target of 500 GW of non-fossil fuel capacity by 2030. "When you are generating electricity, the sector will have



Alok Kumar, Power Secretary

a larger contribution in our energy supply because the share of electricity in energy consumption will go up and that would need a larger system, but in the same process it will also facilitate deeper penetration of renewable energy. Today non-fossil has 24 per cent share, this is going to increase to about 65 per cent in 2030 so the carbon markets would drive the sector to have a larger role in power supply, he noted.

Carbon Market Association of India (CMAI) President Manish Dabbara said that taking a cue from its Paris Agreement commitment and chasing its NetZero goal, the government has released the CCTS for institutionalisation and functioning of Indian Carbon Market (ICM).

It involves a process for compliance in which emission objectives will be established for specific industries and organisations, surpassing which

they will receive credit certificates.

CARBON MARKETS The notification mandates the creation of the National Steering Committee for Indian Carbon Market (NSCICM), which will be responsible for overseeing the scheme.

"It will comprise nine Ministers, two State departments, and two subject matter experts, the NSCICM will play a crucial role in establishing rules, regulations, and procedures for the institutionalisation of the Indian carbon market. Primarily, it shall make recommendations on a wide range of issues regarding the functioning of the carbon market to the Bureau of Energy Efficiency (BEE), which will be leading the administration of the carbon market.

BEE will develop the trajectory and targets under the compliance mechanism, issue carbon credits, and establish market stability mechanisms, among other functions. It will be responsible to develop data submission formats and maintain the IT infrastructure for the market. And most importantly, it will ensure the security of the database while following all security protocols.

Financial Express

Stakeholder consultations on carbon credit market soon

ROHIT VAID
New Delhi, November 29

THE CENTRE WILL conduct key stakeholders' consultations before finalising the parameters of the Indian Carbon Market, which will enable corporate India to buy and sell carbon credits on a trading platform, a senior government official told *FE*. The Bureau of Energy Efficiency (BEE), under the ministry of power, is the nodal agency for the scheme. "The scheme for a carbon credit market, in essence, takes off based on our experience with the Renewable Energy Certificate (REC) and 'Energy Savings' certificate programmes," Abhay Bakre, director general, Bureau of Energy Efficiency, told *FE*.

At present, an REC is a market-based instrument that certifies one megawatt-hour (MWh) of power generated from renewable resource.

According to Bakre, in the carbon market, rather than an energy certificate, a carbon credit will be issued to a set of industries, which will shift from fossil fuel to non-fossil energy usage. Currently, there are 15 industries, including aluminium, cement, fertilisers, iron and steel, pulp and paper, textiles, petrochemicals, among others, who use green targets to and use their energy intensities.



Abhay Bakre, Director General, Bureau of Energy Efficiency

The scheme is in the draft stage. We expect to start the scheme in next two years.

ABHAY BAKRE, director general, Bureau of Energy Efficiency

that have been designated as energy- or emissions-intensive. This set will now be given the

targets for emission reduction and provision of buying carbon credits to meet their emissions obligations," Bakre said.

"The scheme is in the draft stage and all the parameters are being finalised in consultations with the industry and experts. We expect to start this scheme in next two years."

Besides, it is expected that the price discovery of carbon credit will take about three to five years. "The system needs to be mature and become stable. It would require more industries to be added to it at a later stage. The CER will run the trading platform on which these credits will be traded."

The system, Bakre said, will include verifications by carbon auditors, and only after due diligence will the credits be made available to the industry.

GLOBAL PRE-QUALIFICATION OF VENDORS	
PRODUCT	REFERENCE NO.
UREA OF FOSPH	DC/HR/PG/IMP/2188
Applicants are invited from manufacturers / traders for pre-qualification of vendors for supply of Urea of Fosph (Urea per Indian FCO) in Bulk.	
Closing Date & Time: 28 Dec, 2023 upto 17:00 Hrs. IST	
The complete details for pre-qualification are available on RFP website www.rfpindia.com in Tender File. Tender File	
Website for Document Submission: http://www.rfpindia.com	

(iii) Press Releases

Press releases are issued on various occasions/Events and disseminated to media houses for extensive coverage. coverage of some occasions/events are given below:

- Launch of State Energy Efficiency Index (SEI) 2021-22.



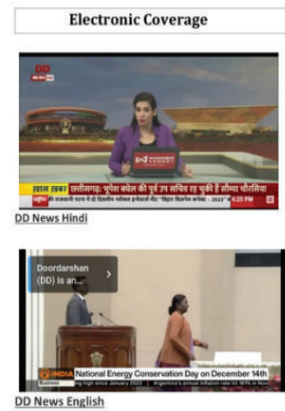
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- Launch of Advanced Industrial Technology Demonstration Centre (UTPRERAK).
- Conference on Consumer-Centric Approaches for E-Cooking Transition.
- 14th Clean Energy Ministerial and 8th Mission Innovation Meeting held in Goa ,19th July,2023.
- The 4th Energy Transitions Working Group Meeting under India's G20 Presidency in Goa on 20th July, 2023.
- CEM-14/MI- 8 showcasing key role of Super-Efficient Appliances to achieve Global Energy Efficiency and Environment sensitivity on 21st July,2023.
- The Concluding of Energy Transitions Ministerial Meeting under India's G20 Presidency in Goa on 22nd July,2023.
- Launch of Standard and Labelling (S&L) Programme for Solar Photovoltaic Modules.
- Curtain Raiser NEC Day,2023.
- National Energy Conservation Day, 14th Decemebr,2023.
- BEE's Foundation Day, 2024
- Launch of Standards and Labelling Program for Grid Connected Solar Inverter.



Dainik Jagran (Hindi) [New Delhi]:

ई-कूकिंग के लिए उपभोक्ता केंद्रित सम्मेलन का आयोजन
नई दिल्ली : भारत सरकार विद्युत संशोधन के ऊर्जा पारक में हुए विचार परामर्श कार्यक्रम के अवसर पर ई-कूकिंग में गैसी बल्ब को बेहतर उपभोक्ता केंद्रित परामर्श का आयोजन किया गया। ऊर्जा संशोधन उपभोक्ताओं, उपभोक्ता अनुसंधान समूहों, नीति निर्माताओं, शिक्षकों और विद्यार्थियों को इलेक्ट्रिक कूकिंग में परिवर्तन के लिए प्रेरित करने के लिए एक संघ पर आयोजित किया गया। विद्युत संशोधन के उचित निर्माण, उचित और विश्वसनीय के उपयोग को बेहतर बनाने के लिए, ऊर्जा पारक में आयोजित ई-कूकिंग अने बल्ब संशोधन अनुसंधान कार्यक्रम का आयोजन किया गया है। ऊर्जा पारक में आयोजित ई-कूकिंग अने बल्ब संशोधन कार्यक्रम के उचित निर्माण, उचित और विश्वसनीय के उपयोग को बेहतर बनाने के लिए, ऊर्जा पारक में आयोजित ई-कूकिंग अने बल्ब संशोधन कार्यक्रम का आयोजन किया गया है।



Publication	Dainik Jagran	Language	Hindi
Edition	New Delhi	Journalist	PTI
Date	02/03/2024	Page no	14
CCM	S-01		

BEE helped in reducing electricity consumption' Singh

बीईई से बिजली खपत कम करने में मदद मिली : सिंह
नई दिल्ली : केंद्रीय बिजली मंत्री आरके सिंह ने शुक्रवार को कहा कि ब्यूरो आफ एनर्जी एफिशिएंसी (बीईई) के कार्यक्रमों से देश में बिजली खपत में 3 .5 प्रतिशत कमी लाने में मदद मिली है। बीईई के 22वें स्थापना दिवस कार्यक्रम में केंद्रीय मंत्री ने कहा कि इन पहलों से हर वर्ष 30 .6 करोड़ टन कार्बन उत्सर्जन भी कम किया जा चुका है। (मैट्र)



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(iv) Press conferences

BEE along with PIB organized Press Conferences for: -

- o Union Power Minister Shri R. K. Singh, at VIP Lounge of Vigyan Bhawan on 14th Dec, 2023
- o Cem14/MI-8/ 4th G20 kickoff Meeting on 14th July at Shram shakti Bhawan, New Delhi.



1.6 National Energy Conservation Awards and Painting Competition

I. National Energy Conservation Awards

The National Energy Conservation Awards is an initiative by the Bureau of Energy Efficiency (BEE) under the Ministry of Power, Government of India. The award ceremony is held annually to recognize and honour organizations and individuals who have made significant contributions to energy conservation and management in India.

The awards are given out in several categories, including buildings, industries, power utilities, and manufacturers. The winners are selected based on their energy conservation efforts, which can include the use of energy-efficient technologies, the implementation of energy management systems, and the adoption of renewable energy sources.

The National Energy Conservation Awards aim to encourage and promote energy efficiency and conservation practices across the country. By recognizing and rewarding organizations and individuals who prioritize energy conservation, the BEE hopes to encourage others to follow suit and contribute to India's efforts towards sustainable development.

The award ceremony is typically held on 14th December each year (also celebrated as National Energy Conservation Day), and the winners are presented with a trophy and a certificate. For NECA 2023, Hon'ble President of India presented the awards to the winners.

The National Energy Conservation Awards have several benefits for consumers. Some of the key benefits include:



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- 1. Reduced Energy Bills:** When organizations implement energy conservation measures, they can reduce their energy consumption and, as a result, lower their energy bills. This can translate into lower costs for the consumer if the organization passes on the savings to their customers.
- 2. Improved Energy Efficiency:** The National Energy Conservation Awards encourage organizations to adopt energy-efficient technologies and practices. This can lead to improved energy efficiency and reduced greenhouse gas emissions, which benefits consumers by contributing to a more sustainable future.
- 3. Increased Awareness:** The award ceremony is a platform for showcasing successful energy conservation initiatives, which can help to raise awareness about the importance of energy conservation among consumers. This can motivate individuals to adopt energy-efficient practices in their homes and daily lives.
- 4. Better Quality of Life:** Energy conservation measures can have a positive impact on the environment and contribute to a better quality of life for consumers. For example, reducing greenhouse gas emissions can lead to improved air quality, which can benefit the health of people living in the area.

Overall, the National Energy Conservation Awards promote energy conservation and management, which benefits consumers by reducing energy bills, improving energy efficiency, increasing awareness, and contributing to a more sustainable future.





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The list of Award-winning organizations for various categories are as follows:

Awardees for NECA 2023

Category	Sector	1 st Prize	2 nd Prize	Certificate of Merit (COM)
Industry	Aluminum (Smelter)	Hindalco Industries Ltd. Renukoot (Uttar Pradesh)	--	--
	Aluminum (Refinery)	--	--	Hindalco Industries Ltd. Ranchi (Jharkhand)
	Automobile (Main)	Tata Motors Ltd. Jamshedpur (Jharkhand)	MG Motor India Pvt. Ltd. Halol (Gujarat)	Ashok Leyland Ltd. Pantnagar (Uttarakhand) Tata Motors Ltd. Lucknow (Uttar Pradesh)
	Automobile (Ancillary)	Denso Haryana Pvt. Ltd. Manesar (Haryana)	--	Denso Ten Uno Minda India Pvt. Ltd. Rewari (Haryana) Marelli Motherson Automotive Lighting India Pvt. Ltd. Pune (Maharashtra)
	Ceramic	--	--	Saint-Gobain India Pvt. Ltd. Palakkad (Kerala)
	Dairy	SUMUL Navipardi Dairy Surat (Gujarat)	Heritage Foods Ltd. Anakapalli (Andhra Pradesh)	SUMUL Dairy Surat (Gujarat) Malabar Regional Co-Operative Milk Producers Union Ltd. Kozhikode (Kerala)
	Dyes & Pigments	--	--	UFlex Ltd.- Chemical Business Noida (Uttar Pradesh)



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Category	Sector	1 st Prize	2 nd Prize	Certificate of Merit (COM)
Industry	Fertilizer (Phosphate)	IFFCO-Paradeep Jagatsinghpur (Odisha)	Paradeep Phosphates Ltd. Jagatsinghpur (Odisha)	The Fertilizers and Chemicals Travancore Ltd. Ernakulum (Kerala)
	Fertilizer (Urea)	KRIBHCO Fertilizers Ltd. Shahjahanpur (Uttar Pradesh)	National Fertilizers Ltd. Panipat (Haryana)	Chambal Fertilisers and Chemical Ltd. Gadepan-I Kota (Rajasthan)
	Petroleum Refinery	Indian Oil Corporation Ltd. Guwahati (Assam)	Hindustan Petroleum Corporation Ltd. Mumbai (Maharashtra)	Indian Oil Corporation Ltd. Haldia (West Bengal) Bharat Petroleum Corporation Ltd. Kochi (Kerala)
	Railway Workshops	Wagon Depot South Central Railway Vijayawada (Andhra Pradesh)	Central Workshop Southern Railway Trichy (Tamil Nadu)	Carriage Repair Workshop Western Railway Bhavnagar (Gujarat) Carriage & Wagon Workshop Eastern Railway Liluah (West Bengal)
	Secondary Steel	Shreyam Power & Steel Industries Ltd. Gandhidham (Gujarat)	--	Jash Engineering Ltd. Indore (Madhya Pradesh)
	Thermal Power Plant (<100 MW)	Ultra Tech-Nathdwara Cement Works Sirohi (Rajasthan)	Grasim Industries Ltd.- Chemical Division Palamau (Jharkhand)	Ultra Tech Cement-Maihar Cement Works Satna (Madhya Pradesh) Bajaj Energy Ltd. Utraula (Uttar Pradesh)



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Category	Sector	1 st Prize	2 nd Prize	Certificate of Merit (COM)
Industry	Thermal Power Plant (>100 MW)	GMR Warora Energy Ltd. Chandrapur (Maharashtra)	Odisha Power Generation Corporation (OPGC) Ltd. Jharsuguda (Odisha)	Bhushan Power and Steel Ltd. Sambalpur (Odisha) NTPC Tamil Nadu Energy Company Ltd. Tiruvallur (Tamil Nadu) Nabha Power Ltd. Patiala (Punjab)
Buildings	Corporate Offices	--	--	Reliance Nippon Life Insurance Corporation Ltd. Mumbai (Maharashtra)
	Government Offices	Passenger Reservation System, Hyderabad South Central Railway	Lekha Bhawan, Hyderabad Division South Central Railway	Railway Running Room, Guntakal Division South Central Railway Reniguntha Railway Running Room, Guntakal Division South Central Railway Division Railway Manager Office, Guntakal Division South Central Railway
Transport	Zonal Railways	North Central Railway	South Central Railway	Western Railway South Western Railway
Institutions	State Energy Efficiency Performance Award (Group 1)	Karnataka	Haryana Maharashtra	--
	State Energy Efficiency Performance Award (Group 2)	Andhra Pradesh	Kerala Telangana	--
	State Energy Efficiency Performance Award (Group 3)	Assam	Goa	--



Category	Sector	1 st Prize	2 nd Prize	Certificate of Merit (COM)
Institutions	State Energy Efficiency Performance Award (Group 4)	Chandigarh	Meghalaya	--

Category	Appliance Name	Model Number
Appliances	Washing Machine	Model No: WA70BG4441BY Brand: Samsung
	Refrigerator	Model No: DC 215 F Brand: Whirlpool
	Storage Water Heater	Model No: SWH 3015 Brand: Crompton

II. National Energy Efficiency Innovation Awards (NEEIA)

The National Energy Efficiency Innovation Awards are a prestigious recognition given to individuals, organizations, or projects that have made significant contributions to energy efficiency innovation in a country. These awards aim to promote and celebrate outstanding achievements in the field of energy efficiency, acknowledging those who have developed innovative solutions to reduce energy consumption, improve sustainability, and drive positive change.

The specific criteria and categories for the National Energy Efficiency Innovation Awards may vary depending on the organizing body or institution responsible for the event. However, common categories often include:

- 1. Energy Efficient Technology:** Recognizes advancements in the development or application of energy-efficient technologies, such as renewable energy systems, smart grids, energy storage solutions, or energy-efficient appliances.
- 2. Building Efficiency:** Highlights projects or initiatives that have demonstrated exceptional energy efficiency in buildings, including commercial, residential, or public structures. This category may include innovative design strategies, efficient HVAC systems, insulation solutions, or sustainable building materials.
- 3. Industrial Efficiency:** Acknowledges outstanding efforts in improving energy efficiency within industrial processes, manufacturing, or production facilities. This category often focuses on innovative practices, technologies, or systems that reduce energy waste and optimize energy use in industrial settings.
- 4. Transportation Efficiency:** Recognizes initiatives that have made significant strides in improving energy efficiency in transportation, such as the development of electric vehicles, efficient public transportation systems, alternative fuel technologies, or smart mobility solutions.



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5. Energy Management and Policy: Honors organizations or programs that have implemented effective energy management strategies or policy measures to promote energy efficiency on a larger scale. This category may include energy conservation campaigns, policy advocacy, energy auditing programs, or innovative financing models.

The National Energy Efficiency Innovation Awards provide a platform to showcase success stories and best practices, inspiring others to adopt similar strategies and contribute to a more sustainable and energy-efficient future. The list of Award winning organizations for various categories are as follows:

Awardees for NEEIA 2023

Industry Category

Company	Project Name	Ranking
Tata Steel Ltd.	Use of Coke Drying system to reduce fuel consumption in a Blast Furnace	1 st
Bharat Petroleum Corporation Ltd.	Bharat HiGee Deaeration Technology: An Initiative towards Net Zero	2 nd
Tata Steel Ltd.	Predictive modelling project for Coke Oven Gas Generation	COR(Certificate of Recognition)
Vedanta Ltd.- Aluminium & Power, Jharsuguda	Vedanta Lining Design	COR

Building Category

Company	Project Name	Ranking
Ant Studio Pvt. Ltd.	Cool Ant	COR
75F Smart Innovation Solutions India Pvt Ltd	Energy efficiency vis-à-vis thermal comfort: A case study of biggest E-commerce office building	COR

Transport Category

Company	Project Name	Ranking
Lohum Cleantech Private Ltd.	Lohum Battery Materials Production via Recycling of Waste Batteries	COR
Cancric	Advanced carbons for high performing batteries	COR



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III. National Painting Competition on Energy Conservation

The National Painting Competition on Energy Conservation is an initiative aimed at promoting awareness and understanding of energy conservation among students and encouraging them to express their creativity through art. This competition provides a platform for young artists to showcase their talent while addressing the important issue of energy conservation.

The competition is open to students of Classed 5th, 6th & 7th (Group-A) and Classes 8th, 9th & 10th (Group-B). Participants are invited to create paintings or artworks that convey the message of energy conservation, highlighting the importance of using energy wisely and adopting sustainable practices.

The themes for the paintings may vary each year, but they usually revolve around concepts such as renewable energy, energy-efficient technologies, reducing carbon footprint, mission LIFE, preserving natural resources, or promoting sustainable lifestyles. These themes encourage participants to think creatively and explore different aspects of energy conservation.

The Competition is organized by Bureau of Energy Efficiency (BEE) under guidance of Ministry of Power. Winners and finalists are selected based on the originality, creativity, and relevance of their artworks to the theme of energy conservation. The winning paintings often serve as ambassadors for energy conservation campaigns, spreading the message to a wider audience.





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The National Painting Competition on Energy Conservation not only nurtures artistic talent but also plays a crucial role in educating and engaging young minds in the importance of energy conservation. It helps to create a generation of environmentally conscious individuals who can contribute to a sustainable future through their artistic expressions and actions.

In the year 2023, Hon'ble President of India presented the prizes (cash prizes) to the winners and Hon'ble Cabinet Minister of Power and Renewable Energy and Hon'ble Minister of State for Power also graced the event.

The list of students who received the prizes under different group is as follows:

GROUP A

Prize	Student Name	Name of the School	State/UT
1 st	Arushi Singh	Acharyakulam	Uttarakhand
2 nd	Khyatishree P	Amity International School	Chhattisgarh
3 rd	Aarvi Korat	White Lotus International School	Gujarat

GROUP B

Prize	Student Name	Name of the School	State/UT
1 st	Juneid Ayub	Shishu Niketan H. S. School	Assam
2 nd	Simran Saini	DAV Public Schol	Jaipur, Rajasthan
3 rd	Bristi Ghosh	Kendriya Vidyalaya	West Bengal



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- 2 -
**INTERNATIONAL
CO-OPERATIONS**

- 2.1** International Bilateral Programmes
- 2.2** International Multilateral Programme



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2.1 International Bilateral Programmes

1. INDO-GERMAN ENERGY PROGRAMME

Energy Efficiency in Industry & Data

The Indian and German Government during their government-to-Government negotiations in 2019, agreed to provide technical assistance up to EUR 4.9 million for promoting energy efficiency in steel, pulp and paper sectors or any other similar industry sector. In line with this commitment, a new project “Energy Efficiency in Industry and Data” was commissioned by BMZ Germany, with a planned duration of 3 Years i.e (2020-23) and more two years of extension have done with additional 2 Million EUR funding. The project focusses to strengthen the secondary steel and the paper sectors through various technical and policy level aspects at state and national level.

The following major activities were undertaken during the FY 2023-24:

- Two pilot project on industry 4.0 implemented successfully (in foundry and forging units). ToR prepared for scaling up by BEE.
- Digi twin training simulator developed which was launched by the Hon'ble Minister of power on BEE's foundation Day.
- 20 trainings on Gender sensitization conducted with more than 400 participants in Belgaum and foundry clusters
- Over 380 energy audits from over 30 cluster completed in steel and paper sector.
- Technology workshop on Steel sector held in Kolkata on 28th April-23
- Knowledge exchange programme to Europe on steel sector held with policy makers and industry representatives in June 2023.
- Workshop on Scaling up Energy Efficiency Financing held in Delhi on 11th July 2024

Energy Efficient Cooling

On behalf of the Federal Ministry for Economic Affairs and Climate Action of the Federal Government of Germany, in association with Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH, is supporting the Bureau of Energy Efficiency in developing District Cooling Guidelines.

BEE launched a report on “Cooling the Cities of Future – Launch of District Cooling Guidelines” in July, 2023 after extensive stakeholder consultation.





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BEE is in discussion with CPWD, NBCC, various IITs and DISCOMs to carry out feasibility study in District Cooling Systems in their upcoming projects. Establishment of District Cooling Hub/Centre of Excellence under discussion with GIZ and UNEP.

2. INDIA-US COLLABORATION

The Indo- US Energy Dialogue was launched in May, 2005 and has the following objectives:

- To enhance mutual energy security,
- Promote increased energy trade and investment,
- Facilitate the deployment of clean energy technologies.

The Dialogue has been renamed as US – India Strategic Clean Energy Partnership (SCEP). The Ministerial meeting of the US – India SCEP is co-chaired by Hon'ble Minister of Petroleum and Natural Gas and the US Secretary of Energy.

U.S. Department of Energy's Office of Energy Efficiency and Renewable Energy (EERE) and India's Bureau of Energy Efficiency (BEE) collaborate under the aegis of the Power and Energy Efficiency Working Group under the US-India SCEP. The main goal of the collaborations was to support development and implementations of energy efficient policies and best practices that can help achieve national energy efficiency goals and significant reductions in greenhouse gas emissions.

Progress on Energy Efficiency:

On February 12, 2024, a detailed briefing meeting was held with the Energy Information Agency focusing on the Residential Energy Consumption Surveys (RECS). This session was conducted in collaboration with the Energy Data Management Unit (EDMU) of the Bureau of Energy Efficiency (BEE).

- **India Building Sector Outlook and GEB Feasibility Framework:** Two meetings took place, one in December 2022 and another in November 2023 that aimed at the development and preparation of the India Building Sector Outlook. These meetings also focused on creating a feasibility framework for Grid-integrated Efficiency Buildings (GEB), paving the way for innovative solutions in the building sector.

In September 2023, preliminary discussions were held with US representatives regarding potential collaboration. These discussions aimed at proposing announcements in the G20 bilateral, reflecting the growing synergy between the two nations on energy efficiency.

- **Draft Concept Discussions with US DoE and OSPEC:** A significant meeting took place in October 2023, where BEE engaged with the US Department of Energy (DoE) and the Office of the Special Presidential Envoy for Climate (OSPEC). This meeting revolved around drafting a collaborative concept, underscoring the mutual commitment to addressing climate challenges.



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In October 2024, Secretary John Kerry from OSPEC formally wrote to the Hon'ble Minister of Power and Environment. His correspondence highlighted a request for partnership, emphasizing the importance of collaborative efforts in achieving shared energy efficiency and climate goals.

3. INDIA-UK COLLABORATION

The UK and India shared a key strategic partnership, which has strengthened over the years with growing cooperation and bilateral engagements across multiple fields including the industrial energy efficiency and decarbonization sector.

To take this partnership forward and support sustainable development and inclusive growth, the bilateral Technical Assistance Programme, on “Accelerating Smart Power and Renewable Energy” (ASPIRE) was launched in October 2021. ASPIRE is being implemented by Foreign Commonwealth and Development Office (FCDO), Government of UK in association with Ministry of Power and Ministry of New and Renewable Energy, Government of India. The programme aims to catalyze increased investment that supports sustained & inclusive economic growth and leads to poverty reduction including through the promotion and empowerment of women and other socially weaker groups.

In last one year, many workshops/webinars/study tours have been conducted under ASPIRE programme in the fields of industrial energy efficiency and decarbonization sector. Some of the key achievements are highlighted below:

I. IDEEKSHA sectoral workshop on ‘Best Practices in Energy Efficiency and Decarbonisation in Iron & Steel Sector – A Path for Decarbonisation’

ASPIRE programme organised a sector specific workshop for the Iron & Steel sector on 19th April 2023 in Raipur, Chhattisgarh, India. The workshop was jointly organised by the FCDO, Government of UK and BEE, Government of India. The workshop witnessed participation from over 110 stakeholders from India and the UK, including senior officials from central and state government agencies, industrial organisations, and technology providers. The workshop



Figure 1 - Group photograph from the Iron and Steel sectoral workshop in Raipur, Chhattisgarh, 19th April'23



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covered various aspects of the Iron & Steel sector such as the impact of the PAT scheme, leading practices implemented by Indian industries, and innovative emerging technologies from the UK and India to enhance energy efficiency and enable decarbonisation.

II. IDEEKSHA study trip to Godawari Power & Ispat Limited (GPIL), Raipur, Chhattisgarh

A domestic study trip of Godawari Power & Ispat Limited's (GPIL) unit in Raipur, Chhattisgarh was organised on 20th April 2023 under the ASPIRE programme. The study trip was jointly organised by the FCDO and the BEE with the support of GPIL. More than **40** senior officials and executives from the central and state government agencies, industrial organisations, research institutions, and national and international technology providers participated in the event.



Figure 2- Group photograph from the GPIL study trip, Raipur, Chhattisgarh, 20th April 2023

The purpose of the study trip was to demonstrate and disseminate the various leading practices and **innovative industrial energy efficiency and decarbonisation (IEED) technologies** adopted by the GPIL Unit.

III. Policy roundtable on enabling Circular Economy and Resource Efficiency in Aluminium and Cement sectors

Sector-specific workshops for the aluminium and cement sectors iterating importance of adopting Circular Economy and Resource Efficiency practices to promote sustainability was conducted. A Policy Roundtable on **'Enabling Circular Economy and Resource Efficiency in Aluminium and Cement sectors: Utilising Spent Pot Lining (SPL) and other waste products of aluminium sector'**. was organized on 9th June 2023.

The policy roundtable witnessed participation of senior officials, from central and state government agencies, industrial organisations, research institutions, and national and international technology providers.



Figure 3- Policy Roundtable at BEE, New Delhi, 9th June 2023



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IV. Leveraged two external events for wider outreach to enhance awareness regarding the IDEEKSHA platform

The ASPIRE Programme in collaboration with the BEE leveraged two (2) events on industrial energy efficiency and decarbonisation theme organised by external stakeholders for wider outreach to enhance awareness regarding the IDEEKSHA platform and disseminated knowledge regarding leading IEED technologies and best practices for energy intensive industries. ASPIRE Programme team delivered presentations on 'Industrial energy efficiency and decarbonisation - Insights from IDEEKSHA platform' in the following 2 events:

- i. India Energy Conclave and Awards, organised on September 21st 2023 by the Society of Energy Engineers and Managers (SEEM), wherein 200+ delegates had participated;
- ii. **Conference-cum-exhibition on 'Investment Bazaar for Energy Efficiency'** organised by the Punjab Energy Development Agency (PEDA), on October 13th 2023, wherein **250+** stakeholders from large industries and MSMEs, financial institutions and officials from BEE and Punjab government had participated.



Figure 4- Photograph from the 'India Energy Conclave and Awards' event organised by the Society of Energy Engineers and Managers (SEEM), Delhi, 21st September 2023



Figure 5- Photographs from the 'Investment Bazaar for Energy Efficiency' event organised by PEDA, Chandigarh, 13th October 2023

V. Presentation on leveraging Industry 4.0 in energy intensive industrial sectors (October 2023)

A knowledge sharing session was facilitated by the ASPIRE Programme team on Industry 4.0 for senior officials of the BEE, Government of India on 25th October 2023. The session focused on demonstration of digital solutions of two UK- based companies Centrica PLC and Flock Energy. During the session, the potential adoption of these technologies across energy intensive industrial sectors such as textile, cement, etc. to enhance energy efficiency and to enable decarbonisation was deliberated.



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VI. Stakeholder consultations on energy efficiency and decarbonisation strategy for Indian aluminium industry.

The ASPIRE programme team in association with the BEE and with the support of Hindalco Industries and Vedanta group organised in-person consultations on 21st December 2023 in Sambalpur and Jharsuguda, Odisha with senior officials from key Indian aluminium industries including aluminium smelting, alumina refining units, etc. Over 50 senior officials and executives from the central and state government agencies and industrial organisations had participated in the event. The objective of the consultations was to understand industry views on how the Indian aluminium sector can achieve net-zero emissions through adoption of various energy efficiency and decarbonisation measures.

VII. IDEEKSHA study trip to Khanna Paper Mills, Amritsar

A study trip to Khanna Paper Mills, Amritsar, Punjab was organised on 14th February 2024 under the ASPIRE programme. The study trip was jointly organised by the FCDO, Government of UK and the BEE, Government of India with the support of Khanna Paper Mills Limited. About 40 stakeholders including senior officials and executives from central and state government agencies, industrial organisations, research institutions, and technology providers had participated in the event. The purpose of the study trip was to demonstrate and disseminate the various leading practices and innovative industrial energy efficiency and decarbonisation (IEED) technologies adopted by Khanna Paper Mills Ltd. to enhance its energy efficiency and to decarbonise its operations.

VIII. IDEEKSHA study trip to Balrampur Chini Mills Ltd (BCML), Haidergarh (March 2024)

A study trip to Balrampur Chini Mills Limited (BCML), Haidergarh, Uttar Pradesh was jointly organised by FCDO, Government of UK and BEE, Government of India, with the support of Balrampur Chini Mills Limited (BCML), on 22nd March 2024 under the ASPIRE programme. The study trip provided an opportunity to about **30** stakeholders including senior officials and executives from central and state government agencies, industrial organisations, research institutions, and technology to understand the various leading practices and innovative industrial energy efficiency and decarbonisation (IEED) technologies adopted by the unit.

IX. IDEEKSHA sectoral workshop on 'Best Practices in Energy Efficiency and Decarbonisation in Pulp & Paper Sector – A Path for Decarbonisation'

A one-day sectoral workshop was organised in Amritsar, Punjab on 13th February 2024 under the ASPIRE programme. The workshop was jointly organised by the FCDO, Government of UK and the BEE, Government of India. The theme of the sectoral workshop was – “Best Practices in Energy Efficiency & Decarbonisation in Pulp & Paper sector – A path for decarbonisation”. Over 45 stakeholders from India and the UK, from government agencies, industry associations, research institutes, leading pulp & paper manufacturers and technology providers participated in the event. During the workshop, stakeholders deliberated on current and potential market



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landscape, ongoing and upcoming government interventions and leading practices, technologies, etc., to enhance energy efficiency (EE) and enable decarbonisation of the pulp & paper sector.

- A one-day sectoral workshop was organised at Gujarat Alkalies and Chemicals Limited (GACL) Auditorium, Dahej on 27th February 2024 under the ASPIRE programme. The sectoral workshop was jointly organised by the FCDO and the BEE, with support from GACL. More than 70 participants from India and the UK including from government agencies, industry associations, leading chlor – alkali manufacturers and technology providers participated in the event. During the workshop, the stakeholders deliberated on leading practices, technologies and policy interventions required to accelerate the decarbonisation of the chlor-alkali sector.
- Under the ASPIRE programme, a one-day sectoral workshop was organised in Lucknow, Uttar Pradesh on 21st March 2024. The workshop was jointly organised by FCDO, Government of UK and BEE, Government of India. The theme of the sectoral workshop was “Best practices in Energy Efficiency & Decarbonisation in sugar sector – A path for decarbonisation”. The workshop witnessed active participation from 60+ stakeholders from India and the UK, including government agencies, industry associations, research organisations, leading sugar manufacturers and technology providers. During the workshop, stakeholders deliberated on current and potential market landscape, ongoing and upcoming government interventions and leading practices, technologies, etc., to enhance industrial energy efficiency and decarbonisation (IEED) of the sugar sector.

4. INDIA- BHUTAN

- In March 2024, during the visit of Hon'ble Prime Minister of India to Bhutan, a Memorandum of Understanding (MoU) on cooperation in the field of Energy Efficiency and Energy Conservation Measures was signed. This MoU was established between the Bureau of Energy Efficiency (BEE), Ministry of Power, Government of India, and the Department of Energy, Ministry of Energy and Natural Resources, Royal Government of Bhutan.
- The MoU outlines a strategic roadmap for collaborative efforts to promote sustainable energy practices. It facilitates the exchange of information, data, and technical experts related to energy efficiency and conservation between India and Bhutan. Additionally, it focuses on analyzing energy efficiency policies and fostering cooperation in energy efficiency research and technology deployment.
- As part of this agreement, India aims to assist Bhutan in enhancing energy efficiency in the household sector by promoting the star labeling program developed by the Bureau of Energy Efficiency. BEE is currently engaged with the Ministry of Energy and Natural Resources, Government of Bhutan, to develop a comprehensive roadmap for the implementation and collaboration on the star labeling program.



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5. INDIA – RUSSIA

On 16th February 2022, a meeting was held between the Bureau of Energy Efficiency (BEE) and the Russian Energy Agency (REA) to strategize the implementation of activities outlined in the Memorandum of Understanding (MoU). During this meeting, BEE provided REA with comprehensive reports detailing its recent projects and accomplishments. This exchange aimed to help REA understand BEE's initiatives better and to identify potential topics for future collaborative events.

Subsequently, both agencies agreed to develop a roadmap that would outline topics for upcoming events, incorporating mutually decided proposals and insights from BEE's reports. Key areas of interest included energy efficiency in the energy sector, Carbon Capture and Storage (CCS) and hydrogen technologies within the context of climate targets, and carbon regulation considering the development of India's carbon market.

2.2 International Multilateral Programme

1. Clean Energy Ministerial (CEM)

Created in 2009, the Clean Energy Ministerial (CEM) is a global forum where major economies and forward leaning countries work together to share best practices and promote policies and programmes that encourage and facilitate the transition to a global clean energy economy. Covering the entire spectrum of clean energy issues, CEM aim to share lessons learned and best practices to facilitate the transition to a global clean energy economy.

- As of March 2024, there are 29 member countries in CEM: Australia, Brazil, Canada, Chile, China, Denmark, Finland, France, Germany, India, Indonesia, Italy, Japan, Korea, Mexico, Netherlands, New Zealand, Norway, Poland, Portugal, Russia, Saudi Arabia, South Africa, Spain, Sweden, the United Arab Emirates, the United Kingdom and the United States and the European Commission.
- 21 wide ranging CEM work-streams (initiatives and campaigns) help drive the global clean energy transition. These are yearlong activities which are led by one or more CEM members with coordination with one or more departments within the countries.
- **As of March 2024, India is part of following initiatives and campaigns of CEM**
 - ❖ 21st Century Power Partnership (21CPP) Initiative: Co-lead
 - ❖ International Smart Grid Action Network (ISGAN) Initiative: Co-lead
 - ❖ Super-efficient Equipment and Appliance Deployment (SEAD) Initiative: Co-lead
 - ❖ Bio future Platform Initiative: Co-lead
 - ❖ Bio Future Campaign: Co-lead
 - ❖ Hydrogen Initiative (H2I)



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- ❖ Transforming Solar Supply Chains (Co-lead)
- ❖ Electric Vehicles Initiative (EVI)
- ❖ Global Commercial Vehicles: Drive to Zero
- ❖ Carbon Capture, Utilization and Storage Initiative (CCUS) Initiative
- ❖ Industrial Deep Decarbonisation (co-lead)
- ❖ Green Public Procurement
- ❖ Long-Term Scenarios for the Energy Transition

Several of the world's best technical expert organisations (such as IRENA, IEA, UNEP, UNIDO, NREL, LBNL, etc.) lend their technical assistance and advice to support the work of the CEM.

The Government of India hosted the 14th Clean Energy Ministerial and 8th Mission Innovation (MI-8) Ministerial meeting from 19-22 July 2023 at Goa, bringing together representatives from across Mission Innovation (MI) and the Clean Energy Ministerial (CEM) for one of the largest global clean energy events of the year.

Over the course of the four-day event, Ministerial-level discussions were accompanied by a robust and varied schedule of events, including CEO-Ministerial roundtables and high-level dialogues, over 74 thematic side events (1 B2B dialogue, 4 open High-Level Dialogue and 4 Closed door roundtable) organised by the clean energy community, an impressive Technology Showcase, an Electric Vehicle Rally, and a wide range of networking and cultural events. One of the highlights of CEM14/MI8 was the public-facing technology showcase, which demonstrated cutting-edge advances in clean energy from India and around the world. As part of the Ministerial programme on 21 July 2023, Ministerial Chairs, Minister Shri Raj Kumar Singh (Honourable Minister of Power and Ministry of New & Renewable Energy) and Minister Dr. Jitendra Singh (Honourable Minister of Science & Technology), welcomed Ministers and Heads of Delegation from 26 CEM and MI members and governments, as well as international organisations and key partners to share their clean energy priorities and looking ahead, to identify the priority actions required to supercharge clean energy transitions.

The Ministerial Chairs, Shri Raj Kumar Singh (Honourable Minister of Power and Ministry of New & Renewable Energy) and Dr. Jitendra Singh (Honourable Minister of Science & Technology), welcomed Ministers and Heads of Delegation from 26 CEM and MI member countries. They emphasized India's commitment to clean energy priorities, highlighting the success of achieving the 2030 goal of 40% power generation from renewable sources, nine years ahead of schedule.

India aims to be a torchbearer for emerging economies, transforming its energy landscape through clean energy innovation and deployment. The Chairs emphasized public-private partnerships' crucial role, inviting participation in CEO-Ministerial roundtables on topics like battery storage, low-carbon and green hydrogen, biofuels, and sustainable cooling.



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The plenary discussion underscored CEM and MI's critical role in accelerating clean energy transitions. Coordinated actions, partnerships, and knowledge exchanges are vital for making clean energy affordable, attractive, and globally accessible. Key global highlights showcased achievements, solidifying CEM and MI as pivotal centers in the global clean energy landscape. CEM Impact Brochure, Clean Energy Marine Hubs Initiative, International Hydrogen Trade Forum, Bio-future Platform campaign launched during the event. The platform also facilitated the release of number of reports such as the BloombergNEF Energy Transition Factbook, Transforming Solar Initiative Factbook, Building Resilient Global Solar PV Supply Chains etc.



One of the noteworthy elements of the CEM & MI meetings was the Technology Showcase. The public-facing Technology Showcase, a highlight of CEM- 14/MI-8, demonstrated cutting-edge advances in clean energy globally. Organized under Vehicle and Charging, Infrastructure Showcase, Mission Innovation, and Clean Tech Start-up segments, it provided a unique experience in clean energy. The Department of Science and Technology (DST) showcased technologies and innovations from its R&D centers and institutes across the country.

The technological exhibition featured cutting edge innovations from diverse industries throughout the world, including hydrogen, electric vehicles, and other clean fuel technologies, and offered a distinctive experience. The technology showcase was divided into three sections: Mission Innovation organised by Department of Science and Technology, Clean Tech Start-up organised by TERI, and Vehicle and Charging Infrastructure Showcase organised by SIAM, TERI, CALSTART, and Drive to Zero.



The way forward to CEM and MI's role in the coming year would be to highlight the accomplishments of CEM's workstreams, set higher standards, and make the tools accessible to the broadest possible audience.



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2. G20

The G20, or Group of 20, is the main international forum for economic, financial and political cooperation: it addresses the major global challenges and seeks to generate public policies that resolve them. It is made up of the European Union and 19 countries: Germany, Saudi Arabia, Argentina, Australia, Brazil, Canada, China, South Korea, United States, France, India, Indonesia, Italy, Japan, Mexico, United Kingdom, Russia, South Africa and Turkey. Together, the G20 members represent 80% of the global GDP, 60% of the world population and 75% of global exports.

India assumed the G20 Presidency w.e.f 1st of December 2022. The theme of India's G20 Presidency was "Vasudhaiva Kutumbakam" or "One Earth • One Family • One Future". The G20 Presidency steers the G20 agenda for one year and hosts the Summit. The G20 consists of two parallel tracks: the Finance Track and the Sherpa Track. Finance Ministers and Central Bank Governors lead the Finance Track while Sherpas lead the Sherpa Track after Finance Track.

BEE has supported M/o Power being the nodal Ministry for Energy Transition Working Group (ETWG) to steer the agenda under India's G20 Presidency. The priority areas identified under ETWG are:

- o Energy Transition through Addressing Technology Gaps;
- o Low-cost Financing for Energy Transition;
- o Energy Security and Diversified Supply Chains;
- o Energy Efficiency, Industrial Low Carbon Transitions and Responsible Consumption;
- o Fuels for Future (3F); and
- o Universal Access to Clean Energy and Just, Affordable, and Inclusive Energy Transition Pathways

The G20 Energy Transition Meeting in Goa marked a pioneering step towards sustainable energy, showcasing global cooperation and commitment to a cleaner future. The Energy Transitions Ministerial Meeting (ETMM), held under India's G20 Presidency, concluded in the scenic state of Goa, representing a significant stride in the pursuit of clean, sustainable, affordable, and inclusive energy transitions.

Under the leadership of India's G20 Presidency, G20 Energy Ministers convened with the shared objective of accelerating the global transition to clean and equitable energy systems. While energy ministers from most G20 member countries participated in person, France, Russia, and Mexico joined virtually. Additionally, ministers from guest countries like Bangladesh, Denmark, Egypt, Mauritius, Netherlands, Oman, Singapore, and Spain contributed to the event. Representatives from international organizations, including ADB, CEM, ERIA, IEA, IEF, IRENA, ISA, OPEC, SE4ALL, UNEP, UNIDO, World Bank, World Economic Forum, and GECF, also shared their insights.



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Bureau of Energy Efficiency (BEE) has led discussions pertaining to the priority area titled “Energy Efficiency, Industrial Low Carbon Transitions and Responsible Consumption” under the Energy Transition Working Group (ETWG) track of G20. Prioritizing energy efficiency as the first fuel, the Bureau of Energy Efficiency has developed the “Strategic Plan for Advancing Energy Efficiency across Demand Sectors by 2030”, in collaboration with national and international partners. The plan presents priority actions that G20 Members and other countries worldwide - can roll out in three priority sectors - Buildings, Industry, and Transport - to ramp up investments and realize the benefits of energy efficiency. It also provides recommendations to ramp up investments in energy efficiency and to promote behaviour and lifestyle changes. This echoes Hon’ble Prime Minister’s Lifestyle for Environment (LIFE) mission to foster a collective shift towards mindful consumption practices, in which every citizen promotes a sustainable lifestyle in harmony with the environment, resources preservation, and climate concerns.

G20 Energy Minister has taken a note of High Level Deliverable on ‘Voluntary Action Plan on Doubling the Rate of Energy Efficiency Improvement by 2030’ published along with Energy Transitions Ministerial Meeting- Outcome Document and Chair Summary anchored by BEE.

Furthermore, the Clean Energy Ministerial and Mission Innovation Meeting delved into the importance of accelerating various technologies, particularly in the field of energy storage. Recognizing the significance of storage for achieving Net Zero goals, ministers stressed the need to increase the manufacturing volume of electrolysers. Transmission challenges in certain areas, carbon capture utilization and storage, and the diversification of supply chains were also key areas of discussion.

In conclusion, the G20 Energy Transition Meeting in Goa was an overwhelming success, demonstrating the world’s collective determination to address pressing challenges such as climate change and energy access. Ministers congratulated India for its exceptional organization of the Minister.

Following were the major achievements of BEE under ETWG of G20 Presidency:

- **100 ICONIC SUSTAINABLE BUILDINGS:**

A publication titled “100 ICONIC SUSTAINABLE BUILDINGS” was a result of a collaborative endeavour, led by the BEE, with contributions from partners including Sustainable Energy for All (SEforALL), the Alliance for an Energy Efficient Economy, the World Green Building Council and local Green Building Councils, the Passivhaus Institute, German Development Cooperation,





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the Delegation of European Union to India and the Ministry of Ecological Transition of France.

The establishments listed in this publication exemplify how we can steer sustainability in buildings across the globe, utilizing passive design strategies and efficient heating, cooling, and ventilation technologies. The compilation emphasizes sustainable occupant behaviors through awareness and engagement, highlighting the powerful role of our behaviour towards fostering mindful energy consumption—a key principle of the Mission LiFE (Lifestyle for Environment) launched by Hon'ble Prime Minister.

- **Side event on the 3rd Energy Transitions Working Group Meeting (ETWG) under India's G20 Presidency in Mumbai from 15-17 May 2023**

The three-days' meeting witnessed participation of over 100 delegates from G20 member countries, special invitee countries and International Organisations such as World Bank, Asian Development Bank (ADB), World Economic Forum, United Nations Development Program (UNDP), Clean Energy Ministerial (CEM), International Energy Agency (IEA), Organisation of the Petroleum Exporting Countries (OPEC), Economic Research Institute for ASEAN and East Asia (ERIA), International Solar Alliance (ISA), International Renewable Energy Agency (IRENA), Sustainable Energy for All (SEforALL), United Nations Economic and Social Commission for Asia and the Pacific (UNESCAP), United Nations International Development Organization (UNIDO), and United Nations Environment Program (UNEP).

The 3rd ETWG Meeting was chaired by Shri Alok Kumar, Secretary of the Ministry of Power, Government of India and ETWG Chair. Shri Bhupinder Singh Bhalla, Secretary of the Ministry of New and Renewable Energy, Shri Vivek Bharadwaj, Secretary of the Ministry of Mines, were also part of the meeting and deliberations.

The primary agenda of the 3rd ETWG meeting was the detailed discussions on the draft Ministerial Communique and entailed constructive discussions and deliberations on priority areas. Member countries presented their respective viewpoints. There has been consensus on the proposals in the areas of energy transitions under India's G20 Presidency. Most notable is the consensus on giving high priority to ensure universal access to modern and sustainable energy to all.

On the sidelines, the three-day meeting was complemented by eight side events. The side events witnessed participation of various stakeholders – policymakers, multilateral organizations, financial institutions, business organizations and subject experts.

- a) Workshop with Multilateral Development Banks (MDBs) with the aim for mobilizing low-cost that would enable the scale-up and implementation of critical and emerging technologies such as battery storage, green hydrogen, offshore wind, Bioenergy, and Carbon Capture Utilisation.
- b) Seminar on Just Transition Roadmap – The Seminar deliberated upon challenges faced in Just Transition in the coal sector, primarily in coal-dependent economies. The discussions



covered lessons learnt from various countries in different aspects, namely, Institutional Governance, Repurposing land and infrastructural assets, enabling sharing of knowledge of successful initiatives taken worldwide and also for facilitating technological and financial assistance through collaborations.

- c) Seminar on Biofuels – The Seminar focused on ways to accelerate development and deployment of biofuels, including new technologies through strengthening the alliance on collaboration and advancements in biofuel including creating a Global Biofuel Alliance.
- d) Seminar on Off-shore wind - The event titled “Harnessing Offshore Wind for accelerating energy transition: The Way Forward” provided a platform to aggregate knowledge and best practices for boosting progress on offshore wind in India and globally.
- e) Sharing global policies and best practices to decarbonize ‘Hard to Abate sectors’ - The objective of the side event was to understand challenging aspects of industry transition. It examined various issues such as policy alignment and formulation, technology collaboration, finance mobilization, capacity and skills development, and related aspects of industrial decarbonization.
- f) Seminar on SMRs (Small Module Reactors) for Clean Energy Transition - This Seminar brought together various stakeholders - industry, policymakers, public sector enterprises, private sector companies, regulatory bodies, and international agencies to deliberate upon the key issues with respect to SMRs development and deployment.
- g) Synergizing the Energy Transition Pathways of G20 ETWG and B20, India Industry perspective - This was aimed to exchange high-level commitments through the G20 and business actions from forums like the B20. This event was organised in partnership with the Confederation of Indian Industry (CII), as the designated Secretariat for B20 India.
- h) Accelerating Energy Efficiency and promoting an energy efficient life – The event brought together Mission Efficiency partners, leading energy efficiency stakeholders, and country representatives to increase focus and provide momentum for ambitious actions on energy efficiency, including through G20 processes, and showcased India’s leadership in promoting energy efficient behaviours and lifestyles through the LiFE Campaign (Lifestyle for the Environment).

3. BRICS:

- The BRICS forum consists of 5 member countries namely, Brazil, Russia, India, China and South Africa. During South Africa’s Presidency of BRICS Summits in 2023, 4 new countries namely Iran, Egypt, Ethiopia, and the United Arab Emirates have been included under BRICS.
- BEE represented Ministry of Power in fifth BRICS Youth Energy Summit held on 3rd-4th August 2023 under South Africa BRICS Presidency.



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- BEE supported discussion on Energy Communique during working group meeting for the energy cooperation held on 16th-17th August, 2023 in virtual mode and also supported providing inputs for 8th annual meeting of BRICS Energy Ministers held on 18th August 2023.

4. International Energy Agency (IEA)

The cooperation between India and the IEA intensified and broadened significantly as a result India's participation in the IEA 2009 and 2011 Ministerial meeting, and the endorsement of a joint statement by the Ministry of power, Government of India and the International Energy Agency (IEA) on both occasions during the November 2013 IEA Ministerial meeting.

In March 2017, after a series of intensive consultations with all the relevant ministries, India joined the IEA as an Association country. This was a major milestone for global energy governance and another major step towards the IEA becoming a truly global energy organization and strengthening ties with the key energy players. Since then, Indian delegations have actively participated in IEA committees, meetings and workshops.

Activities so far:

In India, the IEA has been a long-standing partner in enhancing energy efficiency since 2014. The IEA has established strong relationships with the Bureau of Energy Efficiency. IEA's Energy Efficiency work in India has been broad and has included research and development of roadmaps, conducting workshops, and capacity building of professionals.

Under the 'Energy Efficiency for Emerging Economies' collaboration programme, the IEA and BEE have undertaken following during FY 2023-24 projects on:

- Roadmap for Mainstreaming on Energy Efficiency in Residential Buildings in India
- Developing a Policy Package for Unlocking the Energy Efficiency Potential in MSME Segment of Textile Sector in India
- The IEA and the BEE co-hosted the two webinars, one international and one national on Textile sector in India
- The IEA and BEE convened the workshop on Action on transport urban infrastructure and impacts to support social and economic recovery in India
- During the IEA Ministerial meeting held in February 2024, IEA's 31 Member countries issued a Joint Communique to commence membership talks with India and accordingly Inter-Ministerial Committee(IMC) was constituted where DG-BEE is the Convener.



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- 3 -

ACCOUNTS OF BUREAU

- 3.1** Capital Structure
- 3.2** Summary of the Financial Result
- 3.3** Measures taken for Improving or Strengthening the Functioning of the Bureau
- 3.4** Separate Audit Report
- 3.5** Replay to Separate Audit Report
- 3.6** Annual Statement of Accounts



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3.1 Capital Structure

The Corpus Fund of ₹50 crore received from the Ministry of Power has been used for the establishment of Central Energy Conservation Fund under Section 20 of the EC Act, 2001. This Corpus Fund of ₹50 crore has been invested in fixed deposit with Nationalised Bank during Financial Year 2023-24. An amount of Rs. 3.85 crore has been earned as interest. The interest is being utilized to meet the recurring and non-recurring expenditure of the BEE and no fresh infusion of funds from Government was made during the year. Apart from the above an amount of ₹45.00 crore has been received from Ministry of Power towards Augmentation of BEE Corpus Fund. An amount of ₹3.34 crore has been earned as an interest by investing this Corpus Fund of ₹45.00 crore in fixed deposits with nationalised bank during financial year 2023-24. The total of BEE Corpus Fund along with this addition stands to ₹95.00 crore as on 31/03/2024.

3.2 Summary of the Financial Results

During the financial year 2023-24, Bureau had earned ₹384.58 lakhs as interest on Corpus Fund of ₹50 crore invested with fixed deposit & NTPC Bond ₹334.47 lakhs as interest on additional Corpus Fund of ₹45.00 crore invested with Nationalized Bank. Further, the Bureau also earned ₹3.20 lakhs from the fee charged from Energy Auditor Accreditation. The expenditure of the BEE on Establishment, Administration expenses, Non-Recurring and Project expenses had been ₹1179.54 lakhs, ₹197.79 lakhs, ₹79.82 lakhs and ₹0.96 lakhs respectively. Further, an expenditure of ₹213.43 lakhs was incurred towards 23rd National Certification Examination for Energy Managers & Energy Auditors. The excess expenditure over income of ₹266.30 lakhs has been transferred from the previous year excess income over expenditure.

3.3 Measures taken for improving or strengthening the functioning of the Bureau

Measures taken for improving or strengthening the functioning of the Bureau: 1 Stenographer appointed w.e.f. 02.04.2023. 12 Sector Experts, 08 Project Engineers and 02 Consultants also appointed on contractual basis in F.Y. 2023-24.

3.4 Separate Audit Report Of The Comptroller & Auditor General Of India On The Annual Accounts Of Bureau Of Energy Efficiency, New Delhi, For The Year Ended 31 March 2024

1. We have audited the attached Balance Sheet of Bureau of Energy Efficiency (BEE), New Delhi as at 31 March 2024, the Income and Expenditure Account/Receipts and Payments Account for the year ended on that date under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 25(2) of the Energy Conservation Act, 2001, These financial statements are the responsibility of BEE's Management. Our responsibility is to express an opinion on these financial statements based on our audit.



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2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in the financial statements, An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion,
4. Based on our audit we report that:
 - i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - ii) The Balance sheet, Income and Expenditure Account/Receipts and Payments Account dealt with by this report have been drawn up in the format as proscribed by Ministry of Power and adopted by BEE under section 25(1) of the Energy Conservation Act, 2001.
 - iii) In our opinion, proper books of accounts and other relevant records have been maintained by BEE as required under Section 25(1) is so far as it appears from our examination of such books.
 - iv) We further report that:

A. COMMENTS ON ACCOUNTS

1. Balance Sheet

1.1. Corpus/ Capital Fund and Liabilities

Energy Conservation Fund (Schedule-1): Rs. 85,523.34 lakh

Standard & Labeling Fee (S&L): Rs. 69,013.14 lakh

As per Section 25(1) of the Energy Conservation Act 2001, read with the Bureau of Energy Efficiency (Form of Annual Statement of Accounts & Records) Rules, 2007, notified by the Central Government in consultation with the Comptroller and Auditor-General of



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India via notification dated 28 February 2007, accounts are required to be prepared on the accrual method of accounting.

Accrued amount of Standard & Labeling fee for the year 2023-24 was ₹10,257.58 lakh, out of which, fees amounting to ₹. 4965.93 lakh only was recognized on cash basis. This has resulted in understatement of 'Standard & Labeling' fees under Schedule 1 and *Current Assets, Loans, Advances etc.* (Schedule 11) by ₹. 5291.65 lakh each.

Besides this, production data of 473 registered products was not submitted to BEE, due to which S&L, fees could not be accounted for in the accounts.

Further, 'Fees received during the year includes ₹. 4,274.78 lakh which pertains to previous years, and therefore, should have been disclosed separately.

Moreover, the Significant Accounting Policy No. 6 (Schedule 24) regarding recognition of revenue including labeling fee received under Standard & Labeling Scheme on receipt basis, also needs to be modified to follow accrual basis.

1.2. Corpus/ Capital Fund and Liabilities

Current Liabilities and Provisions (Schedule 7): ₹. 3,568.57 lakh

As per Bureau of Energy Efficiency (Forms of Annual Statement of Accounts and Records) Rules, 2007, Financial statements of BEE were required to be prepared on the basis of historical cost convention, unless otherwise stated and on accrual method of accounting

"Current liabilities and Provisions" do not include provision for expenditure of ₹. 207.87 lakh pertaining to various miscellaneous, expenditure incurred during the financial year 2023-24, remaining unpaid at the end of the year. This has resulted in understatement of 'Current liabilities and Provisions and overstatement of "Capital funds/Corpus fund" to the extent of ₹. 207.87 lakh each.

1.3. Current Assets, Loans Advances etc. (Schedule-11): ₹. 9,973.03 lakh

Earmarked/Endowment Funds (Schedule 3): ₹. 557.35 lakh

Current Assets, include various chock testing equipment (which were lying with different testing labs/ third parties for a long period and meant for disposal as scrap through MSTC Ltd.) at their book value of ₹. 74.72 lakh. The same should have, rather, been accounted for at their salcable value (i.e., ₹. 9.09 lakh). This resulted in overstatement of both, 'Current Assests, Loan, Advances etc.' (Schedule- II) as well as 'Earmarked/Endowment Funds' (Schedule 3) by ₹. 65.63 lakh each.



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2. Income and Expenditure Account

2.1. Establishment Expenses (Schedule-20): Rs. 1,179.54 lakh

As per Bureau of Energy Efficiency (Forms of Annual Statement of Accounts and Records) Rules, 2007, Financial statements of BEE were required to be prepared on the basis of historical cost convention, unless otherwise stated and on accrual method of accounting.

Establishment Expenses', however, do not include the accrued amount of salary and allowances of permanent employees amounting to Rs. 49.07 lakh, which resulted in understatement of "Establishment Expenses (Schedule 20) and "Current Liabilities and Provisions" (Schedule-7) by 49.07 lakh each.

The significant Accounting Policy No. 1b (Schedule 24) regarding booking of salary and allowances to the permanent employees on cash basis also needs to be modified in line with above mentioned Rules of BEE.

3. General

3.1. Energy Conservation Fund (Schedule-I) : Rs. 85,523.34 lakh

Section-20 of the Energy Conservation Act, 2001 stipulated for establishment of Central Energy Conservation Fund (CECF) and also provided for credit of all the grants and loans, fees, other sums received by BEE to this fund.

Further, Rule 6(1) of Central Government Account (Receipts and Payments) Rules, 1983 and Rule 7 of General Financial Rules, 2017, inter-alia stipulated that all monies received by or on behalf of the Government as dues, deposits, remittances or otherwise, would be brought into the accredited bank for inclusion in Government Account.

BEE collects various charges, fees, etc., which is public money received on behalf of the Government of India, the same should have been part of Public Account as defined under Article 266(2) of the Constitution of India.

Energy Conservation Fund is, however, not being operated through Public Account and the amount is being kept by BEE in bank accounts.

B. GRANTS-IN AID

Out of the Grants in aid of Rs. 12816.52 lakh (comprising opening balance of Rs. 5883.36 lakh. Amount received during the year Rs. 6195.99 lakh and interest / other income earned Rs. 737.17 lakh). BEE could utilize a sum of Rs. 1130.74 lakh and returned the interest earned to MoP Rs. 738.59 lakh, leaving an unspent balance of Rs. 947.19 lakh as on 31 March 2024.



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C. MANAGEMENT LETTER

Deficiencies which have not been included in the Separate Audit Report would be brought to the notice of the Director General, Bureau of Energy Efficiency, New Delhi, through a Management Letter issued separately for remedial/corrective action.

- v. Subject to our observation in the preceding paragraphs, we report that the Balance Sheet and Income and Expenditure Account/Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.
- vi. In our opinion and to the best of our information and according to the explanations given to us. The said financial statements read together with the Accounting Policies and notes on Accounts and subject to matters mentioned in the Annexure-I to this Draft Separate Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India:
 - a) In so far as it relates to the Balance Sheet, of the state of affairs of Bureau of Energy Efficiency as at 31 March 2024; and
 - b) In so far as it relates to Income and Expenditure Account, of the excess of expenditure over income for the year ended on that date.

For and on behalf of the C&AG of India

Sd./-
(Vinita Mishra)
Director General of Audit (Energy)

Place: New Delhi

Date: 05 November 2024



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Annexure-I

1.	Adequacy of Internal Audit System	<p>BEE does not have an Internal Audit Wing.</p> <p>Internal Audit is being conducted by the MoP, however, Internal Audit for the year 2023-24 has not yet been conducted. Further, various old observations are pending for settlement from 2011.12.</p>
2.	Adequacy of Internal Control System	<p>Despite assurances given by BEE in previous years, it failed to recover interest, ensure proper remittance of interest and other earnings of SDAs. Although Central Nodal Accounts have been opened, BEE has still not controlled the parking of grants by SDAs which undermines the purpose of the Central Nodal Accounts.</p> <p>Therefore, Internal control System in BEE needs to be strengthened. The same has also been commented upon suitably in DSAR.</p>
3.	System of verification of fixed Assets	<p>Physical verification for the year ending March 2024 is under process (as on September 2024).</p>
4.	System of Physical verification of Inventory	
5.	Regularity in payment of Statutory Dues applicable to them	<p>BEE is regular in payment of Statutory Dues.</p> <p>BEE, without obtaining an exemption with regard to applicability of GST on the fees/receipts till date, neither collected nor paid such statutory liability (except for E-Certs fee). Which amounted to Rs. 6826.03 lakh on the fee/receipts collected by BEE for the year 2018-19 to 2023-24.</p>
6.	Significant risk to financial reporting observed during the course of audit	<p>No significant risk perceived.</p>
7.	Details of loss of cash or Government property due to theft, misappropriation, fraud and embezzlement etc. during the year	<p>Management certified that no case was reported during the year.</p>

Director General of Audit (Energy)



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3.5 Reply to Separate Audit Report of the Comptroller & Auditor General of India on the on Annual Accounts of Bureau of Energy Efficiency, New Delhi for the year ended 31 March 2024.

A. Comments on Accounts

1. Balance Sheet

1.1 Corpus/ Capital Fund and Liabilities

Energy Conservation Fund (Schedule -1) : ₹ 85,523.34 lakh

Standard & Labeling fee (S&L): : ₹ 69,013.14 lakh

As per Section 25 (1) of Energy Conservation Act, 2001 read with the Bureau of Energy Efficiency (Form of Annual Statement of Accounts & Records) Rules, 2007, notified by the Central Government in consultation with the Comptroller and Auditor General of India via notification dated 28th February 2007, accounts are required to be prepared on the accrual method of accounting.

Accrued amount of Standard & labeling Fee for the year 2023-24 was Rs 10257.58 lakh, out of which, fees amounting to Rs 4965.93 Lakh only was recognized on cash basis. This has resulted in understatement of 'Standard & Labeling Fees under schedule 1 and 'Current Assets, Loans, advances etc (Schedule 11) by Rs 5291.65 Lakh each.

Besides this, production data of 473 registered products was not submitted to B.E.E., due to which S&L Fees could not be accounted for in the accounts.

Further, 'Fees received during the year' includes Rs 4274.78 lakh which pertains to previous years, and therefore, should have been disclosed separately.

Moreover, the Significant Accounting Policy no 6 (Schedule 24) regarding recognition of revenue including labeling fee received under Standard & Labeling Scheme on receipt basis also needs to be modified to follow accrual basis.

Reply

In sum and substance, as per the Uniform Format of Accounts and Notification No. 92 dated 5th March, 2007, two different accounts are prepared i.e., Receipt & Payment Account and Income & Expenditure Account.

Further, based on above two statements of account all assets and liabilities are accounted for in the balance sheet.

Since inception of this program, the labelling fees are indicated in Schedule 1 of the Balance sheet on receipt basis.

The Schedule 24 on Significant Accounting Policies at para 1 (a) under Accounting Convention state that the Financial statements are prepared under the historical costs



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convention and on the accrual method of accounting, unless otherwise stated

Further Significant Accounting Policy (Schedule 24)at para 6 has consistently mentioned over previous accounting periods that accounting of the Standard & Labeling Fees on receipt basis.

Also various applicable Regulations on Standard and Labeling Fees in force provide that the Production data duly certified by independent Chartered Accountant and the Fees has to be deposited within 30 days from the end of the Financial Year.

Therefore it becomes practically difficult for Bureau to predict the accuracy and certainty of realisation for various reasons ,which are beyond the control of the Bureau.

Most of the Permittees face internal difficulties to complete within specified time lines and make applications for seeking Extensions.

The need to revise the Regulations for extension from the specified time lines is being raised by various permittees, which is under active consideration of the Bureau. At the same time, the need for seeking approval from Ministry of Finance through administrative Ministry to account on cash basis is being considered.

Hence, it is reiterated that the labeling fees cannot be taken on accrual basis as the production of any appliance / equipment can vary.

Secondly the submission of permission fees is only considered valid when supported by independent CA certified statement of the Production Figures and applicable Permission Fees.

The matter is being followed-up with Ministry of Power for its guidance and directions and the same is awaited. On receipt of guidance from Ministry, BEE will take action and accordingly inform to audit.

Bureau is continuously following with such manufacturers who had not submitted the production data and also who have not paid the labeling fee.

Bureau has already blocked their accounts on S&L Portal and also in process to forfeit the performance securities of the respective manufacturers to comply and get payment for labeling fees.

All due diligence to monitor the recoveries of the S&L and other compliances have been taken care of which shall be strengthened in course of preparation of future Financial statements.

1.2 Capital Fund and Liabilities

Current Liabilities and provisions 9Schedule – 7): ₹ 3,568.57 lakh



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As per Bureau of Energy Efficiency (Form of Annual Statement of Accounts & Records) Rules, 2007, Financial statements of B.E.E. were required to be prepared on the basis of historical cost convention, unless otherwise stated and on accrual method of accounting.

'Current Liabilities and Provisions' do not include provision of Rs 207.87 Lakh pertaining to various miscellaneous expenditure, incurred during the Financial year 2023-24, remaining unpaid at the end of the year, This has resulted in understatement of 'Current Liabilities and Provisions' and overstatement of Capital Funds/Corpus Funds' to the extent of Rs 207.87 lakh each.

Reply

In sum and substance, as per the Uniform Format of Accounts and Notification No. 92 dated 5th March, 2007, two different accounts are to be prepared i.e., Receipt & Payment Account (R&P) and Income & Expenditure (I&E) Account is prepared. Further, based on above two statements of account all assets and liabilities are accounted for in the balance sheet.

The Schedule 21 towards the 'Other Administrative Expenses' mention the annual Figures as per I&E and R&P accounts.

BEE is accounting the expenditure towards pay and allowances, contribution to Employees Provident Fund and Dearness Allowance in compliance to the Forms of Annual Statement of Accounts and Records Rules, 2007.

The Schedule 24 on Significant Accounting Policies at para 1 (a) under Accounting Convention state that the Financial statements are prepared under the historical cost convention and on the accrual method of accounting, unless otherwise stated.

Further In regard to pay and allowances including dearness allowance of the permanent employees, BEE has stated in Schedule 24 para 1 (b) on Significant Accounting Policies that the expenses on account of Salary and Allowances will be booked on cash basis.

As per point no. 2(h) of OM No. A-2712/02/2017-Estt.(AL) dated 17th July, 2018 issued by DoPT, "The reimbursement of CEA and hostel subsidy will be done just once in a Financial Year after completion of the Financial Year."

Accordingly, BEE has consistently stated under Significant Accounting Policy that Salary and Allowances to Permanent employees are booked on cash basis.

Further it is pertinent to mention that Payments of Rs 1,99,00,000/- released in May 24 is project related to CSIR –NPL towards additional fund for phase I of LED project as per national/international standards within the extended period of two years from the S&L Funds.



Balance cases pertain to revenue expenses with approximate aggregate implication of Rs 8 lacs are of administrative nature which individually are of small implication and paid on basis of approval of the respective claims of reimbursements.

In respect of other expenses BEE has tried to book all expenses on balance sheet date but in some cases had not received the Bill till to the finalisation of Balance Sheet and last TDS deposit dates .

All due diligence to monitor the approval of the payments and other compliances shall be taken care of in future Financial statements.

**1.3 Current Assets, Loans, Advances etc. (Schedule -11) : ₹ 79,973.03 lakh
Earmarked/ Endowment Funds (Schedule -3): ₹ 557.35 lakh**

Current assets ,include various test check testing equipment (which were lying with different testing labs/third parties for a long period and meant for disposal as scrap through MSTC Ltd) at their book value of Rs 74.72 lakh. The same should have ,rather ,been accounted for at their saleable value (Rs 9.09 lakh).This resulted in overstatement of both,' Current Assets, Loans ,Advances etc (Schedule -11)as well as 'Earmarked/Endowment Funds' Schedule3)by Rs 65.63 Lakh each.

Reply

The Notes on Accounts (Schedule 25) para 9 on Check testing Equipment's mention inter-alia that

- (1) The Check testing Equipment's under Standard & Labeling Program (S&L) have been shown as current assets ,which are lying with third party (Testing Labs) at different locations.
- (2) These inventories are under the Standard & Labeling Program and not for trade purpose.
- (3) BEE has requested all labs to provide the confirmation regarding availability of this stock with them.
- (4) Meanwhile, as per advise of the audit BEE revalued the available stock of Check Testing Equipment's. The method of revaluation has been taken as depreciation @ 15 % per annum as per I-Tax Act subject to residual value of 5 %.

BEE had initiated bidding of the checked tested samples on M/s MSTC Ltd. During the bidding, the highest bid price received was less than the reserved price. Hence, the lots were not auctioned.

Subsequently, BEE has again invited bidding by keeping the reserve price as the highest bid price received in the earlier bidding.



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Based upon the outcome of the Auction through MSTC, action of disposal has commenced during the current FY 2024-25.

Necessary action on accounting for the difference of the revalued price and its sale proceeds, loss on revaluation etc shall be taken on basis of actual transactions during the current FY 2024-25.

2. Income and Expenditure Account

2.1 Establishment Expenses 9Schedule – 20): ₹ 1,179.54 lakh

As per Bureau of Energy Efficiency (Form of Annual Statement of Accounts & Records) Rules, 2007, Financial Statements of B.E.E. were required to be prepared on the basis of historical cost convention, unless otherwise stated and on accrual method of accounting.

Establishment Expenses, however do not include the accrued amount of salary and allowances of permanent employees amounting to Rs 49.07 lakh, which resulted in understatement of 'Establishment Expenses' (Schedule 20) and Current Liabilities and Provisions (Schedule -7) by Rs 49.07 lakh each.

The significant Accounting Policy No 1(b) (Schedule 24) regarding booking of salary and allowances to the permanent employees on cash basis also needs to be modified in line with above mentioned Rules of B.E.E.

Reply

As per the Uniform Format of Accounts and Notification No. 92 dated 5th March, 2007, two different accounts are to be prepared i.e., Receipt & Payment Account (R&P) and Income & Expenditure (I&E) Account is prepared. Further, based on above two statements of account all assets and liabilities are accounted for in the balance sheet.

The Schedule 20 towards the 'Establishment Expenses' mention the annual Figures as per I&E and R&P a/cs

BEE has consistently followed practices which is also in Govt and C&A G towards accounting of Salary and Allowances from March to February every year which is period of twelve months since its inception.

The salary of March is released in April. Accordingly, expenditure towards pay and allowances, contribution to Employees Provident Fund and Dearness Allowance is also accounted for.

To change the policy at this stage will result into an anomalous situation wherein thirteen months expenses is accounted in one accounting period and eleven months is accounted in the succeeding accounting period.

The Schedule 24 on Significant Accounting Policies at para 1 (a) under Accounting



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Convention state that the Financial statements are prepared under the historical costs convention and on the accrual method of accounting ,unless otherwise stated.

Further following the earlier CAG team suggestion, BEE has consistently mentioned over previous accounting periods years under Significant Accounting Policies (Schedule 24) para 1 (b) that Salary and Allowances are booked on cash basis.

3. General

3.1 Energy Conservation Fund (Schedule – 1) : ₹ 85,523.34 lakh

Section 20 of the Energy Conservation Act, 2001 stipulated for establishment of central Energy Conservation Fund (CECF) and also provided for credit of all the grants and loans, fees ,other sums received by Bureau of Energy Efficiency New Delhi to this fund.

Further Rule 6(1)of Central Government Account(receipts and Payments)Rules ,1983 and Rule 7 of General Financial Rules, 2017, interalia stipulated that all monies received by or on behalf of the Government as dues, deposits, remittances or otherwise ,would be brought into the accredited bank for inclusion in Government Account.

B.E.E. collects various charges ,fees, etc, which is public money received on behalf of the Government of India, the same should have been part of Public Account as defined under Article 266 (2) of the Constitution of India.

Energy Conservation Fund, is however, not being operated through Public Account and the amount is being kept by B.E.E. in Bank accounts.

Reply

It is kindly submitted that the Bureau was set up as a body-corporate vide section 3(2) of the Energy Conservation Act, 2001(Act). As per section 20 of the Act ,the Central Energy Conservation Fund was envisaged .

In this regard, Ministry of Power notified the Bureau of Energy Efficiency ,Energy Conservation Fund (Form and Time for preparation of Budget Rules),2015.The section 2(g)of the aforesaid Rules under head “Definitions”

“Fund” means the Central Energy Conservation Fund established under Section 20 of the Act with a initial corpus fund of fifty crore rupees sanctioned and released by the Central Government in the Ministry of Power with the approval of Integrated Finance Division, Ministry of Power vide its sanction No. 14/03/02-EM dated the 27th January, 2003”;

The following are salient features with respect to the creation of Central Energy Conservation Fund:

- 1) The Ministry of Power vide its sanction order – 14/3/02-EM dated 27.01.2003 released Rs.50.00 Crores as corpus Fund to Bureau of Energy Efficiency and directed to place



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it in Central Energy Conservation Fund to meet establishment expenses of BEE from the interest earned.

- 2) The said Sanction order specified that it is for establishment of Central Energy Conservation Fund as stipulated under section 20 of the Energy Conservation Act, 2001.
- 3) The aforesaid fund has been presented in Balance sheet as “CORPUS/CAPITAL FUND AND LIABILITIES” with details under Schedule 1”CORPUS/CAPITAL FUND” under head “ENERGY CONSERVATION FUND” and sub-details “CORPUS FUND”.
- 4) The interest earned from the investments made out of Corpus Funds are utilized towards meeting the salary, allowances and other remuneration of Director General ,Secretary, officers and other employees of the Bureau ,expenses of Bureau in discharge of its functions under section 13 ,fees and allowances to be paid to the members of Governing Council u/s 4(5)of Act and expenses on objects and for purposes authorized by the Act.
- 5) The Notes Instructions and Accounting Principles for compilation of Financial statements contained in the Bureau of Energy Efficiency (Form of Annual Statement of Accounts and Records) Rules, 2007 provide inter-alia that the accounting treatment and presentation in the Balance Sheet and the Income and Expenditure Account of transactions and events shall be governed by their substance and not merely by the legal form.
- 6) The Notes and instructions for schedules of CORPUS/CAPITAL FUND AND LIABILITIES SCHEDULE I - CORPUS/CAPITAL FUND contained in the Bureau of Energy Efficiency (Form of Annual Statement of Accounts and Records) Rules, 2007 provide inter-alia that Corpus/ Capital Fund is akin to Capital, Share Capital or Owners’, Funds. It comprises amounts received by way of contributions specifically to the Corpus, as increased/decreased by the net operating results shown in the Income and Expenditure Account (other than surplus, if any transferred to any Reserves or Earmarked Funds).
- 7) The Bureau being the nodal agency for implementation of the Energy Conservation Act and issuance of all required notifications. This has been discussed during various meetings with the Ministry of Power which has agreed that the amounts be continued to be kept in separate accredited Bank accounts with the Bureau.
- 8) It is pertinent to mention that the Funds are created with the approval of the Central Govt and in compliance of the Energy Conservation Act. The Annual Accounts which includes the Accounts in relation to the Energy Conservation Fund get approved by the Governing Council which is chaired by Hon’ble Minister of Power with Financial



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Advisor as member of the Council. Further the Annual Reports are tabled before the Parliament.

- 9) The Bureau is following all operational modalities of operation of the fund and maintaining due transparency and accuracy in financial records.
- 10) The provisions of the Central Govt Account Rules 1983 as per its Rule 6 and GFR 2017 Rule 7 have neither been discussed before by C&A G with Bureau nor the stated provisions pertain to the facts of the case.

B. Grants-in-aid

Out of the Grants in aid of Rs 12816.52 lakh (comprising opening balance of Rs 5883.36 lakh ,amount received during the year Rs 6195.99 lakh and interest/other income earned Rs 737.17 lakh),B.E.E could utilize a sum of Rs 11,130.74 lakh and returned the interest to MoP Rs 738.59 lakh ,leaving an un-spent balance of Rs 947.19 lakh on 31st March 2024.

Reply

Closing Balance of Rs 947.19 Lakh towards unspent Grants including interest earned on unspent balance was to be returned to the MoP and appears under Schedule 7 'Current Liabilities and Provisions' as at 31-3-2024.

The same has been returned to Ministry of Power in June 24 during the current financial year.



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Annexure-I

1.	Adequacy of Internal Audit System	<p>BEE is not having Internal Audit Wing.</p> <p>Internal Audit is being conducted by the Principal Accounts Office of the Ministry of Power (MoP). However, Internal Audit for the year 2023-24 has not yet been conducted. Further, various old observations are pending for settlement from 2011 – 12.</p>	<p>Reply</p> <p>Although there is no dedicated Internal Audit Wing of the Bureau, the same has been conducted by Chief Controller of Accounts, Principal Accounts Office, Internal Audit Wing, Ministry of Power ,New Delhi since inception. The last Internal Audit was conducted by the office of Chief Controller of Accounts, Principal Accounts Office, Internal Audit Wing, Ministry of Power ,New Delhi for the period FY 2021 upto FY 2023 was completed and the Report dated 22-2-2024 has been provided.</p> <p>The internal audit shall be conducted for the FY 2023-24 by the above independent Internal Audit Wing of the Ministry of Power after they have finalized the schedule of Audit Program as per their schedule on which the Bureau does not have any control. The replies to the Internal Audit observations have been already submitted by the Bureau and the same is under consideration of the Internal Audit wing and may be settled in due course.</p>
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2.	Adequacy of Internal Control System	<p>Despite assurances given by BEE in previous years, it failed to recover interest, ensure proper remittance of interest and other earnings of SDAs. Although Central Nodal Accounts have been opened, BEE has still not controlled the parking of grants by SDAs which undermines the purpose of the Central Nodal Accounts.</p> <p>Therefore, Internal Control System in BEE needs to be strengthened. The same has also been commented upon suitably in DSAR.</p>	<p>Reply</p> <p>The extant Internal control system is adequate to the operations. However the specific areas to strengthen vide the observations of Audit are taken note for implementation.</p>
3.	System of Physical Verification of Assets	<p>Physical verification for the year ending March 2024 is under process (as on September 2024).</p>	<p>Reply</p> <p>Annual Physical verification of fixed assets has been conducted in previous financial years but in the current year it could be commenced late for administrative reasons. However annual Physical Verification of fixed assets pertaining to FY 2023-24 is under process and shall be completed by Sep 2024.</p>
4.	System of Physical verification of inventory		<p>Reply</p> <p>Annual Physical verification of fixed assets has been conducted in previous financial years but in the current year it could be commenced late for administrative reasons. However annual Physical Verification of fixed assets pertaining to FY 2023-24 is under process and shall be completed by Sep 2024</p>



BUREAU OF ENERGY EFFICIENCY
(Ministry of Power, Government of India)

5.	<p>Regularity in payment of Statutory Dues applicable to them.</p>	<p>BEE is regular in payment of Statutory Dues.</p> <p>BEE, without obtaining any exemption with regard to applicability of GST on the fees/receipts till date, neither collected nor paid such statutory liability (except for E-Certs fee), which amounted to ₹6826.03 lakh on the fee/receipts collected by BEE for the years 2018-19 to 2023-24.</p>	<p>Reply</p> <p>As per the professional opinion of tax consultant the activities of Bureau are statutory functions and hence are not in a nature of carrying on or further businesses, therefore, the registration fee and labelling fee collected by Bureau would not be subject to GST.</p> <p>As GST has been transition from service tax, it is need to consider the position of taxability under service tax regime. As per the decision of CESTAT (vide final order no. ST/A/50937/2018-CU [DB] dated 27/02/2018) where the service tax was not chargeable on the fees collected by BEE. It has been upheld by the order that BEE has acted in pursuance to the statutory regulations and obligations in pursuance to an act of Parliament due to which it has collected statutorily fixed fee for such performance hence cannot be subject to service tax.</p> <p>In view of above facts, BEE has written letter to Ministry of Power to seek an appropriate clarification about the applicability of GST on various fees being collected by BEE for different programmes. In response to this and considering the position of taxability under service tax regime and as per the decision of CESTAT (vide final order no. ST/A/50937/2018-CU [DB] dated 27/02/2018) where the service tax was not chargeable on the fees collected by BEE, therefore, the Ministry of Power does not felt necessary to refer the matter with</p>
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			<p>Finance Ministry. In view of above facts, these is not non-compliance by BEE.</p> <p>The Ministry is regularly updated on the non-applicability of GST on Labelling Fees and further guidance on the matter would be complied .</p> <p>However, as per the audit observation Bureau will carry out study through tax expert on this matter and based on the outcomes it will be again referred to the Ministry of Finance through MoP to seek their views on the applicability of GST on the fees collected by BEE. Accordingly, the outcome would be reported to the Audit. In view of the above submissions, it is requested that the audit comment may please not be pursued further.</p>
6.	Significant risk to financial reporting observed during the course of audit	No significant risk perceived.	No significant risks perceived
7.	Details of loss of cash or Government property due to theft, misappropriation, fraud and embezzlement etc. during the year	Management certified that no case was reported during the year.	No further comments

3.6 Annual Statement of Accounts

Annual Statement of Accounts i.e., Balance Sheet, Income & Expenditure Statement and Receipt & Payments Statement of Accounts duly audited are attached herewith.



BUREAU OF ENERGY EFFICIENCY
(Ministry of Power, Government of India)

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of the Entity **BUREAU OF ENERGY EFFICIENCY**

BALANCE SHEET AS AT 31ST MARCH, 2024

(Amount - ₹)

CORPUS/ CAPITAL FUND AND LIABILITIES	Schedule	Current Year	Previous Year
ENERGY CONSERVATION FUND	1	8,55,23,33,539	7,35,97,82,934
RESERVES AND SURPLUS	2	-	-
EARMARKED/ENDOWMENT FUNDS	3	5,57,34,530	63,53,29,868
SECURED LOANS AND BORROWINGS	4	-	-
UNSECURED LOANS AND BORROWINGS	5	-	-
DEFERRED CREDIT LIABILITIES	6	-	-
CURRENT LIABILITIES AND PROVISIONS	7	35,68,57,019	22,78,55,700
TOTAL		8,96,49,25,088	8,22,29,68,502
ASSETS			
FIXED ASSETS	8	1,76,21,758	1,52,20,524
INVESTMENTS - FROM EARMARKED/ENDOWMENT FUNDS	9	95,00,00,000	95,00,00,000
INVESTMENTS - OTHERS	10	-	-
CURRENT ASSETS, LOANS, ADVANCES ETC.	11	7,99,73,03,330	7,25,77,47,978
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)		-	-
TOTAL		8,96,49,25,088	8,22,29,68,502
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Date : 13.06.2024

Place : New Delhi

Hemendra Kumar
Finance & Accounts Officer

Milind Deore
Secretary

Abhay Bakre
Director General



BUREAU OF ENERGY EFFICIENCY
(Ministry of Power, Government of India)

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of the Entity **BUREAU OF ENERGY EFFICIENCY**

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

(Amount - ₹)

	Schedule	Current year	Previous Year
INCOME			
Income from Services	12	-	-
Grants/Subsidies	13	-	-
Fees/Subscriptions	14	3,20,100	5,17,51,443
Income from Investments (Income on Investments from earmarked/endowment. Funds transferred to Funds)	15	7,19,05,481	6,85,16,052
Income from Royalty, Publication etc.	16	-	-
Interest Earned (Net)	17	6,12,19,009	4,52,14,190
Other Income	18	10,77,628	11,41,620
Increase/(decrease) in stock of Finished goods and works-in-progress	19	-	-
TOTAL (A)		13,45,22,218	16,66,23,305
EXPENDITURE			
Establishment Expenses	20	11,79,54,424	13,79,39,255
Other Administrative Expenses etc.	21	1,97,79,312	2,00,02,423
Other Expenses (Project Expenses)	21	2,14,39,232	2,58,45,131
Expenditure on Grants, Subsidies etc.	22	-	-
Interest	23	-	-
Depreciation	8	15,80,458	14,20,514
Loss on Sale of Fixed Assets		3,99,210	-
TOTAL (B)		16,11,52,636	18,52,07,323
Balance being excess of Income over Expenditure (A-B)		(2,66,30,418)	(1,85,84,018)
Transfer to Special Reserve		-	-
Transfer to/from General Reserve		-	-
BALANCE (DEFICIT) BEING CARRIED TO CORPUS/CAPITAL FUND		(2,66,30,418)	(1,85,84,018)
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT, LIABILITIES AND NOTES ON ACCOUNTS	25		

Date : 13.06.2024

Place : New Delhi

Hemendra Kumar
Finance & Accounts Officer

Milind Deore
Secretary

Abhay Bakre
Director General



BUREAU OF ENERGY EFFICIENCY
(Ministry of Power, Government of India)

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of the Entity **BUREAU OF ENERGY EFFICIENCY**

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH, 2024

RECEIPTS		PAYMENTS		Details	Current Year	Previous Year	(Amount - ₹)
Details	Current Year	Previous Year	Current Year				
I. Opening Balances							
a) Cash in Hand	-	-	-	11,57,02,508	13,69,13,862	13,69,13,862	
b) Bank Balances (Schedule - 11)	97,38,16,131	67,76,87,785	67,76,87,785	1,76,37,125	1,88,92,442	1,88,92,442	
i. Savings Accounts	5,36,07,91,329	4,69,98,83,771	4,69,98,83,771				
ii. Deposit Accounts	3,77,52,536	61,70,55,720	61,70,55,720				
iii. Savings Accounts - Plan Scheme	58,66,15,189	6,95,89,75,185	6,95,89,75,185				
iv. Savings CSS Account							
II. Grants Received (Schedule - 3)							
From Government of India (Continued Scheme 2017-20)							
BEE							
i. Energy Conservation Building Codes (ECBC)	9,70,00,000	11,92,93,000	11,92,93,000				
ii. Strengthening of State Designated Agencies (SDA)	5,76,00,000	42,00,00,000	42,00,00,000				
iii. Formulation of R&D for Energy Efficiency Technology	1,25,00,000						
iv. Designated Consumers and Small Medium Enterprises (SME)	2,26,00,000						
v. Agriculture Demand Side Management (Ag DSM)							
vi. Municipal Demand Side Management (Mu DSM)							
vii. Ag DSM- Energy Efficiency in Integrated Cold-chain							
viii. Enforcement of Energy Conservation Act	1,00,00,000						
ix. Capacity Building of DISCOMs	4,15,00,000						
x. EE for Electric Vehicles	1,86,50,000						
xi. EE for Vehicles	26,00,000						
xii. National Energy Conservation Awards & Painting Competition	3,87,99,865						
xiii. Energy Conservation Awareness	1,43,50,000						
EC							
i. National Mission on Enhanced Energy Efficiency	30,40,00,000						
OTHERS (Schedule - 3)							
UNIDO-GEF-BEE Project Receipt	82,75,875	4,50,45,913	4,50,45,913				
III. Income on Investments/ Other Receipts							
a) i. Earmarked Funds (Corpus-BEE) (Schedule - 15)	3,27,38,596	4,24,00,000	4,24,00,000				
ii. Earmarked Funds (Corpus-NMEEE) (Schedule - 15)	4,28,43,319	2,35,91,073	2,35,91,073				
iii. PRGFEE		1,12,578	1,12,578				
iv. VCFEE		93,858	93,858				
v. E-Certs Fee (Schedule - 3)		20,88,005	20,88,005				
b) Earmarked Funds	22,52,134	7,78,34,049	7,78,34,049				
BEE							
i. Energy Conservation Building Codes (ECBC)	29,41,548	8,43,904	8,43,904				
ii. Strengthening of State Designated Agencies (SDA)	43,58,153	30,12,793	30,12,793				
iii. State Energy Conservation Fund (SECF)	6,43,271	16,81,074	16,81,074				
iv. Small Medium Enterprises (SME)	21,66,949	14,00,169	14,00,169				
v. Agriculture Demand Side Management (Ag DSM)	6,15,419	5,99,069	5,99,069				
vi. Municipal Demand Side Management (Mu DSM)	6,97,940	9,68,478	9,68,478				
vii. Enforcement of Energy Conservation Act	54,019						
CIF							
	7,66,46,84,974	6,88,80,57,190	6,88,80,57,190				
CIF							
	1,54,19,79,438	1,25,11,40,315	1,25,11,40,315				

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of the Entity **BUREAU OF ENERGY EFFICIENCY**

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH, 2024

(Amount - ₹)

RECEIPTS B/F	Details	Current Year 7,56,46,84,974	Previous Year 6,88,80,57,190	PAYMENTS B/F	Details	Current Year 1,54,19,79,438	Previous Year 1,25,11,40,315
viii. Formulation of R&D for Energy Efficiency Technology	3,38,254		19,22,254				
ix. Capacity Building of DISCOMs	8,48,549		2,78,544				
x. Ag DSM- Energy Efficiency in Integrated Cold-chain	6,72,756		1,24,987				
xi. EE-Electric Vehicles	5,95,327		1,188				
xii. EE for Vehicles	14,576		9,13,239				
xiii. National Energy Conservation Awards & Painting Competition	9,13,679		27,93,090				
xiv. Energy Conservation Awareness	9,95,110						
Energy Conservation.							
i. National Mission on Enhanced Energy Efficiency (NMEEE)	27,63,215	1,86,18,765	45,69,255			7,55,90,53,754	97,38,16,131
Interest from SDAs							5,36,07,91,329
i. Strengthening of State Designated Agencies (SDA)	4,05,70,373						3,77,52,536
ii. National Mission on Enhanced Energy Efficiency (NMEEE)	1,41,80,255	5,47,50,628					58,66,15,189
IV. Interest Received							
a) On Bank deposits (Schedule - 11 & 17)	4,52,07,331		4,55,28,796				
b) On Bank deposits (Standard & Labelling) (Schedule - 1 & 11)	31,98,00,098		17,35,97,864				
c) Saving Account (Schedule - 17)	8,11,062		3,62,252				
d) ECBC Regn Fees (Schedule-3)	1,13,723		2,56,074				
e) Ecert Trading Fees (Schedule-3)	2,13,615	36,61,45,829	6,02,340				
V. Other Income							
Miscellaneous Income (Processing Fee & RTI Fee) (Sch - 18)	10,06,895		11,41,620				
Examination Fund-2022-23 (22 nd & 23 rd) (Schedule - 14)	-		5,15,20,920				
Energy Auditor Accreditation fee (Schedule - 14)	1,36,100	11,42,995	2,30,523				
VI. Any other receipts							
Building Labelling Fee - ECBC (Schedule - 3)	25,75,000		26,50,000				
Receipts from SDA/Sale of Assets (Schedule - 3)	3,46,545		-				
Sale of Fixed Assets	7,969						
Sale of Assets - Grant in Kind	231						
Standard & Labelling (Regd./Label/Fee) (Schedule - 1 & 11)	94,31,91,289	94,61,21,034	99,29,08,841				
Cheques Write Back due to Expiry		1,09,43,673	20,90,879				
Security Deposit & Performance Security (Schedule - 7)		38,19,294	78,86,095				
Security Deposit (Liabilities)							
Standard & Labelling (S&L) (Schedule - 7)		2,00,75,000	1,87,00,000				
EMD Deposit (Other Current Liabilities-Schedule - 7)		1,47,28,500	1,38,54,130				
Other Receivables (Assets) (Schedule- 11)		2,500	1,25,419				
TOTAL		9,10,10,33,192	8,21,01,15,500	TOTAL		9,10,10,33,192	8,21,01,15,500

Date : 13.06.2024
Place : New Delhi

Hemendra Kumar
Finance & Accounts Officer

Milind Deore
Secretary

Abhay Bakre
Director General



BUREAU OF ENERGY EFFICIENCY
(Ministry of Power, Government of India)



BUREAU OF ENERGY EFFICIENCY
(Ministry of Power, Government of India)

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of the Entity **BUREAU OF ENERGY EFFICIENCY**

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

SCHEDULE 1

(Amount - ₹)

SCHEDULE 1 - CORPUS/ CAPITAL FUND	Current Year		Previous Year	
A. ENERGY CONSERVATION FUND				
1. <u>Corpus Fund</u>				
Opening balance brought forward				
Balance as at the beginning of the year (BEE)	50,00,00,000		50,00,00,000	
Contribution towards Corpus Fund (Augmentation of Corpus Fund - NMEEE)	45,00,00,000	95,00,00,000	45,00,00,000	95,00,00,000
2. <u>Standard & Labeling Fee (S&L)</u>				
Opening balance brought forward	5,68,21,33,448		4,54,55,34,242	
Less: Fund transferred to Scheme during the year (Schedule - 3)	12,22,34,472		12,54,97,578	
Less: CEM Contribution and Project Expenses as per MAC/GC Approval	5,32,86,931		1,26,71,659	
Add: Fees received during the year	94,31,91,289		99,29,08,841	
Add: Interest during the year	45,15,11,137	6,90,13,14,471	28,18,59,602	5,68,21,33,448
3. <u>Excess of Income over Expenditure</u>				
Opening Balance	72,76,49,486		74,62,33,504	
Balance transferred from the Income & Expenditure Account	(2,66,30,418)	70,10,19,068	(1,85,84,018)	72,76,49,486
TOTAL		8,55,23,33,539		7,35,97,82,934
B. OTHERS - PRGFEE & VCFEE FUND				
1. <u>PRGFEE</u>				
Opening balance brought forward	-		-	
Add: Interest during the year	-		1,12,578	
Less: Amount refunded to MoP	-		1,12,578	-
2. <u>VCFEE</u>				
Opening balance brought forward	-		-	
Add: Interest during the year	-		93,858	
Less: Amount refunded to MoP	-		93,858	-
TOTAL		-		-

SCHEDULE 2

SCHEDULE 2 - RESERVES AND SURPLUS:	Current Year		Previous Year	
1. <u>Capital Reserve:</u>				
As per last Account	-		-	
Less : Sale of Assets during the year	-		-	
Less : Loss on Sale of Assets during the year	-		-	
2. <u>Revaluation Reserve:</u>				
As per last Account	-		-	
Addition during the year	-		-	
Less : Deductions during the year	-		-	
3. <u>Special Reserve:</u>				
As per last Account	-		-	
Addition during the year	-		-	
Less : Deductions during the year	-		-	
4. <u>General Reserve:</u>				
As per last Account	-		-	
Addition during the year	-		-	
Less : Deductions during the year	-		-	
TOTAL		-		-



**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
NAME OF THE ENTITY BUREAU OF ENERGY EFFICIENCY**

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

SCHEDULE 3 (Part-I)

(Amount - ₹)

SCHEDULE 3 (Part-I) - EARMARKED FUNDS (Government Grants)	Promoting Energy Efficiency Activities in different sectors of Indian Economy																		Building Energy Efficiency (ECBC)		Balance c/t to next page (pg. no. 7-8)	
	Strengthening of SDAs to promote efficient use of energy and its conservation at State level						Demand Side Management (DSM) Initiatives						Energy Efficiency in Small and Medium Enterprises (SMEs)			Building Energy Efficiency (ECBC)			Current Year	Previous Year		
	SDA Strengthening Programme (SDA)		Contribution to State Energy Conservation Fund (SECF)		Agriculture DSM Programme (Ag DSM)		Ag DSM- Energy Efficiency in Integrated Cold-chain		Municipal DSM Programme (Mu DSM)		Capacity Building of DISCOMS		Energy Efficiency in Small and Medium Enterprises (SMEs)		Building Energy Efficiency (ECBC)		Current Year	Previous Year				
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year			Current Year	Previous Year		
a) Opening balance	19,52,82,748	7,00,51,221	4,16,81,074	4,00,95,764	2,62,92,739	41,845	3,02,78,544	-	4,11,36,648	3,47,019	4,00,27,155	5,90,00,825	6,48,44,408	6,23,17,531	8,80,74,473	85,31,327	52,77,17,789	24,03,85,532				
Less : Opening Balance Re-validation of Unspent Balance	19,22,69,954	-	4,00,00,000	-	2,56,93,670	-	3,00,00,000	-	4,01,66,170	-	3,81,04,901	-	6,35,44,239	-	8,72,30,569	-	51,70,11,503	-				
Net Opening Balance	30,12,794	7,00,51,221	16,81,074	4,00,95,764	5,99,069	41,845	2,78,544	-	9,68,478	3,47,019	19,22,254	5,90,00,825	14,00,169	6,23,17,531	8,43,904	85,31,327	1,07,06,286	24,03,85,532				
b) Additions during the year.	16,00,000	5,76,00,000	2,00,00,000	-	2,36,93,670	-	2,50,00,000	-	2,10,00,000	-	2,30,00,000	-	5,95,44,239	-	7,70,00,000	-	40,92,37,909	-				
i. Re-validation of Unspent Balance	5,76,00,000	42,00,00,000	-	-	5,00,00,000	-	3,00,00,000	-	5,00,00,000	-	4,15,00,000	-	2,26,00,000	-	9,70,00,000	-	21,87,00,000	-				
ii. Donations/grants	4,49,28,526	30,12,793	6,43,271	16,81,074	6,15,419	5,99,069	6,72,756	2,78,544	9,68,478	8,48,549	19,22,254	-	21,66,949	14,00,169	29,41,548	8,43,904	5,35,14,958	1,07,06,285				
iii. Income from investments made on account of funds ¹	1,95,818	-	-	-	47,88,827	-	293	-	42,30,431	-	2,30,620	-	50,69,839	-	2,49,16,198	-	4,68,66,530	-				
iv. Others ²	26,57,37,138	29,77,81,266	2,23,24,345	4,17,76,838	2,49,08,158	5,06,40,914	2,59,51,300	3,02,78,544	2,26,66,418	5,13,15,497	6,72,70,803	6,09,23,079	8,57,11,357	9,95,17,700	17,77,85,452	12,86,68,231	69,23,54,971	95,61,84,817				
TOTAL (a+b)	26,57,37,138	29,77,81,266	2,23,24,345	4,17,76,838	2,49,08,158	5,06,40,914	2,59,51,300	3,02,78,544	2,26,66,418	5,13,15,497	6,72,70,803	6,09,23,079	8,57,11,357	9,95,17,700	17,77,85,452	12,86,68,231	69,23,54,971	95,61,84,817				
c) Utilisation/Expenditure towards objectives of funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
i. Capital Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
- Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
- Check Testing Equipments (Stock in Hand)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
ii. Revenue Expenditure	52,48,156	20,77,966	-	-	14,67,649	-	-	-	-	-	23,71,744	4,07,878	28,69,171	10,41,862	25,41,734	4,55,950	1,44,98,454	39,83,696				
- Salaries, Wages and allowances etc.	20,47,21,523	29,49,51,680	2,00,00,000	-	1,74,37,194	2,43,48,175	2,49,99,707	-	1,67,69,569	1,01,64,194	6,18,97,636	2,01,86,443	7,42,05,229	3,18,63,485	14,65,42,068	3,93,09,303	56,65,72,926	42,08,23,280				
- Other Administrative/Project expenses	4,79,41,319	7,51,620	23,24,345	95,764	12,14,488	-	9,51,300	-	16,66,418	14,655	27,70,803	3,01,603	35,67,118	16,67,945	37,85,452	8,28,505	6,42,21,243	36,60,092				
iii. Grant Refund to MoP	76,30,322	-	-	-	47,88,827	-	293	-	42,30,431	-	2,30,620	-	50,69,839	-	2,49,16,198	-	4,68,66,530	-				
- Interest on Unspent Grant ¹	1,95,818	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,95,818	-				
- Unspent Grant Refund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
- Others ²	26,57,37,138	29,77,81,266	2,23,24,345	95,764	2,49,08,158	2,43,48,175	2,59,51,300	3,02,78,544	2,26,66,418	5,13,15,497	6,72,70,803	6,09,23,079	8,57,11,357	9,95,17,700	17,77,85,452	12,86,68,231	69,23,54,971	95,61,84,817				
TOTAL (c)	26,57,37,138	29,77,81,266	2,23,24,345	95,764	2,49,08,158	2,43,48,175	2,59,51,300	3,02,78,544	2,26,66,418	5,13,15,497	6,72,70,803	6,09,23,079	8,57,11,357	9,95,17,700	17,77,85,452	12,86,68,231	69,23,54,971	95,61,84,817				
NET BALANCE AS AT THE YEAR END (a+b-c) (A)	-	19,52,82,748	-	4,16,81,074	-	2,62,92,739	-	-	-	4,11,36,648	-	4,00,27,155	-	6,48,44,408	-	8,80,74,473	-	52,77,17,789				
a) Income from fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Opening Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Additions during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Less : Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
TOTAL (a)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
b) Assets under Grant	11,533	19,223	-	-	-	-	-	-	8,269	13,781	8,258	13,763	25,133	41,888	11,994	19,990	66,187	1,08,645				
i. Opening balance of the assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
ii. Additions to the assets:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Purchase of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
TOTAL (b)	11,533	19,223	-	-	-	-	-	-	8,269	13,781	8,258	13,763	25,133	41,888	11,994	19,990	66,187	1,08,645				
c) Utilisation/Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
- Sale/ Loss on sale of fixed assets	4,613	7,690	-	-	-	-	-	-	2,171	5,512	1,449	5,505	8,199	16,755	4,798	7,996	21,230	43,458				
- Other Administrative expenses (Depreciation)	4,613	7,690	-	-	-	-	-	-	2,171	5,512	1,449	5,505	8,199	16,755	4,798	7,996	21,230	43,458				
TOTAL (c)	4,613	7,690	-	-	-	-	-	-	2,171	5,512	1,449	5,505	8,199	16,755	4,798	7,996	21,230	43,458				
BALANCE AS AT THE YEAR END (d)=(b-c)	6,920	11,533	-	-	-	-	-	-	6,098	8,269	6,809	8,258	16,934	25,133	7,196	11,994	49,957	65,187				
NET BALANCE AS AT THE YEAR END (B) (a+d)	6,920	11,533	-	-	-	-	-	-	6,098	8,269	6,809	8,258	16,934	25,133	1,13,01,993	86,18,068	1,19,36,754	86,71,261				
GRAND TOTAL (A+B)	6,920	19,52,84,281	-	4,16,81,074	2,62,92,739	-	2,59,51,300	3,02,78,544	6,098	4,11,44,917	6,809	4,00,35,413	16,934	6,49,69,541	1,13,01,993	9,66,92,441	1,19,36,754	83,63,89,050				

NOTE : 1 - Interest on Unspent balance including Interest from SDAs of Rs. 4,05,70,373/- under SDA Project & Rs. 1,41,80,255/- under NMEEET Project.
2 - Others : Sale of Assets & Refund from SDAs.



BUREAU OF ENERGY EFFICIENCY
(Ministry of Power, Government of India)

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
Name of the Entity **BUREAU OF ENERGY EFFICIENCY**

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

SCHEDULE 3 (Part-II)

(Amount - ₹)

SCHEDULE 3 (Part-II) - EARMARKED FUNDS (Government Grants)	Promoting Energy Efficiency Activities in different sectors of Indian Economy												National Mission on Enhanced Energy Efficiency (NMEEE)		Total					
	Enforcement of Energy Conservation Act				Energy Efficiency in Transport Sector				Formulation of R&D for Energy Efficiency Technology				Energy Conservation Awareness, Awards and Painting Competition				National Mission on Enhanced Energy Efficiency (NMEEE) Awareness Campaign		Current Year	Previous Year
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year				
a) Opening balance	52,77,17,789	24,03,85,532	-	-	63,83,185	-	60,743	-	-	59,13,904	2,89,63,406	2,00,90,955	12,05,38,199	2,81,59,908	20,96,93,922	58,83,36,484	59,95,81,059			
Less: Opening Balance Re-validation of Unspent Balance	51,70,11,503	-	-	-	62,68,198	-	59,555	-	-	50,00,665	-	1,72,97,865	-	2,35,90,653	-	56,92,28,439	-			
Net Opening Balance	1,07,06,286	24,03,85,532	-	-	1,24,987	-	1,188	-	-	9,13,239	2,89,63,406	27,93,090	12,05,38,199	45,69,255	20,96,93,922	1,91,08,045	59,95,81,059			
b) Additions during the year:																				
i. Re-validation of Unspent Balance	40,92,37,909	-	-	-	2,15,000	-	-	-	1,00,00,000	5,00,00,000	3,76,01,752	-	-	4,08,88,778	-	56,92,28,439	-			
ii. Donations/grants	21,87,00,000	70,50,93,000	1,00,00,000	26,00,000	1,86,50,000	1,39,00,000	26,00,000	1,25,00,000	3,87,98,865	5,00,00,000	1,43,50,000	-	30,40,00,000	-	61,95,99,865	77,15,93,000				
iii. Income from investments made on account of funds ¹	5,35,14,958	1,07,06,285	54,019	-	5,95,327	1,24,987	1,188	3,38,254	9,13,679	9,13,239	9,95,110	27,93,090	1,69,43,470	45,69,255	7,33,69,393	1,91,08,044				
iv. Others ²	1,95,618	-	-	-	-	-	-	-	-	-	67,496	-	-	83,462	-	3,46,776	-			
TOTAL (a+b)	69,23,54,971	95,61,84,817	1,00,54,019	-	4,08,70,314	1,40,24,987	26,15,764	26,01,188	2,28,38,254	9,06,26,783	7,98,76,645	5,58,07,448	12,33,31,289	36,64,84,965	21,42,63,177	1,28,16,52,518	1,39,02,82,103			
c) Utilisation/Expenditure towards objectives of funds:																				
i. Capital Expenditure																				
- Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
- Check Testing Equipments (Stock in Hand)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
ii. Revenue Expenditure																				
- Salaries, Wages and allowances etc.	1,44,98,454	39,83,656	-	-	12,64,907	-	-	-	17,46,492	11,65,239	32,40,341	-	25,34,050	58,32,082	6,30,80,496	1,35,15,027				
- Other Administrative/Project expenses	56,65,72,926	42,08,23,280	99,22,974	-	3,53,78,527	76,31,802	25,40,445	2,22,24,504	8,48,98,973	7,21,07,005	4,84,46,146	-	9,92,48,021	17,04,99,561	1,04,68,72,021	77,28,50,114				
iii. Grant Refund to MoP																				
- Interest on Unspent Grant ¹	6,42,21,243	36,60,092	54,019	-	7,20,314	-	15,764	3,38,254	18,26,918	6,90,497	37,88,200	14,58,263	78,24,779	9,24,77,437	9,24,77,437	1,36,33,631				
- Unspent Grant Refund	4,66,66,530	-	77,026	-	35,06,586	-	59,555	2,75,496	21,56,400	-	2,65,265	-	-	2,26,30,216	7,58,37,054	-				
- Others ²	1,95,618	-	-	-	-	-	-	-	-	-	67,496	-	-	231	2,63,545	-				
Total	69,23,54,971	42,84,67,028	1,00,54,019	-	4,08,70,314	76,31,802	26,15,764	25,40,445	2,28,38,254	9,06,26,783	7,39,62,741	5,58,07,448	10,32,40,334	36,33,63,000	18,41,56,422	1,27,85,30,553	79,99,98,772			
TOTAL (c)	69,23,54,971	42,84,67,028	1,00,54,019	-	4,08,70,314	76,31,802	26,15,764	25,40,445	2,28,38,254	9,06,26,783	7,39,62,741	5,58,07,448	10,32,40,334	36,64,84,965	18,61,03,269	1,28,16,52,518	80,19,45,619			
NET BALANCE AS AT THE YEAR END (a+b-c) (A)	-	52,77,17,789	-	-	63,93,185	-	60,743	-	-	59,13,904	-	2,00,90,955	-	2,91,59,908	-	58,83,36,484	-			
a) Income from fee																				
Opening Balance	86,06,074	57,00,000	-	-	-	-	-	-	-	-	-	-	-	1,71,44,675	1,44,51,488	2,57,50,749	2,01,51,488			
Additions during the year	25,75,000	25,50,000	-	-	-	-	-	-	-	-	-	-	-	21,54,778	21,01,172	47,29,778	47,51,172			
Interest	1,13,723	2,56,074	-	-	-	-	-	-	-	-	-	-	-	6,02,340	6,02,340	3,27,338	8,58,414			
Less: Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
TOTAL (a)	1,12,94,797	86,06,074	-	-	-	-	-	-	-	-	-	-	-	1,95,13,068	1,71,44,675	3,08,07,865	2,57,50,749			
b) Assets under Grant																				
i. Opening balance of the assets	65,187	1,08,645	-	-	-	-	-	-	-	-	-	-	-	43,46,616	48,04,806	44,13,803	49,13,451			
ii. Additions to the assets:																				
Purchase of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
TOTAL (b)	65,187	1,08,645	-	-	-	-	-	-	-	-	-	-	-	43,46,616	48,04,806	44,13,803	49,13,451			
c) Utilisation/Expenditure																				
- Sale/ Loss on sale of fixed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
- Other Administrative expenses (Depreciation)	21,230	43,458	-	-	-	-	-	-	-	-	-	-	-	25,93,278	24,03,037	26,14,508	24,46,495			
TOTAL (c)	21,230	43,458	-	-	-	-	-	-	-	-	-	-	-	26,04,789	24,03,037	26,26,019	24,46,495			
BALANCE AS AT THE YEAR END (A)-(B)+(C)	49,957	65,187	-	-	63,93,185	-	60,743	-	-	59,13,904	-	2,00,90,955	-	45,67,92	43,48,016	49,09,749	44,13,803			
NET BALANCE AS AT THE YEAR END (B) (a+d)	1,13,38,754	86,71,261	-	-	63,93,185	-	60,743	-	-	59,13,904	-	2,00,90,955	-	2,43,78,860	2,14,93,291	3,57,17,614	3,01,64,552			
GRAND TOTAL (A+B)	1,13,38,754	53,89,650	-	-	63,93,185	-	60,743	-	-	59,13,904	-	2,00,90,955	-	2,43,78,860	4,96,53,199	3,57,17,614	61,85,01,936			

NOTE: 1 - Interest on Unspent balance including Interest from SDAs of Rs. 4,05,70,373/- under SDA Project & Rs. 1,41,80,255/- under NMEEE Project.
2 - Others : Sale of Assets & Refund from SDAs.

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of the Entity **BUREAU OF ENERGY EFFICIENCY**

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

SCHEDULE 3

(Amount - ₹)

SCHEDULE 3 - EARMARKED FUNDS (OTHERS)	UNIDO-GEF-BEE PROJECT		STANDARD & LABELING PROGRAMME		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
a) Opening balance of the funds	42,40,929	2,47,62,678	-	-	42,40,929	2,47,62,678
b) Additions to the Funds:						
i. Donations/grants	82,75,875	4,50,45,913	12,22,34,472	12,54,97,578	13,05,10,347	17,05,43,491
ii. Other additions	-	-	-	-	-	-
TOTAL (a+b)	1,25,16,804	6,98,08,591	12,22,34,472	12,54,97,578	13,47,51,276	19,53,06,169
c) <u>Utilisation/Expenditure towards objectives of funds</u>						
i. <u>Capital Expenditure</u>						
- Fixed Assets	-	-	89,225	-	89,225	-
- Check Testing Equipments	-	-	75,55,936	54,08,141	75,55,936	54,08,141
Total			76,45,161	54,08,141	76,45,161	54,08,141
ii. <u>Revenue Expenditure</u>						
- Salaries, Wages and allowances etc.	-	36,83,172	1,50,84,211	73,13,996	1,50,84,211	1,09,97,168
- Other Administrative/Project expenses	1,07,25,163	6,18,84,490	9,95,05,100	11,27,75,441	11,02,30,263	17,46,59,931
Total	1,07,25,163	6,55,67,662	11,45,89,311	12,00,89,437	12,53,14,474	18,56,57,099
TOTAL (c)	1,07,25,163	6,55,67,662	12,22,34,472	12,54,97,578	13,29,59,635	19,10,65,240
NET BALANCE AS AT THE YEAR END (A) (a+b-c)	17,91,641	42,40,929	-	-	17,91,641	42,40,929
Assets under Grant						
a) <u>Opening balance of the funds</u>	20,922	34,870	1,25,66,982	94,38,558	1,25,87,904	94,73,428
b) <u>Additions to the Funds:</u>						
i. Other additions/Assets/ Funds transfer	18,05,400	-	89,225	-	18,94,625	-
ii. Check Testing Equipments	-	-	75,55,936	54,08,141	75,55,936	54,08,141
TOTAL (a+b)	18,26,322	34,870	2,02,12,143	1,48,46,699	2,20,38,465	1,48,81,569
c) <u>Utilisation/Expenditure towards objectives of funds</u>						
i. <u>Capital Expenditure</u>						
- Fixed Assets	-	-	-	-	-	-
- Sale/ Loss on sale of assets	-	-	-	-	-	-
TOTAL						
ii. <u>Revenue Expenditure</u>						
- Salaries, Wages and allowances etc.	-	-	-	-	-	-
- Other Administrative expenses	7,29,479	13,948	2,38,082	2,65,317	9,67,561	2,79,265
- Depreciation	-	-	-	-	-	-
- Loss on revaluation of Check Testing Equipments	-	-	28,45,629	20,14,400	28,45,629	20,14,400
TOTAL	7,29,479	13,948	30,83,711	22,79,717	38,13,190	22,93,665
TOTAL (c)	7,29,479	13,948	30,83,711	22,79,717	38,13,190	22,93,665
NET BALANCE AS AT THE YEAR END (B)	10,96,843	20,922	1,71,28,432	1,25,66,982	1,82,25,275	1,25,87,904
GRAND TOTAL (A+B)	28,88,464	42,61,851	1,71,28,432	1,25,66,982	2,00,16,916	1,68,28,833
				Schedule-3		
				Govt Grants (Pg. no. 7 & 8)	3,57,17,614	61,85,01,036
				Others (Pg no. 9)	2,00,16,916	1,68,28,833
				Total	5,57,34,530	63,53,29,868



BUREAU OF ENERGY EFFICIENCY
(Ministry of Power, Government of India)



BUREAU OF ENERGY EFFICIENCY
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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of the Entity **BUREAU OF ENERGY EFFICIENCY**

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

SCHEDULE 4 & 5

(Amount - ₹)

SCHEDULE 4 - SECURED LOANS AND BORROWINGS	Current year	Previous Year
1. Central Government	-	-
2. State Government	-	-
3. Financial Institutions		
a) Term Loans	-	-
b) Interest Accrued and due	-	-
4. Banks:		
a) Term Loans	-	-
- Interest accrued and due	-	-
b) Other Loans	-	-
- Interest accrued and due	-	-
5. Other Institutions and Agencies	-	-
6. Debentures and Bonds	-	-
7. Others	-	-
TOTAL	-	-

SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS	Current year	Previous Year
1. Central Government	-	-
2. State Government	-	-
3. Financial Institutions	-	-
4. Banks:		
a) Term Loans	-	-
b) Other Loans	-	-
5. Other Institutions and Agencies	-	-
6. Debentures and Bonds	-	-
7. Fixed Deposits	-	-
8. Others	-	-
TOTAL	-	-



BUREAU OF ENERGY EFFICIENCY
(Ministry of Power, Government of India)

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of the Entity **BUREAU OF ENERGY EFFICIENCY**

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

SCHEDULE 6 & 7

(Amount - ₹)

SCHEDULE 6 - DEFERRED CREDIT LIABILITIES	Current year		Previous Year	
a) Acceptance secured by hypothecation of capital equipment and other assets	-		-	
b) Others	-	-	-	-
TOTAL	-	-	-	-

SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS	Current Year		Previous Year	
A. CURRENT LIABILITIES				
<u>Sundry Creditors</u>				
Sundry Creditors (Others)		42,71,564		10,28,927
Security Deposit & Performance Guarantee		2,14,86,525		2,30,08,683
Security Deposit (Standard & Labelling)		16,72,63,500		14,85,13,500
<u>Duties & Taxes</u>				
TDS Payable	1,05,02,875		87,51,740	
TDS on GST Payable	22,45,342	1,27,48,217	20,11,420	1,07,63,160
<u>Other Current Liabilities</u>				
Payable to MoP	9,47,19,363		-	-
Payable to Others	5,63,67,850	15,10,87,213	4,45,41,430	4,45,41,430
TOTAL (A)		35,68,57,019		22,78,55,700
B. PROVISIONS				
1. For Taxation			-	-
2. Gratuity			-	-
3. Superannuation/Pension			-	-
4. Accumulated Leave Encashment			-	-
5. Trade Warranties/Claims			-	-
TOTAL (B)			-	-
TOTAL (A+B)		35,68,57,019		22,78,55,700



BUREAU OF ENERGY EFFICIENCY
(Ministry of Power, Government of India)

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
Name of the Entity **BUREAU OF ENERGY EFFICIENCY**

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

S. No.	SCHEDULE 8 - FIXED ASSETS DESCRIPTION	Rate of Depreciation	GROSS BLOCK			DEPRECIATION BLOCK			NET BLOCK				
			As on 01/04/23	Additions during the year	Sale	Adjustment	As on 31/03/24	As on 01/04/23	for the year	Sale	Adjustment	As on 31/03/24	As on 31/03/2023
BUREAU OF ENERGY EFFICIENCY													
(A)	Tangible Assets												
1	Land		-	-	-	-	-	-	-	-	-	-	-
2	Building		-	-	-	-	-	-	-	-	-	-	-
3	Furniture & Fixtures	10%	1,73,59,863	4,96,109	7,27,834	1,71,28,138	-	1,14,38,683	6,27,660	5,76,156	56,89,455	59,72,684	
4	Furniture & Fixtures	100%	-	2,050	-	2,050	-	-	2,050	-	-	-	
5	Office Equipments	15%	1,07,90,030	16,63,925	17,06,440	1,07,47,515	-	69,18,509	5,46,017	14,50,939	38,29,006	29,66,599	
6	Office Equipments	100%	-	5,900	-	5,900	-	-	5,900	-	-	-	
7	Vehicle	15%	24,59,824	-	-	24,59,824	-	21,66,864	42,038	-	2,92,960	3,34,998	
8	Computer/Peripherals	40%	61,55,958	7,92,980	-	69,48,938	-	61,62,045	3,42,803	-	7,86,893	3,36,716	
9	Computer/Peripherals	100%	-	4,897	-	4,897	-	-	4,897	-	-	-	
(B)	Intangible Assets												
1	Computer - Software	40%	1,16,976	-	-	1,16,976	-	1,03,337	9,093	-	13,639	22,732	
	TOTAL		3,68,82,651	29,65,861	24,34,274	12,847,374,01,391	15,80,458	20,27,095	12,847	2,67,89,438	1,06,11,953	96,33,729	
ASSETS UNDER GRANT													
(A)	Tangible Assets												
1	Land		-	-	-	-	-	-	-	-	-	-	
2	Building		-	-	-	-	-	-	-	-	-	-	
3	Furniture & Fixtures	10%	7,51,057	-	16,000	7,35,057	-	3,80,401	39,406	11,707	3,54,656	3,98,355	
4	Office Equipments	15%	78,40,794	-	54,850	77,85,944	-	55,62,402	3,92,389	47,632	22,23,542	26,23,149	
5	Computer/Peripherals	40%	1,13,67,468	26,96,525	-	1,40,63,993	-	1,10,67,155	18,25,585	-	29,96,838	21,25,898	
6	Computer/Peripherals	100%	-	6,890	-	6,890	-	-	6,890	-	-	-	
(B)	Intangible Assets												
1	Computer - Software	40%	31,48,725	18,13,675	-	49,62,400	-	35,27,631	8,18,299	-	14,34,769	4,39,393	
2	Computer - Software	100%	-	4,99,500	-	4,99,500	-	-	4,99,500	-	-	-	
	TOTAL		2,31,08,044	50,16,590	70,850	2,75,47,394	5,06,390	2,05,37,589	35,82,069	59,339	70,09,805	55,86,795	
	GRAND TOTAL		5,99,90,695	79,82,451	25,05,124	5,19,237	6,49,48,785	4,73,27,027	51,62,527	20,86,434	1,76,21,758	1,52,20,524	
	PREVIOUS YEAR		5,73,46,084	32,92,196	-	6,47,585	5,99,90,695	4,47,70,171	41,46,274	-	1,52,20,524	1,60,74,602	

Note:- 1. 100% depreciation has been charged on Assets costing Rs.5,000/- or less each.
2. No depreciation has been charged on unservable Assets (Refer S.No. 16 of Schedule-25).



BUREAU OF ENERGY EFFICIENCY
(Ministry of Power, Government of India)

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of the Entity **BUREAU OF ENERGY EFFICIENCY**

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

SCHEDULE 9 & 10

(Amount - ₹)

SCHEDULE 9 - INVESTMENT FROM EARMARKED/ ENDOWMENT FUNDS		Current year	Previous Year
1. In Government Securities		-	-
2. Other approved Securities		-	-
3. Shares		-	-
4. Corpus Fund			
i. Bonds of NTPC (20 year)	-		50,00,00,000
ii. FDR (Augmentation of Corpus Fund - BEE)	50,00,00,000		-
iii. FDR (Augmentation of Corpus Fund - NMEEE)	45,00,00,000	95,00,00,000	45,00,00,000
5. Subsidiaries and Joint Ventures		-	-
6. Others			
TOTAL		95,00,00,000	95,00,00,000

SCHEDULE 10 - INVESTMENT - OTHERS		Current year	Previous Year
1. In Government Securities		-	-
2. Other approved Securities		-	-
3. Shares		-	-
4. Debentures and Bonds		-	-
5. Subsidiaries and Joint Ventures		-	-
6. Others		-	-
TOTAL		-	-



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(Ministry of Power, Government of India)

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of the Entity **BUREAU OF ENERGY EFFICIENCY**

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

SCHEDULE 11

(Amount - ₹)

SCHEDULE 11- CURRENT ASSETS, LOANS, ADVANCES ETC.	Current Year		Previous Year	
A. CURRENT ASSETS:				
I. Cash-in-Hand	-	-	-	-
II. Bank Accounts (With Scheduled Banks)				
- On Deposit Accounts				
FDRs with Scheduled banks - BEE	80,29,39,005		81,52,57,087	
FDRs with Scheduled banks - S&L	6,18,21,33,448		4,54,55,34,242	
	6,98,50,72,453		5,36,07,91,329	
- On Savings Accounts				
BEE (Bank of Baroda Saving Bank A/c) - BEE	6,91,86,930		3,26,68,519	
BEE (Bank of Baroda Saving Bank A/c) - S&L	36,45,03,189		91,36,32,410	
BEE (Bank of Baroda Saving Bank A/c) - Plan Scheme	3,08,76,522		3,77,52,536	
BEE (Bank of Baroda Saving Bank A/c) - Examination	14,44,492		2,60,84,326	
BEE (Bank of Baroda Saving Bank A/c) - CSS-1	5,34,02,655		53,53,41,625	
BEE (Bank of Baroda Saving Bank A/c) - CSS-2	2,19,47,461		4,23,57,562	
BEE (Bank of Baroda Current Bank A/c) - CSS-1 - Holding	2,51,49,458		43,14,953	
BEE (Bank of Baroda Current Bank A/c) - CSS-2 - Holding	59,91,399		46,01,049	
BEE (Indian Overseas Saving Bank A/c) - Chennai	6,31,312		6,14,280	
BEE (Indian Overseas Saving Bank A/c) - Delhi	8,47,883		8,16,596	
	57,39,81,301	7,55,90,53,754	1,59,81,83,856	6,95,89,75,185
III. Check Testing Equipment (S&L Project) (Refer S.No.09 of Schedule-25)		1,61,25,219		1,14,14,912
B. LOANS, ADVANCES AND OTHER ASSETS:				
I. Other Advances and Receivables				
BEE	-		6,000	
Energy Auditors Accreditation Fees - Receivable	1,84,000		-	
Standard & Labeling (S&L)	83,680		84,138	
National Productivity Council, Chennai	-		86,06,683	
Other Advances	6,76,872	9,44,552	11,32,776	98,29,597
II. Staff Advances		5,81,850		1,03,900
III. Other Deposits (Security Deposits)		3,97,000		3,97,000
IV. Income Accrued (On Investments/Fixed Deposit Receipts)				
i. BEE	5,83,94,022		3,74,73,823	
ii. NMEEE	69,09,551		1,63,05,568	
iii. S&L	35,45,93,697	41,98,97,270	22,28,82,658	27,66,62,049
V. Other				
TDS on ESCERTS TRADING FEES		2,39,502		3,36,858
VI. Prepaid Expenses		64,183		28,477
TOTAL		7,99,73,03,330		7,25,77,47,978



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Name of the Entity **BUREAU OF ENERGY EFFICIENCY**

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

SCHEDULE 12 & 13

(Amount - ₹)

SCHEDULE 12 - INCOME FROM SALES/SERVICES	Current Year	Previous Year
1) <u>Income from Sales</u>		
a) Sale of Finished Goods	-	-
b) Sale of Raw Material	-	-
c) Sale of Scraps	-	-
2) <u>Income from Services</u>		
a) Labour and Processing Charges	-	-
b) Professional/Consultancy Services	-	-
c) Agency Commission and Brokerage	-	-
d) Maintenance Services (Equipment/Property)	-	-
e) Others	-	-
TOTAL	-	-

SCHEDULE 13 - GRANTS/SUBSIDIES	Current Year	Previous Year
(Irrevocable Grants & Subsidies Received)		
1. Central Government	-	-
2. State Government(s)	-	-
3. Government Agencies	-	-
4. Institutions/Welfare Bodies	-	-
5. International Organisations	-	-
TOTAL	-	-



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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

SCHEDULE 14 & 15

(Amount - ₹)

SCHEDULE 14 - FEES/SUBSCRIPTION	Current Year	Previous Year
1. Entrance Fees	-	-
2. Annual Fees (National Level Certification Examination)	-	5,15,20,920
3. Energy Auditor Accreditation Fees	3,20,100	2,30,523
TOTAL	3,20,100	5,17,51,443

SCHEDULE 15 - INCOME FROM INVESTMENTS	Investment from Earmarked Fund		Investment - Others	
	Current Year	Previous Year	Current Year	Previous Year
(Income on Invest. From Earmarked/Endowment Funds transferred to Funds)				
1. Interest				
a) On Govt. Securities	-	-	-	-
b) Other Bonds (NTPC - Corpus Fund)	36,01,096	4,24,00,000	-	-
c) <u>Corpus Fund (Fixed Deposit with bank)</u>				
-BEE	3,48,57,083	-	-	-
-NMEEE	3,34,47,302	2,61,16,052		
2. Dividends				
a) On Shares	-	-	-	-
b) On Mutual Fund Securities	-	-	-	-
3. Rents	-	-	-	-
4. Others	-	-	-	-
TOTAL	7,19,05,481	6,85,16,052	-	-



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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

SCHEDULE 16 & 17

(Amount - ₹)

SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC.	Current Year	Previous Year
a) Income from Royalty	-	-
b) Income from Publications	-	-
TOTAL	-	-

SCHEDULE 17 - INTEREST EARNED	Current Year	Previous Year
1. On Term Deposits:		
a) <u>With Scheduled Banks</u>		
Interest Income	6,04,07,947	4,48,51,938
b) With Non-Scheduled Banks	-	-
c) With Institutions	-	-
d) Others	-	-
2. On Saving Accounts:		
a) <u>With Scheduled Banks</u>		
Interest Income	8,11,062	3,62,252
b) With Non-Scheduled Banks	-	-
c) Post Office Savings Accounts	-	-
d) Others	-	-
3. On Loans:		
a) Employees/Staff	-	-
b) Others	-	-
4. Interest on Debtors and Other Receivables	-	-
5. Interest on Gratuity Fund	-	-
TOTAL	6,12,19,009	4,52,14,190



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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

SCHEDULE 18, 19 & 20

(Amount - ₹)

SCHEDULE 18 - OTHER INCOME	Current Year	Previous Year
1. Profit on Sale/disposal of Assets:		
a) Owned assets	-	-
b) Assets acquired out of grants, or received free of cost	-	-
2. Miscellaneous Receipts	10,00,895	11,41,620
3. Others (Sundry balances write back)	76,733	-
TOTAL	10,77,628	11,41,620

SCHEDULE 19 - INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS	Current Year	Previous Year
a) Closing stock		
- Finished Goods	-	-
- Work-in-progress	-	-
b) Less: Opening stock		
- Finished Goods	-	-
- Work-in-progress	-	-
NET INCREASE/DECREASE [a-b]	-	-

SCHEDULE 20 - ESTABLISHMENT EXPENSES	Current Year		Previous Year	
	(I & E)	(R & P)	(I & E)	(R & P)
a) Salaries and Wages	9,19,92,389	8,96,83,458	11,84,11,572	11,81,07,341
b) Allowances and Bonus	38,08,239	43,69,742	45,08,710	40,11,461
c) EPF Charges	1,22,65,980	1,19,96,206	98,22,264	97,41,898
d) Others (Leave Salary)	4,57,020	4,60,738	4,60,738	-
e) Others (Pension Contribution)	9,09,623	9,88,011	9,88,011	-
f) Expenses on Employees' Retirement and Terminal Benefits (Gratuity)	25,97,765	25,97,765	2,76,961	8,08,021
g) Expenses on Employees' Retirement and Terminal Benefits (Leave Encashment)	28,41,833	28,41,833	13,29,108	21,90,959
h) Staff Welfare Expenses	26,58,328	27,64,755	21,41,891	20,54,182
i) Prior Period	4,23,247	-	-	-
TOTAL	11,79,54,424	11,57,02,508	13,79,39,255	13,69,13,862



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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

SCHEDULE 21

(Amount - ₹)

SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC.	Current Year		Previous Year	
	(I & E)	(R & P)	(I & E)	(R & P)
a) Repairs and Maintenance	14,45,288	15,04,973	31,70,284	29,68,983
b) Vehicle Running and Maintenance	23,85,498	23,77,588	14,39,448	14,29,802
c) Postage, Telephone & Communication Charges	11,43,652	11,65,032	12,24,954	11,44,948
d) Printing & Stationery	23,78,180	23,66,389	17,60,620	17,33,525
e) Travelling and Conveyance Expenses	17,49,378	10,35,712	32,47,990	33,05,335
f) Expenses on Workshop, Seminar & Training Programme	38,38,416	33,07,691	22,03,883	27,28,571
g) Auditor Remuneration	14,41,440	6,86,400	14,41,440	-
h) Legal & Professional Charges	17,55,268	16,66,800	10,20,003	10,57,629
i) Advertisement and Publicity	1,56,456	1,56,456	10,08,240	10,08,240
j) Office Maintenance	18,82,817	17,67,624	30,43,428	30,73,276
k) Bank Charges	8,161	7,702	71	71
l) Prior Period Expenses	15,94,758	15,94,758	4,42,062	4,42,062
TOTAL - A	1,97,79,312	1,76,37,125	2,00,02,423	1,88,92,442

SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC.	Current Year		Previous Year	
	(I & E)	(R & P)	(I & E)	(R & P)
<u>Project Expenditure - (BEE)</u>				
National Level Certification Examination	2,13,43,268	1,27,94,014	2,57,07,945	3,68,76,087
Energy Auditors Accreditation	95,964	95,964	1,37,186	1,37,186
	2,14,39,232	1,28,89,978	2,58,45,131	3,70,13,273
<u>Grants-in-Aid Projects (Ministry of Power)</u>				
Energy Conservation Building Codes (ECBC)	-	14,89,10,341	-	3,92,14,980
State Designated Agencies (SDA)	-	20,99,68,352	-	29,64,14,784
State Energy Conservation Fund (SECF)	-	2,00,00,000	-	-
Ag DSM- Energy Efficiency in Integrated Cold-chain	-	2,49,99,707	-	2,43,29,711
Agriculture Demand Side Management (Ag.DSM)	-	1,89,25,807	-	-
Municipal Demand Side Management (Mu.DSM)	-	1,67,69,569	-	1,01,64,194
Small Medium Enterprises (SME)	-	7,45,93,287	-	3,25,59,192
Capacity Building of DISCOMS	-	6,18,32,572	-	2,05,94,321
EE for Vehicles	-	26,79,759	-	23,25,153
EE for Electric Vehicles	-	3,68,47,806	-	71,69,080
Formulation of R&D for Energy Efficiency Technology	-	2,22,24,504	-	-
Enforcement of Energy Conservation Act	-	89,13,858	-	-
National Energy Conservation Awards & Painting Competition	-	8,64,67,661	-	7,26,91,208
Energy Conservation Awareness (Awareness Campaign)	-	5,38,94,059	-	9,90,92,183
Nation Mission on Enhanced Energy Efficiency (NMEEE)	-	31,99,76,240	-	17,32,30,139
	-	1,10,70,03,522	-	77,77,84,945
<u>Project Expenditure - (OTHERS)</u>				
UNIDO Project	-	1,09,10,756	-	6,54,27,606
Standard & Labelling (S&L)	-	16,82,94,257	-	12,91,89,891
	-	17,92,05,013	-	19,46,17,497
TOTAL - B	2,14,39,232	1,29,90,98,513	2,58,45,131	1,00,94,15,715
TOTAL - (A+B)	4,12,18,544	1,31,67,35,638	4,58,47,554	1,02,83,08,157



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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

SCHEDULE 22 & 23

(Amount - ₹)

SCHEDULE 22 - EXPENDITURE ON GRANTS, SUBSIDIES ETC.	Current Year	Previous Year
a) Grants given to Institutions/Organisations	-	-
b) Subsidies given to Institutions/Organisations	-	-
TOTAL	-	-

SCHEDULE 23 - INTEREST	Current Year	Previous Year
a) On fixed loans	-	-
b) On Other Loans (including Bank Charges)	-	-
c) Others	-	-
TOTAL	-	-



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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)

Name of Entity **BUREAU OF ENERGY EFFICIENCY**

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2024

SCHEDULE 24 – SIGNIFICANT ACCOUNTING POLICIES

1) ACCOUNTING CONVENTION

- a. The financial statements are prepared under the historical cost convention and on the accrual method of accounting, unless otherwise stated.
- b. In case of expenses on account of Salary and Allowances to the permanent employees are booked on cash basis.

2) INVENTORIES

Inventories are valued at Cost.

3) INVESTMENTS

Investments are carried at cost.

4) FIXED ASSETS

- a. Fixed assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses in related to acquisition.
- b. Fixed Assets received by way of non-monetary grants (other than Corpus Fund) are capitalized at values stated, by corresponding credit to Capital Reserve.
- c. Fixed Assets representing Grant-in-Kind are reduced by an amount of depreciation provided during the year on such assets and a corresponding reduction in Capital Reserve created on account of Grant-in Kind is made.

5) DEPRECIATION

- a. Depreciation on Fixed assets is computed on written down value except on unserviceable items in accordance with the rate prescribed in the Income Tax Act, 1961.
- b. In respect of additions to/deductions from fixed assets during the year, depreciation is considered on pro-rata basis as under: -

Assets acquired/put to use for up to 180 days = Depreciation for six months

Assets acquired/put to use for more than 180 days = Depreciation for full year



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- c. Assets costing Rs.5,000/- or less each are fully provided.
- d. Depreciation is segregated into Fixed Assets and Fixed Assets representing Grant-in-Kind.

6) ACCOUNTING FOR GRANTS AND REVENUE

Grants and Revenue including labelling fee received under Standard & Labelling Scheme are accounted for on the receipt basis except interest income.

7) GOVERNMENT and OTHER GRANTS/SUBSIDIES

- a. Government grants of the nature of contribution towards capital cost of setting up projects are treated as Capital Reserve.
- b. Grant-in-Kind received in the form of Fixed Assets is shown under Capital Reserve net of depreciation provided on such assets.
- c. Government and Other grants/subsidy are accounted on realization basis and are shown as Income under Grants received from Central Government.
- d. Expenditure incurred under various Schemes against Grants received from Ministry of Power, Government of India is accounted for the year of release of Grant.

8) FOREIGN CURRENCY TRANSACTIONS

- a. Transactions denominated in foreign currency are accounted at the exchange rate prevailing at the date of transaction.
- b. Current assets, foreign currency loans and current liabilities are converted at the exchange rate prevailing as at the year-end and the resultant gain / loss is adjusted to cost under relevant Projects.

9) LEASE

Lease rentals are expensed with reference to lease terms.

10) RETIREMENT BENEFITS

- a. The Bureau has taken the Gratuity Policy with LIC of India for Liability towards gratuity payable on death/retirement of its employees.
- b. The Bureau has taken the Leave Encashment benefit Policy of LIC of India for Liability towards Leave Encashment benefit of its employees.
- c. As per rule called the "Bureau of Energy Efficiency (Terms and Conditions of Service of Employees) Rules, 2017,' all retired employees are entitled for reimbursement of medical expenses (Indoor and Outdoor).



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Name of Entity **BUREAU OF ENERGY EFFICIENCY**

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2024

SCHEDULE 25 – NOTES ON ACCOUNTS

1) **CONTINGENT LIABILITIES**

NIL

2) **CURRENT ASSETS, LOANS AND ADVANCES**

In the opinion of the Management, the current assets, loans and advances have a value on realization in the ordinary course of transaction, equal at least to the aggregate amount shown in the Balance Sheet.

3) **TAXATION**

Section 49 of The Energy Conservation Act, 2001, Exemption from tax on Income provides – “Notwithstanding anything contained in the Income Tax Act, 1961 (43 of 1961) or any other enactment for the time being in force relating to the tax on Income, profit or gains –

(a) The Bureau;

(b) The existing Energy Management Centre from the date of its constitution to the date of establishment of the Bureau,

shall not be liable to pay any income-tax or any tax in respect of their income, profits or gains derived”.

In accordance with the above, there is no taxable Income of the Bureau under Income Tax Act 1961 and, therefore no provision for Income Tax has been considered.

4) **FOREIGN CURRENCY TRANSACTIONS**

The Bureau has incurred the foreign currency expenditure on account of Annual Contribution to IEA/CEM and foreign travelling expenditure.

5) **RETIREMENT BENEFITS**

The Bureau has paid of Rs.25,97,765 /- towards premium paid to LIC of India on account of Gratuity and Rs. 28,41,833/- on account of Leave Encashment Benefits for regular



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employee of BEE and NMEEE. BEE maintains Gratuity / Leave encashment of its employees through LIC (a Government Body), LIC does the actuarial valuation for the employees of BEE and NMEEE. As per the certificates issued by the LIC, the actuarial value of the Gratuity fund and Group Leave Encashment Scheme as on 31/3/2024 are as follows: -

- i. Gratuity fund - Rs. 1,71,41,224/-
(Previous year – Rs.1,36,40,583/-)
 - ii. Group Leave Encashment Schemes - Rs. 1,74,04,322/-
(Previous year – Rs.1,36,40,693/-)
- 6) Bureau has earned interest income on sweep accounts with bank in respect of unutilized funds of various Government Schemes. Hence, Interest income calculated on the unutilized fund on the basis of monthly average balance has been credited to respective Schemes out of the Interest Income received and the same is being returned to Ministry of Power.
- 7) During the year an amount of Rs. 1,39,47,02,425/- (Schedule-1) (Previous year – Rs.1,27,47,68,443/-) has been received by the Bureau as labeling fee and interest from Bank thereon through the implementation of Standard & Labeling Programme under clauses (a), (b) and (d) of Section 14 of the EC Act. Bureau has considered the labeling fee under Standard & Labeling Programme (S&L) on receipt basis to maintain the uniformity.
- 8) During the year 2017-18, under PAT Cycle-I, the Scheme of E-Certs (Energy Saving Certificates) trading has been introduced vide Central Electricity Regulatory Commission Notification No. L-1/97/2016 dated 27/5/2016. Under the Scheme, BEE acts as Administrator of the Scheme and POSOCO acts as Registry. POSOCO will collect all the fee and charges from eligible entities and will maintain all books of accounts for the same. POSOCO will share fee and charges in the ratio of 50:50 between the Registry and the Administrator. During the financial year Rs. 21,54,778/- has been received from POSOCO on account of E-Cert Trading Fees.
- 9) Check Testing Equipments amounting to Rs. 1,61,25,219/- (Previous Year Rs. 1,14,14,912/-) under Standard & Labeling Programme (S&L) have been shown as Current Assets, which are lying with third party (Testing Labs) at different locations. These inventories are under the Standard & Labelling Programme and not for trade purpose. BEE has requested all labs to provide the confirmation regarding availability of



this stock with them. Meanwhile, as per advice of the audit BEE revalued the available stock of Check Testing Equipment's. The method of revaluation has been taken as Deprecation @ 15% per annum as per I-Tax Act subject to residual value of 5%. Product wise details of Check testing equipments as on 31/03/2024 are as follows: -

S.No.	Name of the Equipment	Value as on 1/4/2023	Additions during the year	Total Cost	Loss on revaluation	Revalued as on 31/3/2024
1	Air conditioners	44,63,259	42,14,063	86,77,322	13,01,598	73,75,724
2	Ceiling Fan	71,157	3,000	74,157	11,124	63,033
3	Induction Cooktop	19,908	-	19,908	2,986	16,922
4	Induction Motors	60,023	-	60,023	9,003	51,020
5	Pump Set	2,57,884	-	2,57,884	38,683	2,19,201
6	Microwave Oven	10,191	6,000	16,191	2,429	13,762
7	Refrigerators	30,73,432	22,61,068	53,34,500	8,00,175	45,34,325
8	Television	21,65,982	3,26,856	24,92,838	3,73,926	21,18,912
9	Tubular Fluorescent Lamp	2,33,275	1,20,771	3,54,046	53,107	3,00,939
10	Washing Machine	1,21,194	-	1,21,194	18,180	1,03,014
11	Water Heaters	9,38,607	6,24,178	15,62,785	2,34,418	13,28,367
	TOTAL	1,14,14,912	75,55,936	1,89,70,848	28,45,629	1,61,25,219

Loss on revaluation of Rs. 28,45,629/- has been shown as "Other Administrative Expenses' under Schedule-3. Check Testing Equipment's under S&L Scheme has been shown at revalued cost of Rs. 1,61,25,219/- in Schedule-11.

- 10) Bid Processing fee and RTI fee etc. Rs.10,00,895/- (Previous year – Rs.11,41,620/- including RTI fee) has been shown as "Fees for Miscellaneous Services" under the Schedule-18 – Other Income.
- 11) In exercise of the powers conferred by clauses (n), (o) and (p) of sub-section (2) of section 13, clauses (d), (e) and (f) of sub-section (2) of section 58 and section 8 of EC Act, the Bureau of Energy Efficiency with the previous approval of the Central Government, is conducting examination to identify Energy Managers & Auditors from 2004 onwards. During the Financial Year 2023-24 no exam has been conducted. The Project Expenses amounting to Rs. 2,13,43,268/- under Other Administrative Expenditure (Schedule- 21) includes Rs. 2,00,58,207/- which is related to 23rd exam which was conducted in FY 2022-23.



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- 12) An amount of Rs. 9,47,19,363/- of unspent balance of grants including interest earned on unspent balance is refundable to MoP which is shown under Schedule-7- Current Liabilities and Provisions.
- 13) During the year NTPC Bonds (Corpus Fund) of Rs. 50 crores have been matured. After the maturity of NTPC Bonds, BEE has invested Corpus Fund of Rs. 50 crores in Fixed Deposit with Bank which is shown under Schedule-9 – “Investments”.
- 14) During the year Energy Accreditation Fees amounting to Rs. 1,84,000/- receivable from Accredited Energy Auditors. Fee receivable has been shown under Schedule-11- Current Assets, Loans, Advances etc.
- 15) The Bureau has paid Clean Energy Ministerial (CEM) voluntary contribution of Rs. 90,78,933/- and Rs. 4,42,07,998/- towards Clean Energy Ministerial (CEM) workshop expenses during the F.Y. 2023-24. As per the approval of MAC and MoP/MoF, the expenditure has been incurred from S&L Fee and the same has been shown under Schedule-1.
- 16) During the year no depreciation had been charged on the following un-serviceable assets.

Particulars	Gross Value	WDV
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Tangible Assets	70,53,546/-	1,64,619/-
Intangible Assets	50,63,274/-	35,962/-
TOTAL	1,21,16,820/-	2,00,581/-
ASSETS UNDER GRANT		
Tangible Assets	-	-
Intangible Assets	10,84,737/-	7,816/-
TOTAL	10,84,737/-	7,816/-

- 17) Corresponding figures for the previous year have been re-grouped/re-arranged, wherever necessary.
- 18) Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31st March, 2024 and the Income and Expenditure Account for the year ended on that date.



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- 4 -

ADMINISTRATION

- 4.1 Grievance Redressed
- 4.2 Right to Information Act
- 4.3 Welfare of SC/ST/OBC
- 4.4 Welfare of Minorities
- 4.5 Implementation of Official Language
- 4.6 Vigilance
- 4.7 Welfare of persons with Disabilities



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4.1 Grievance Redressed

Grievances are received in the Bureau of Energy Efficiency through Centralized Public Grievance Redress And Monitoring System (CPGRAM), an online web-enabled system over NICNET developed by NIC, in association with Directorate of Public Grievances (DPG) and Department of Administrative Reforms and Public Grievances (DARPG).

During 2023-24, in all 27 grievances were received in BEE from the CPGRAM portal and the same were disposed off within admissible time limit.

4.2 Right to Information Act

During the year 2023-24, in all 139 application seeking information under RTI Act were received in BEE and all of these were replied to/transferred within the admissible time limit.

During the same period 23 appeals were also received by the Appellate Authorities, they were also disposed off within admissible time limit.

4.3 Welfare of SC/ST/OBC

Representation of SC/ST/OBC in the Bureau of Energy Efficiency is indicated in proforma given below:-

Group	Total Employees as on 31.03.2024	Representation					
		SCs	SC%	STs	ST%	OBC	OBC%
A	17	02	11.76%	-	-	01	5.88%
B	07	01	14.28%	-	-	01	14.28%
C	01	-	-	-	-	-	-
Total	25	03	12%	-	-	02	8%

4.4 Welfare of Minorities

Representation of Minorities in the Bureau of Energy Efficiency is indicated in proforma given below:-

Group	Total Employees as on 31.03.2024	Representation of Minorities	Percentage of Minorities
A	17	01	5.88%
B	07	-	-
C	01	-	-
Total	25	01	4%



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4.5 Implementation of Official Language

The Bureau of Energy Efficiency has made significant strides in implementing the Official Language during the fiscal year 2023-24. A 100% compliance rate was achieved in adhering to the official language policy. The targets outlined in all heads of the annual program were successfully met. Additionally, a full 100% compliance rate was achieved as per Section 3(3) and Rule 5. Correspondence standards have notably improved; with all senior officers are writing notes exclusively in Hindi. There is a growing inclination towards Hindi work across all departments.

During the year, various Hindi competitions and Hindi workshops were also organized to motivate and encourage the officers/employees to do maximum office work in Hindi as per the rules under the Official Language Act.

Hindi fortnight is celebrated every year in the month of September in the Bureau of Energy Efficiency with the objective of creating awareness about the progressive use of Hindi in official work. Hindi fortnight was organized from 14-28 September, 2023. During the fortnight, Hindi essay competition, Hindi poetry recitation competition, Hindi typing competition, quiz competition related to official language and general knowledge, Hindi noting, drafting and vocabulary competition and a separate Hindi dictation competition for Class IV employees were organized. The winners of the competition were given eight prizes i.e. first, second, third prizes and five consolation prizes.

Apart from this, quarterly meetings of the Official Language Implementation Committee were held regularly to review the progressive use of Hindi under the chairmanship of the Director General (BEE). In these meetings, the Chairman encouraged to do correspondence and write notes in Hindi only.

During the year, the following steps were taken for the promotion of official language Hindi:

1. Publication of Hindi house magazine '*Bachat Ke Sitare*'.
2. Publication of '*Rajbhasha Sahayika*'
3. A Hindi workshop on "Office Management" was organized on 12th May, 2023.
4. During the *Swachhta Pakhwada*, a 'Slogan' competition was organized on 17th May, 2023 and a 'Quiz' competition was organized on 26th May, 2023.
5. On 23rd May, 2023, a Hindi essay competition was organized for State Nominated Agencies on the topic 'G-20 ka mahatva aur Bharat ki bhumika'.
6. During the *Azadi Ka Amrit Mahotsav* celebration, four competitions were organized between 16-25th August, 2023 (1) A quiz competition on Independence Day. (2) An essay



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competition on 'Meri Mati Mera Desh', (3) A poem/song recitation competition on 'Meri Mati Mera Desh' and, (4) A Slogan competition on 'Meri Mati Mera Desh'.

7. A Hindi workshop was organized on the subject "Rajbhasha prabandhan aur pakshik report" on 29th September, 2023.
8. An essay competition in Hindi on the theme "Urja ke vibhinna sroton ka paryavaran sanrakshan mein yogdan" was organized for Project Engineers/ Sector Experts on 22nd November, 2023.
9. Essay Competition for State Designated Agencies of Power / Energy Sector on the topic 'Desh ke aarthik vikas mein urja ke vibhinna sroton ka yogdan' was organized at All India Level on 29th November, 2023.

4.6 Vigilance

During the year 2023-24, there were no major complaints received and no disciplinary case initiated.

4.7 Welfare of Persons with Disabilities

Since the Rights of Persons with Disabilities (RPwD) Act was enacted in the year 2016 and came into force from April 19, 2017, the Bureau has implemented it in the right earnest with the objective of ensuring that all persons with disabilities can live their lives with dignity without discrimination and with equal opportunity.

During the financial year 2023-24, BEE focused on all aspects of the Rights of Persons with Disabilities (RPwD) and non-discrimination, full and effective participation and inclusion in the society, respect for differences and human diversity and share of humanity. Emphasis on equality and acceptance of disabilities. Opportunities, access, equality between men and women, respect for the developed capabilities of children with disabilities, and respect for the right of children with disabilities to maintain their identity.

Representation of physically Challenged Employees in the Bureau of Energy Efficiency is indicated in the format given below:-

Group	Total Employees as on 31.03.2024	Physically Challenged Employees				Percentage of Physically Challenged employees
		VH	HH	OH	Total	
A	17	-	-	01	01	5.88%
B	07	-	-	-	-	-
C	01	-	-	-	-	-
Total	25	-	-	01	01	4%

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses and income. The document provides a detailed list of items that should be tracked, such as inventory levels, accounts payable, and accounts receivable. It also outlines the procedures for recording these transactions, including the use of double-entry bookkeeping to ensure that the books are balanced.

The second part of the document focuses on the analysis of the financial data. It explains how to calculate key financial ratios and metrics, such as the gross profit margin, operating profit margin, and return on investment. These calculations are essential for understanding the company's financial performance and identifying areas for improvement. The document also discusses the importance of comparing the company's performance to industry benchmarks and providing a clear explanation of the reasons for any variances.

The final part of the document covers the preparation of financial statements. It provides a step-by-step guide to creating the income statement, balance sheet, and cash flow statement. It also discusses the importance of auditing the financial statements to ensure their accuracy and reliability. The document concludes with a summary of the key findings and recommendations for the future, emphasizing the need for continued vigilance and attention to detail in all financial matters.



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