BUREAU OF ENERGY EFFICIENCY















ANNUAL REPORT
2024-2025

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CHAPTER - 1

GENERAL

1.1 The Mission

1.2 The Objectives of BEE and its Role

1.3 Governing Council Composition

1.4 Report of The Director General

1.5 Schemes of Bureau of Energy Efficiency

1.6 National Energy Conservation Awards and Painting Competition

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 BEE

- 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 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.

The 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.
- 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 Vikram Dev Dutt	Ex-officio Member
5	Secretary, Ministry of New and Renewable Energy Sources	Shri Santosh Kumar Sarangi	Ex-officio Member
6	Secretary, Department of Atomic Energy	Dr. Ajit Kumar Mohanty	Ex-officio Member
7	Secretary, Department of Consumer Affairs	Smt. Nidhi Khare	Ex-officio Member
8	Secretary, Ministry of Environment, Forest and Climate Change	Shri Tanmay Kumar	Ex-officio Member
9	Secretary, Ministry of Housing and Urban Affairs	Shri Srinivas R Katikithala	Ex-officio Member
10	Secretary, Ministry of Road Transport and Highways	Shri V Umashankar	Ex-officio Member
11	Secretary, Ministry of Steel	Shri Sandeep Pondrik	Ex-officio Member
12	Secretary, Ministry of Civil Aviation	Shri Samir Kumar Sinha	Ex-officio Member
13	Secretary, Ministry of Ports, Shipping and Waterways	Shri Vijay Kumar	Ex-officio Member
14	Secretary, Ministry of Micro, Small and Medium Enterprises	Shri S. C. L Das	Ex-officio Member

S. NO.	DESIGNATION	NAME	STATUS
15	Secretary, Ministry of Heavy Industries	Shri Kamran Rizvi	Ex-officio Member
16	Principal Secretary (Energy), Bihar	Shri Manoj Kumar Singh	Ex-officio Member
17	Principal Secretary (Energy), Gujarat	Shri S J Haider	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 K.R. Jyothilal	Ex-officio Member
21	Member, Railway Board (in charge of Energy), Ministry of Railways	Shri R Rajagopal	Ex-officio Member
22	Chairman, Central Electricity Authority	Shri Ghanshyam Prasad	Ex-officio Member
23	Director-General, Central Power Research Institute	Shri Asit Singh	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 Chaudhari Shivraj Singh	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	Smt. Neerja Sekhar	Ex-officio Member
29	Managing Director, Indian Renewable Energy Development Agency Limited	Shri Pradip Kumar Das	Ex-officio Member
30	President, Federation of Indian Micro, Small and Medium Enterprises (FISME)	Shri Sandeep Kishore Jain	Member

S. NO.	DESIGNATION	NAME	STATUS
31	Director General, Confederation of India Industry (CII)	Shri Chandrajit Banerjee	Member
32	President, Refrigeration and Air Conditioning Manufacturers Association (RAMA)	Shri Mukundan Menon	Member
33	Professor of Architecture School of Planning and Architecture (SPA), Delhi	Prof. Dr. Chitrarekha Kabre	Member
34	President Akhil Bhartiya Grahak Panchayat (ABGP)	Shri Narayanbhai Shah	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 Dhiraj Kumar Srivastava	Ex-officio Member-Secretary

1.4 REPORT OF THE DIRECTOR GENERAL

- India, one of the world's fastest-growing economies, has witnessed a significant increase in energy consumption in recent years. This growth is primarily driven by consistent economic expansion, greater accessibility to affordable energy, rapid industrialization, infrastructure development, and accelerated urbanization.
- In line with its commitment under the Paris Agreement, India has set ambitious targets to enhance energy efficiency and increase the share of renewable energy in its overall energy mix.
- As part of its sustainable development strategy, energy efficiency plays a crucial role in meeting the rising energy demand while minimizing environmental impact.
- 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 –VIII was notified for the period 2023-24 to 2025-26 wherein 138 DCs have been notified with overall energy saving target of 0.3370 MTOE. The PAT scheme so far has covered 1333 units from 13 sectors from PAT Cycle I to PAT Cycle-VIII.
- 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.
- In order to enhance energy efficiency in SME sector, BEE extended its energy and resource mapping studies for Textile, Food Processing, and Leather Sectors. The study aimed to examine the energy efficiency potentials and develop technology enabled policy roadmap for each sector. With these three sectoral studies, Bureau completed Energy and Resource Mapping studies for 11 MSME sectors. As a way forward, BEE currently implementing Scaling-up of EE/RE implementation in selected MSME clusters in 4 sectors namely Forging, Foundry, Steel Re-rolling and Paper. These studies have been instrumental in framing the Assistance in Deployment of Energy Efficient technologies in Industrial Establishment (ADEETIE) Scheme.
- 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 Refrigerant Compressors and EV Charger were launched in FY 2024-25. With

these additions, the programme now covers 41 appliances out of which 16 appliances are under the mandatory phase while the remaining 25 appliances are under the voluntary phase.

- In the Building sector, Energy Conservation Building Code (ECBC) has been upgraded to Energy Conservation and Sustainable Building Code (ECSBC) to include sustainable features for both commercial and residential building sectors. ECSBC has been launched in September, 2024, for Commercial buildings (i.e., ECSBC - Commercial) and Eco-Niwas Samhita (ENS) for Residential buildings (i.e., ECSBC-Residential). Till March 2025, 26 States/ UTs have adopted Energy Conservation Building Code (ECBC) and Kerala has notified latest ECSBC Codes in March, 2025.
- Further, to unlock the potential of the energy saving in the existing buildings, the Energy Efficient Retrofit Manuals have been launched by Hon'ble Minister for Power and Housing and Urban Affairs and Hon'ble Minister of State for Power & New and Renewable Energy.
- In order to adopt and implement the ECSBC by the States/UTs manpower support have been provided to the States/UTs for providing support in the notification of Codes as per the regional climatic conditions and further incorporation in the building bye-laws.
- 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 for Implementation & Operation of EVCI on 17th September, 2024. 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 March, 2025, 28 States have notified their EV policies.
- BEE organized the 34th National Energy Conservation Awards (NECA) function on 14th December, 2024. Hon'ble Vice President of India was the Chief Guest on this occasion. The competition had participation of 518 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 lights, Energy Efficient Appliances in Govt. Buildings, Schools & Hospitals, Rural Drinking Water Pumping Systems, Investment Grade Energy Audit (IGEA) of Govt. Buildings / Institutions, cool roof technology, Space Heating in Govt. buildings and on Clean/ Electric cooking in Govt. hospitals and Anganwadis during FY 2024-25. Further, 31 States / UTs in coordination with BEE and various State Departments constituted State Level Steering Committees on energy transition under the chairmanship of Chief Secretary. BEE in consultation of with the respective State govt./UT administration has developed State Energy Efficiency Action Plan (SEEAP) for all 36 States/UTs.
- 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, X (twitter), Instagram, LinkedIn and YouTube.

Achievements of Energy Efficiency Scheme/Programmes for FY 2023-24

- Total Electrical energy savings 321.39 BUs annually.
- Thermal energy savings of 25.96 Million Tonnes of oil equivalent.
- Total energy savings of 53.60 Million Tonnes of oil equivalent i.e., 6% of the total primary energy supply of the country.
- Total energy savings amounted to monetary savings worth INR 200212.84 crores.
- The total equivalent reduction in CO_2 emissions is around 321.06 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.

PAT Cycle- I

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, 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 CO_2 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.

PAT 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 CO_2 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.

PAT 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 CO_2 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.

PAT Cycle IV

The fourth cycle of the PAT was notified for 109 DCs with a total energy reduction target of 0.701 million tonnes of oil equivalent (MTOE). These DCs belonged to eight

sectors, including six existing sectors from PAT Cycle-I and two newly added sectors—Petrochemicals and Buildings.

The implementation of PAT Cycle-IV was completed in FY 2021–22, achieving an actual energy savings of 0.9191 MTOE, which exceeded the target by 31%. This achievement resulted in a reduction of approximately 3.56 million tonnes of CO_2 emissions.

PAT Cycle V

PAT Cycle–V commenced on 1st April 2019 and was successfully completed on 31st March 2022. A total of 110 Designated Consumers (DCs) from the existing PAT sectors—namely Aluminium, Cement, Chlor-Alkali, Commercial Buildings (Hotels), Iron & Steel, Pulp & Paper, Textile, and Thermal Power Plants were notified under this cycle.

The total energy savings target for PAT Cycle–V was 0.5130 million tonnes of oil equivalent (MTOE). Against this target, the cycle achieved energy savings of 0.7478 MTOE, resulting a reduction of 3.41 million tonnes of CO_2 emissions.

PAT 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, a total energy savings of 1.304 MTOE achieved in the initial assessment against the target of 1.277 MTOE.

PAT 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.

PAT 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.

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

SECTOR / NO. OF DCS	PAT CYCLE I	PAT CYCLE II	PAT CYCLE III	PAT CYCLE IV	PAT CYCLE V	PAT CYCLE VI	PAT CYCLE VII	PAT CYCLE VIII	TOTAL NOTIFIED DCS
	APR'12	APR'16	APR'17	APR'18	APR'19	APR'20	APR'22	APR'23	
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
Petrochemica	-	-	-	8	-	-	0	-	8
Buildings	-	-	-	37	31	64	0	-	133
Total	**478**	**621**	**116**	**109**	**110**	**135**	**707**	**138**	**1333**

Deepening and Widening of PAT Scheme:

The feasibility study of various sectors has been conducted in which the scheme could be expanded with additional coverage to new sectors such as Sugar, Zinc, Copper, Glass, Dairy, Ceramic, Chemicals, Tyre, Automobile assembly unit, Forging, Port trust, Foundry and Refractory.

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 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. Eight capacity building programs have been conducted at the Centre in FY2024-25 for representatives from the Cement, Textile, Thermal Power Plant and Pulp & Paper industries. Additional training programs for other sectors, State Designated Agencies (SDAs), and Accredited Energy Auditors (AEAs) are currently underway.

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.





Capacity building programs on energy efficiency technologies at AITDC, Badarpur for Industry professionals.





Demonstration of Energy Efficiency Projects (DEEP) Screw compressor at M/s Cement Corporation of India Ltd. Tandu, and Turbo blower in M/s Raymond Luxury Cotton, Kolhapur.

Research and Development Projects:

BEE has signed a Memorandum of Agreement (MoA) with IIT Roorkee for an R&D cum demonstration project in the Steel sector titled "Injection of Syngas as a Reductant in DRI Kiln."

A similar initiative has been undertaken for the Pulp & Paper sector, with the project titled "Lime-Free Conversion of Green Liquor for Soda Pulping."

Furthermore, an MoA has been signed with NCCB, Ballabgarh, for the implementation of three R&D projects in the Cement sector focused on decarbonization technologies. These projects include:

- Utilization of solar thermal energy for low-heat applications
- Process design and integration of RDF/Biomass gasifier in the calciner
- Design of an alternate fuel dryer using waste heat from the cooler ESP vent.

(ii) Financing Energy Efficiency Programme (FEEP):

India's pathway to a low-carbon economy and enhanced energy security requires strong investment flows into energy efficiency (EE) interventions. The investment potential for energy efficiency in industries and commercial establishments in India is estimated to be in the range of USD 10–15 billion, particularly in sectors such as MSMEs, large industries, commercial buildings, and municipalities. However, access to timely and affordable finance, along with risk perceptions among lenders, continues to be a major barrier to scaling up EE projects.



R&D project on Pulp & Paper sector with IIT Roorkee



Solar Thermal R&D project for medium temperature applications in Cement Industry with NCCBM

In this context, the Financing for Energy Efficiency Programme (FEEP), launched under the National Mission for Enhanced Energy Efficiency (NMEEE), acts as a comprehensive umbrella initiative. It is designed to build trust in EE projects, promote project preparation and risk mitigation mechanisms, and enable access to finance by connecting financial institutions, industry players, and service providers through targeted interventions. FEEP includes two major components:

(1) Energy Efficiency Financing Platform (EEFP)

A strategic platform by BEE to engage financial institutions, project developers, and stakeholders for accelerating financing of energy efficiency projects across sectors. The primary objective is to enable demand-side financing by leveraging future energy savings, building capacity among financial institutions and ESCOs, and raising awareness on BEE's EE financing schemes. Some of the initiatives are as under:

a) Investment Bazaar under EEFP – Under EEFP, BEE initiated the Investment Bazaar as a state-level initiative to create interaction platforms for OEMs, ESCOs, FIs, MSMEs, large industries, and project developers.

- These events feature exhibitions and stalls showcasing energy-efficient technologies and financing schemes.
- They facilitate project identification, investor awareness, and matchmaking between demand and supply sides.
- Till March 2025, about 45 Investment Bazaars have been completed across 18 SDAs in the states of Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Gujarat, Haryana, Punjab, Rajasthan, Madhya Pradesh, Maharashtra, Tamil Nadu, Telangana, Karnataka, Uttar Pradesh, Uttarakhand, Odisha, Kerala, Chandigarh, and West Bengal. During these events, EE projects with project cost of more than Rs. 2700 crore have been showcased.

b) Capacity Building of Financial Institutions on EE Financing – BEE, in collaboration with NPTI, has continued to strengthen financial ecosystem awareness through a structured training series.

- Phase IV of the programme was operationalized in April 2024, with about nine (9) workshops completed across various NPTI locations till date.
- One of these sessions was specifically designed for Financial Experts and Project Engineers/Economists (PEs) for skill enhancement.
- More than 130 participants from approximately 35 banks across India have received training in this phase alone.

c) Grading of Energy Efficiency Projects – To improve the creditworthiness and bankability of EE projects, BEE launched a pilot project on Grading Initiative in July 2021.

- Grading agencies CRISIL and SMERA were empaneled to conduct independent assessments.
- So far, 3 grading reports were completed for projects financed by SIDBI and Central Bank of India, aiming to boost confidence around EE financing among financial institutions.
- Further, MoAs have been signed with SIDBI, IREDA, YES Bank, and Central Bank of India under this initiative.

(2) Framework for Energy Efficient Economic Development (FEEED)

An initiative to develop and implement fiscal instruments that support financial institutions in funding energy efficiency projects at scale. Its main aim is to catalyze market development for energy efficiency by easing access to finance through innovative mechanisms and fiscal tools.

a) Facilitation Centre for Energy Efficiency Financing – To accelerate the adoption of energy efficiency (EE) measures, the Bureau of Energy Efficiency (BEE) launched an online Facilitation Centre in November 2022. This platform serves as a transparent, centralized hub designed to streamline the financing process for EE projects across sectors. The primary objective of the Facilitation Centre has been to enhance awareness, simplify implementation, and promote best practices in energy management. By bridging the gap between policy and execution, the platform enables seamless monitoring, proposal submission, and tracking of EE financing activities.

Moreover, it functions as an integrated access point, connecting Financial Institutions (FIs), State Designated Agencies (SDAs), and industry stakeholders, allowing them to collaborate, submit project proposals, receive technical handholding, and identify suitable financial instruments to support energy efficiency interventions.

b) EE Financing Cells with Financial Institutions – To institutionalize the financing of EE projects, BEE signed an MoA with Central Bank of India in October 2022 to establish a dedicated EE financing cell, supported by BEE-funded manpower.

- As of March 2024, the cell at Central Bank of India has financed about three (3) energy efficiency projects for mainly MSMEs and actively participated in training and outreach efforts.
- The project paves way for a dedicated and institutional mechanism with the support from financial institutions.

c) Partial Risk Sharing Facility (PRSF) – It 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 the Clean Technology Fund (CTF) and Global Environment Facility (GEF). The Bureau of Energy Efficiency (BEE) is co-chairing the Advisory Committee of PRSF and provides policy guidance to this programme for supporting the financing of energy efficiency projects. SIDBI is the 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 81 energy efficiency projects of USD 135.68 million (INR 88,203 Lakh) are being supported with a total guarantee coverage of USD 81.85 million (INR 53,203 Lakh).

(3) Other Complimenting Activities

a) Financial De-Risking Instruments for Energy Efficiency Projects – De-risking instruments, including Energy Savings Insurance (ESI), are gaining recognition as powerful enablers to address market barriers like perceived credit risk and lack of trust in energy savings. These tools are particularly effective in unlocking private investment in energy efficiency by mitigating financial and performance risks.

As part of a comprehensive approach to build an enabling ecosystem for de-risking instruments, BEE, with support from OECD and ADB, undertook the following activities:

(I) Consultation with ESCOs and Energy Auditors: On 23rd October 2024, BEE, OECD & ADB jointly organized a hybrid consultation meeting in New Delhi with ESCOs and Certified Energy Auditors. The consultation aimed to:

- Gather views on the design and implementation of ESI in India
- Capture feedback on risks, barriers, and policy needs
- Discuss the potential for a pilot implementation of ESI in India

(II) Consultation with Financial Institutions: A **half-day consultation workshop** was convened with Financial Institutions on 20th March 2025 to:

- Present findings of the scoping study
- Discuss the emerging structure for ESI and other de-risking mechanisms
- Evaluate sector readiness and gather stakeholder feedback on potential pilot implementation

Key stakeholders at this workshop included IRDAI, insurance/reinsurance companies, banks, development organizations, energy service companies (ESCOs), and policy institutions. The workshop aimed to tailor de-risking instruments to Indian market realities and accelerate implementation aligned with NMEEE and India's updated NDCs.



1.5.2 Assistance in Deploying Energy Efficient Technology in Industrial Establishments (ADEETIE) scheme

Bureau of Energy Efficiency under the agies of Ministry of Power formulated a programmatic scheme, Assistance in Deploying Energy Efficient Technology in Industrial Establishments (ADEETIE) scheme, with a budgetary outlay of ₹1000 crore, to provide end-to-end hand holding MSMEs towards technology upgradation with

fiscal incentive (interest subvention). The scheme envisages to provide interest subvention of 5% for Micro and Small Enterprises, and 3% for Medium Enterprises on loans, ensuring accessibility and affordability for MSMEs seeking financial aid for energy efficiency (EE) projects. The scheme assist MSMEs for conducting Investment Grade Energy Audits (IGEA), preparation of Detailed Project Reports (DPRs), and post-implementation Monitoring and Verification (M&V).

ADEETIE aimed implement with cluster-based approach initially targeting 60 MSME clusters. The initiative emphasizes technology adoption, financial accessibility, and transparent implementation through a dedicated scheme portal. ADEETIE represents a major step in bridging the gap between energy efficiency potential and its implementation, fostering competitiveness and sustainability in the Indian MSME sector."

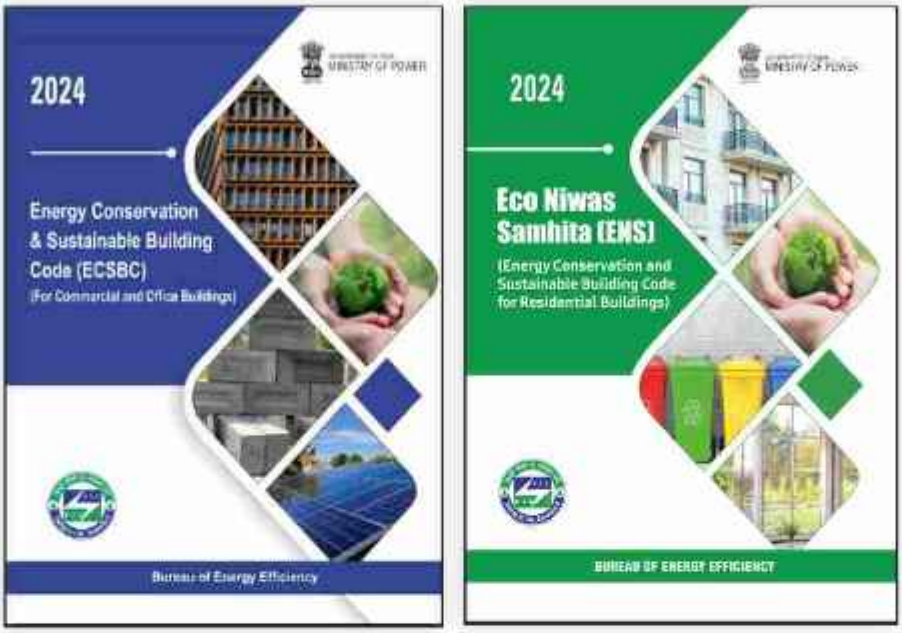
This year, the department has successfully sought the approval of the scheme and approval of the operational guidelines. The scheme will be rolled out from FY 2025-26.

1.5.3 Buildings Energy Efficiency Programmes

(I) Energy Conservation and Sustainable Building Code (ECSBC) - 2024 and Eco-Niwas Samhita 2024:

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 and Sustainable Building Code (ECSBC). Building Codes have been adopted as a regulatory measures for ushering energy efficiency in the building sector.

In view of the amendment made to Energy Conservation Act, 2001 in 2022, Energy Conservation and Building Code (ECBC) has been upgraded to Energy Conservation and Sustainable Building Code (ECSBC) to include sustainable features for both commercial and residential building sectors. ECSBC has been launched in September, 2024, for Commercial buildings (i.e., ECSBC 2024) and Eco-Niwas Samhita (ENS) for Residential buildings (i.e., ENS-2024).



Cover pages of the Energy Conservation and Sustainable Building Code (ECSBC) 2024 and Eco-Niwas Samhita (ENS) 2024

The launch of the Energy Conservation and Sustainable Building Code (ECSBC) 2024 marks a significant advancement in India's commitment to sustainable development within the building sector.

The energy efficiency standards prescribed in ECSBC-2024 are grounded in real-world construction practices and trends in the Indian building sector. This development has been greatly supported by industry associations such as the Refrigeration and Air-Conditioning Manufacturers Association of India, Confederation of Indian Industry, Indian Society of Heating, Refrigerating and Air Conditioning, Engineers and Indian Electrical and Electronics Manufacturers Association, among others. Contributions from government bodies like the Central Public Works Department, Ministry of New and Renewable Energy, and Bureau of Indian Standards have further ensured alignment with existing regulations and standards.

ECSBC-2024 marks a significant evolution from its predecessor, ECBC 2017. While the energy efficiency thresholds have been slightly tightened, reflecting advancements in technology and research in building materials and equipment, the most notable addition is the inclusion of sustainability measures such as 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.

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. These new elements aim to ensure that buildings not only conserve energy but also minimize their overall environmental impact throughout their life cycle. This approach balances economic growth with ecological responsibility, creating a foundation for long-term sustainable development.

ECSBC-2024 introduces three tiers of energy performance: ECSBC Compliant Buildings, ECSBC Plus Buildings, and Super ECSBC Buildings. Compliance with the baseline ECSBC level is mandatory, while the higher tiers remain voluntary, serving as aspirational benchmarks for energy efficiency and sustainability. Future updates to the code will aim to elevate these advanced standards as the new baseline for the industry.

In order to facilitate implementation of ECSBC, the Bureau of Energy Efficiency (BEE) has initiated several enabling measures which, inter alia, included: Creation of ECSBC Cells in all States and Union Territories, empanelment of ECBC experts/firms, Creation of ECSBC Master Trainers, development of technical reference materials, compliance check tool, standard training modules, Super ECBC Demo building projects in states etc.

Milestones achieved regarding the implementation of ECBC/ECSBC:

- In Assam, ECBC have been included in Building bye-laws in November, 2024.
- ECBC Rules and ECBC 2017 has been notified by Nagaland in February, 2025. Gujarat, Maharashtra, Jammu and Kashmir ECBC and rules notification is under process. Till March, 2025, 23 States and 3 UTs notified ECBC.
- Kerala has notified the latest codes (ECSBC) in March, 2025.
- Till the end of FY 2024-25, ECBC/ECSBC have been notified in 26 States/UTs

(ii) 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 included 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 is effective from 2022.



Till the end of FY 2024-25, Certificates issued are as follows

- 129 Nos. of Buildings have been awarded Star Rating
- 166 Nos. of Buildings have been awarded Shunya Rating

The efforts are being made to revise the existing Labelling schemes for Buildings. The revision aims to include sustainability parameters aligned with the ECSBC 2024 and Star Rating Band for climatic zones are being developed. Further, the study is being done to include two new typologies viz. Hotels and Data Centres, in the scope of the buildings rating programme.

(ii) Energy-Efficient Retrofit Manuals for Existing Buildings

While considerable progress has been made in designing energy-efficient new buildings, the potential for retrofitting existing structures remains largely untapped. Retrofitting offers a cost-effective and scalable solution to reduce energy consumption and greenhouse gas emissions, aligning with national sustainability goals. In recognition of this potential, BEE has developed comprehensive manuals to guide the assessment, planning and implementation of energy-efficient retrofits in both commercial and residential buildings.



Hon'ble Shri Manohar Lal, Union Minister of Power & Housing and Urban Affairs, and Shri Shripad Naik, Minister of State for Power & New and Renewable Energy, led the unveiling of the 'Energy-Efficient Retrofit Manuals: Transforming Existing Buildings'

The Energy Efficiency Manuals for Existing Buildings have been launched on 21st February, 2025 by Shri Manohar Lal, Hon'ble Minister for Power and Housing and Urban Affairs and Shri Shripad Naik, Hon'ble Minister of State for Power & New and Renewable Energy.

The energy efficiency retrofit manuals for the following climate zones and building typologies have been developed:

S. NO.	BUILDING TYPE	CLIMATE ZONE
1	Commercial Buildings	Hot & Dry, Composite, Warm & Humid, Temperate
2	Commercial Buildings	Cold
3	Residential Buildings	Hot & Dry, Composite, Warm & Humid, Temperate
4	Residential Buildings	Cold



The manuals mark a significant milestone in this effort, offering a robust framework for integrating modern energy-efficient technologies while addressing structural and operational challenges. The manuals incorporate industry best practices and technological innovations, providing practical, actionable guidance for enhancing building energy performance across diverse climatic zones.

The salient features of the Manuals are as follows:

a. Energy Efficiency Parameters Identification

- Listing key parameters for mapping energy efficiency of existing buildings such as building type, built-up area, annual energy consumption, cost, Energy Performance Index (EPI), conditioned space, connected load, and lighting.

b. Energy Conservation Measures (ECMs)

- Identification of ECMs for existing buildings based on climate zones and building typologies.
- Segregation of ECMs into no-cost, low-cost, mid-cost, and capital-intensive cost categories.
- Tentative return on investment (RoI) and payback analysis for individual ECMs/retrofit measures.

c. Real-World Examples and Data

- Inclusion of case studies with data from buildings across different climate zones.
- Preparation of a checklist for a walkthrough energy audit in simple language, enabling end-users to conduct audits with minimal consultancy involvement.

d. Comprehensive Energy Efficiency Manuals

- The manual includes graphical elements, a detailed checklist for walkthrough energy audits, and standard EPIs for different climate zones.
- Inclusion of an annexure featuring real-time product data from at least 30 vendors/suppliers with RoI for specific cases.

These manuals will significantly contribute to enhancing energy performance in the building sector, thus supporting India's emission reduction goals. The manuals are also designed to be practical and market-ready, featuring data and examples from real-world applications and ensuring their effective implementation.

Capacity Building and Outreach:

- 36 nos. awareness programs conducted in all States/UTs and 2170 nos. of officials/ architects/ engineers participated in these programs



Glimpse from the awareness workshops organised for the development of Energy Efficient Retrofit Manuals

- One National workshop conducted in February 2025, on Advancing the Energy Efficient Retrofit of Existing Buildings in Different Climatic Zones of India and Sustainable Building Codes

1.5.4 Standards and Labeling Scheme

The Standards and Labeling (S&L) Program, implemented by the Bureau of Energy Efficiency (BEE), aims to empower consumers with informed choices regarding the energy consumption and cost-saving potential of various energy-consuming appliances. As of July 2025, the S&L program encompasses 41 appliances, of which 16 are under the mandatory regime and 25 are under the voluntary regime.

In FY 2023-24, the S&L initiative resulted in estimated energy savings of 89.84 Billion Units (BU) and 7.72 Million Tonnes of Oil Equivalent (MToE), along with an associated reduction of 63.78 million tonnes of CO_2 emissions (Source: India Energy Scenario 2023-24).

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)

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

23. Refrigerant Compressors

24. Evaporative Air Coolers

25. EV Charger

The key benefits of S&L scheme are:

(I) Consumer Awareness: Facilitates informed decision-making by showcasing energy efficiency ratings.

(ii) Market Transformation: Drives the transition toward more energy-efficient technologies and appliances.

Major achievements in FY 2024-25:

1. Development and Expansion:

- Star labeling programs launched for Refrigerant Compressors and EV Chargers.
- Ongoing feasibility study for Single-Phase Induction Motors under the voluntary regime.

2. Upgradation of Energy Performance Standards:

Energy efficiency benchmarks were revised for:

- Room Air Conditioners (RACs)
- Ceiling Fans
- Frost-Free and Direct Cool Refrigerators
- Colour Televisions (CTVs)

These updates are designed to push manufacturers towards higher efficiency offerings, maximizing energy savings potential.

3. Extension of Energy Efficiency Performance Standards:

Energy efficiency standards have been extended for the following appliances:

Mandatory Regime

- Distribution Transformer
- Ultra High Definition (UHD) Televisions

Voluntary Regime

- Pedestal Fans
- Table/Wall-Mounted Fans
- Side-by-Side Refrigerators
- Agricultural Pumpsets
- Solar Water Heaters
- Induction Hobs
- Domestic Gas Stove
- Microwave oven
- Tyres
- Air Compressor

4. Brand and Model Registration

- Till March, 2025, a total of 3770 brands and 27444 models were registered under S&L program.

5. Consumer Awareness and Retailer Training:

- Awareness campaigns launched via:
  - Television and radio commercials promoting star-rated appliances.
  - Social media outreach on optimal usage of energy-efficient appliances.
- Financial support provided to State Designated Agencies (SDAs) for conducting retailer training sessions.







6. Ensuring Compliance through Technology:

- QR code implemented for LED Lamp.
- QR code verification being extended to other appliances under the voluntary phase.

7. Market Surveillance and Enforcement:

- Roundtable conferences held with SDAs from Southern and Northern zones in Kochi and Srinagar, respectively.
- Launch and demonstration of a mobile app to facilitate market surveillance at the subnational level during the National SDA Meet in Feb 2025.

8. Penalty Action for Non- Compliance:

- Nine advertisements for non-compliance issued for violations of labeling norms.



The S&L Program continues to play a pivotal role in enhancing energy efficiency. Through regulatory interventions, technological upgrades, and awareness initiatives, BEE is steering the market toward sustainable and energy-conscious consumption. The expansion of the program in FY 2024-25 further underscores its relevance and growing impact across sectors.

1.5.5 Demand Side Management (DSM)

DSM interventions have helped utilities not only to reduce the peak electricity demands and but also defer high investments in generation, transmission and distribution networks.

A. 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. MuDSM 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.

B. 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.

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

C. Capacity Building of DISCOMs

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 has 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 was conducted. Total 62 DISCOMs across 5 grid zones were 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. Project has been extended for one year i.e. 2026. List of 33 DISCOMs where the DSM project Phase – III (2023-26) is currently ongoing:

DSM PROJECT ZONE	STATES/UTS	NAME OF DISCOM
South	A&N Island	Electricity Department - Andaman and Nicobar Islands
	Andhra Pradesh	Andhra Pradesh Eastern Power Distribution Company Limited
	Kerala	Kerala State Electricity Board Limited
	Lakshadweep	Electricity Department - Lakshadweep
West	Gujarat	Uttar Gujarat Vij company Limited (UGVCL)
	Gujarat	Madhya Gujarat Vij Company Limited (MGVCL)
	Gujarat	Paschim Gujarat Vij Company Limited (PGVCL)
	Karnataka	Bangalore Electricity Supply Company Limited (BESCOM)
	Karnataka	Chamundeshwari Electricity Supply Corporation Limited (CESCOM)
	Karnataka	Gulbarga Electricity Supply Company Limited (GESCOM)
	Karnataka	Hubli Electricity Supply Company Limited (HESCOM)
	Karnataka	Mangalore Electricity Supply Company Limited (MESCOM)

DSM PROJECT ZONE	STATES/UTS	NAME OF DISCOM
North	Delhi	BSES Yamuna Power Ltd
	Delhi	BSES Rajdhani Power Ltd
	Delhi	Tata Power DDL
	Haryana	Uttar Haryana Bijli Vitran Nigam Limited
	Haryana	Dakshin Haryana Bijli Vitran Nigam
	J&K	Kashmir Power Distribution Corporation Limited
	J&K	Jammu Power Distribution Corporation Limited
	Rajasthan	Ajmer Vidyut Vitran Nigam Ltd
	Rajasthan	Jaipur Vidyut Vitran Nigam Ltd
	Uttar Pradesh	Dakshinanchal Vidyut Vitran Nigam Ltd.
North-East	Arunachal Pradesh	Department of Power, Arunachal Pradesh
	Assam	Assam Power Distribution Company Limited
	Manipur	Manipur State Power Distribution Company Ltd
	Meghalaya	Meghalaya Energy Distribution Corporation Limited
	Mizoram	Power & Electricity Department, Government of Mizoram
	Sikkim	Sikkim Power Development Corporation Limited
	Tripura	Tripura State Electricity Corporation Limited

Fig 1: Participating states and DISCOMs at Phase–III (2023-26) of DSM measures implementation projects



States	No of DISCOMs
A&N Island	1
Andhra Pradesh	1
Kerala	1
Lakshadweep	1
Gujarat	3
Karnataka	5
Delhi	3
Haryana	2
J&K	2
Rajasthan	2
Uttar Pradesh	1
Arunachal Pradesh	1
Assam	1
Manipur	1
Meghalaya	1
Mizoram	1
Sikkim	1
Tripura	1
Total	**29**

Major Achievements of the DSM programme Phase – III (2023-26) for the period of FY 2024-25:

- BEE has engaged 3 Project Management Agencies (PMAs) across 4 grid zones to carryout the DSM project at 33 DISCOMs.
- Tripartite MoUs have been signed with 29 DISCOMs and their respective SDAs to carry out the project.
- BEE deployed 59 manpower (31 technical experts and 31 financial experts) at 29 DISCOMs.
- The PMAs have identified 116 nos. of DSM measures to be implemented at DISCOMs. BEE has already approved the submitted measures. PMA have also prepared DPR on the identified measure and submitted at respective DISCOMs for approval.
- Out of 116, 64 DPRs have been approved by respective DISCOM. 14 DISCOMs have conducted Launch Ceremonies and DSM measures implementation are ongoing in these DISCOMs.




DSM measures launching programme at Lakshadweep



DSM measures launching programme at BRPL



DSM measure launching programme at Manipur

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 20 DISCOMs across 4 regions, i.e., East & North-east, West, South and North 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 20 DISCOMs where the non-star/inefficient DT study project:

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

S. NO.	PROJECT ZONE	STATES/UTS	NAME OF DISCOM
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	Maharashtra State Electricity Distribution Co. Ltd.
15	North	Jammu & Kashmir	Kashmir Power Distribution Corporation limited (KPDCL)
16	North	Rajasthan	Ajmer Vidyut Vitran Nigam Limited (AVVNL)
17	North	Chandigarh	Electricity Department, U.T., Chandigarh
18	North	Delhi	Tata Power - DDL (TPDDL)
19	North	Delhi	BSES Rajdhani Power Limited (BRPL)
20	North	Delhi	BSES Yamuna Power Limited (BYPL)

1.5.6 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 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. 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 has been 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 etc.



(ii) Urja Mitra Program:

Under this program, BEE is empanelling 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 empanelled 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 636 industry consultations, more than 170 walkthrough energy audits, over 47 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 organized by BEE-GIZ

(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 has 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 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. Under this program, 490 Implementation plans have been submitted across all the four (4) sectors and project implementation has been carried out in 235 units.

1.5.7 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 "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.

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

During FY 2024-25, fund amount of Rs. 4.37 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, Cool roof technology, 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, cool roof technology, Space Heating in Govt. buildings and on Clean/ Electric cooking in Govt. hospitals and Anganwadis during FY 2024-25.

As on date, replacement of existing conventional appliances viz. lights and fans with energy efficient ones has been completed in more than 7000 nos. of Government schools.

- **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 2024-25, total 15 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.

- **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 2024-25, more than 50 nos. of physical / virtual workshops cum training programmes were organized by the SDAs for Energy Professionals on various Energy Conservation and Energy Efficiency theme.

- **Advancing Energy Transition at BEE-IGEN Partnership Summit 2025:** To review the Physical & Financial Progress of State Designated Agencies (SDAs), the BEE–Indo-German Energy Partnership SDA Summit 2025 was held on Feb 20–21 in Vijayawada, organized by BEE. SDAs, policymakers, BEE, partners, experts & consultants participated to meet vision of Strengthening state-level implementation of energy efficiency initiatives.

  During inaugural of summit, Secretary, BEE highlighted: SDAs are at the forefront of implementing BEE's energy efficiency programs, driving India's energy transition and sustainability goals.



- **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 society.

  All SDAs have dedicated websites or tabs for promoting energy efficiency activities across the States and Union Territories.

- **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 date, more than 17,500 nos. of Energy Clubs have been established in Govt. Schools/Institutions across the country

B. 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 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, Chandigarh, Chhattisgarh, 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, 29 States / UTs have provided their matching contribution towards BEE's first installment.

C. 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

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

D. 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 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 all 36 States/UTs namely Andaman & Nicobar Islands, Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Chandigarh, Chhattisgarh, Dadra & Nagar Haveli and Daman & Diu, Delhi, Goa, Gujarat, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Karnataka, Kerala, Ladakh, Lakshadweep, Madhya Pradesh, Maharashtra, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Puducherry, Punjab, Rajasthan, Sikkim, Tamil Nadu, Telangana, Tripura, Uttar Pradesh, Uttarakhand and West Bengal.

1.5.8 Energy Efficiency in Transport Sector

Transport sector is an energy intensive sector. It is the third highest emitter of carbon dioxide (CO_2), after electricity and industrial sector, contributing almost 13 percent of CO_2 emissions in India and is the fastest growing end-use sector. Of this road transport accounts for 9%.

The initiatives taken to improve energy efficiency of automobiles including cars, medium & heavy commercial vehicles are as follows:

(i) Passenger Cars

Corporate Average Fuel Efficiency (CAFE) norms were first implemented by the Government in 2017, under the Energy Conservation Act, 2001 to lower fuel consumption per km travelled by passenger cars.

Implementation & Coverage

These norms are applicable for petrol, diesel, liquefied petroleum gas (LPG), CNG, hybrid, and electric passenger vehicles with gross vehicle weight (GVW) <3500kgs. CAFE sets a limit on how much fuel a representative vehicle produced by the company can consume on average per kilometre. The average weight of all the vehicles produced by the company during the year will be the representative vehicle. Heavier vehicles are allowed to consume more fuel, but the overall fleet must stay within the prescribed limit.

The limit on fuel consumption may also be alternatively stated in terms of maximum CO_2 emissions per km. The tail pipe emissions of all the models a company produces are measured and averaged at the company level annually.

CAFE grants Volume Derogation and Technology Credits to amplify the impact of clean energy vehicles. Electric Vehicles are eligible for a Volume Credit of 3 and Hybrids a credit of 2. Additionally, off-cycle technologies like TPMS, Start / Stop, Regenerative braking, and six-speed gearboxes each qualify for a 0.98 tailpipe CO_2 reduction factor. This allows manufacturers to offset the shortfall in meeting CAFÉ targets.

If the measured performance exceeds the set limit, the company is liable to pay a penalty of ₹10 lakhs. Additionally, a penalty of ₹25,000 per vehicle produced should be paid if the consumption exceeds target by 2 ml/km, else ₹50,000 per vehicle produced needs to be paid in the penalties.

So far, BEE has implemented one cycle of CAFE from 2017-22 and currently CAFE - II cycle is under implementation:

Key achievements

- **CAFE-1 (2017-2022)** capped fuel consumption below 5.49 litres per 100 km (130 g CO_2/km) for passenger cars weighing 1037 kg. All Original Equipment Manufacturers (OEMs) met the target.
- **CAFE-2 (2022-till new CAFE Norms in place)** capped the fuel consumption at 4.76 litres per 100 km (113 g CO_2/km) for a vehicle weighing 1082 kg. There was 15% overall reduction in the emission target as compared over the previous regime of CAFE-1. 8 out of 18 manufacturers failed to meet the target in FY 2022-23, which reduced to 3 OEMs in FY 2023-24.

(ii) Commercial Vehicles

Fuel Economy Norms for Heavy-Duty Vehicles (HDVs) and Light & Medium Commercial Vehicles (LMCVs)

India had around 55 lakh heavy-duty vehicles (HDVs) in 2021, contributing 48% of transport sector CO_2 emissions, despite being only 4% of the total fleet. This rise in emissions is driven by increasing transportation needs, construction growth, and a shift from rail to road transport.

Fuel Economy norms for Heavy Duty Vehicles

Fuel efficiency norms for HDVs were first introduced in August 2017, updated on 21st September 2020 after axle weight revisions in 2018, and later aligned with BS-VI standards on 29th March 2022. Phase-1 fuel economy norms for HDVs were notified in April 2023 by the Ministry of Power (MoP) and are monitored by MoRTH. These norms apply to vehicles weighing 12 tonnes or more, with fuel consumption tests conducted at 40 and 60 km/h for trucks.

Light & Medium Commercial Vehicles (LMCVs)

Fuel Consumption norms for Light & Medium Commercial Vehicles (LMCVs) were launched on 16th July, 2019 for lighter commercial vehicles (3.5 to 12 tonnes), and enforced from 1st April 2020 for BS-VI.

(iii) Star Rating Programme for Tyres

Tyres impact fuel efficiency of vehicles. A Star Rating Programme for tyres was launched on 14th December 2021. The program specifies limits for rolling resistance coefficient (RRC) of tyres. The program is expected to save 2.27 MMT of diesel, 1.04 MMT of petrol, and cut 10.1 MMT of GHG emissions annually.

E-Mobility

Electric Vehicles (EVs) are a crucial part of India's sustainable mobility transition, offering zero tailpipe emissions and reduced dependence on fossil fuels. With the transport sector contributing nearly 13% of the country's total carbon emissions and road transport alone responsible for 90% of passenger movement, EV adoption has accelerated through targeted policies as follows:

(i) FAME-I and FAME-II

(ii) Production-Linked Incentive (PLI) for Advanced Chemistry Cell (ACC) batteries

(iii) PM E-DRIVE Scheme

(iv) Scheme to Promote Manufacturing of Electric Passenger Cars in India (SPMEPCI)

(v) State-level incentives under State EV Polices

In 2024 alone, 1.94 million EVs were sold in India (Vahan Dashboard, 2024), reflecting increasing consumer acceptance and expanding charging infrastructure. Additionally, India is focusing on localizing battery manufacturing to reduce costs and ensure energy security. India's EV push is also aligned with renewable energy expansion, ensuring that electric mobility contributes to overall decarbonization. Ministry of Power has taken several concrete steps to support this transition as follows:

(I) It has been Clarified that EV charging stations do not require a license under the Electricity Act, 2003, as they are not involved in electricity transmission, distribution, or trading.

(ii) Issued EV Charging Guidelines & Standards on 14.12.2018 and revised with latest amendment titled "Guidelines for Installation and Operation of Electric Vehicle Charging Infrastructure-2024" introduced on 17th September, 2024

(iii) Nominated Bureau of Energy Efficiency (BEE) as the Central Nodal Agency (CNA) for coordinating roll out of EV charging across the country in consultation with the 27 State Nodal Agencies (SNAs).

(iv) Issued Battery Swapping Guidelines on 10th January, 2025 to promote battery swapping as an alternative to conventional EV charging.

(v) Launched and Implemented Go Electric campaign in the year 2021 to raise awareness about EVs and electric cooking, conducting over 500 outreach activities, including webinars, rallies, and media campaigns.

(vi) Launched EV Yatra Portal as a National online platform to help EV users locate nearby public charging stations in 2022.

(vii) Established EV accelerator cells in 8 states (Gujarat, Maharashtra, Karnataka, Kerala, Tamil Nadu, Uttar Pradesh, West Bengal and Telangana) to act as single window entity for accelerating deployment of Public Charging Infrastructure in the states.

(viii) BEE is monitoring the deployment of public EV-charging Infrastructure in the country and in terms of the information available, 26,367 public EV-charging stations were installed at various locations in the country as on 31st March, 2025.

1.5.9 Miscellaneous

1.5.9.1 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, 2025, the **country has total 20151 Energy Auditors and Energy Managers, out of which 11419 are qualified as Certified Energy Auditors,** from the previous 24 examinations conducted during 2004-2024.

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

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, 2025 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 95 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 energy norms and standards and also to boost their confidence and motivate them to take up challenging assignments.

BEE has conducted 137 workshops under Refresher Course programme. Till date a total 3484 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 20th National Examination held in September 2019.

1.5.9.2 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 lower the carbon footprint of the Indian economy by pricing the GHG emission through trading of the carbon credit certificates.

To achieve the aforesaid objectives, necessary amendments were incorporated in the Energy Conservation (Amendment) Act, 2022. One of the provisions of this amendment includes empowering Central Government to "Specify Carbon Trading Scheme" under the Clause (w) of Section 14. The amendment to the Energy Conservation Act also facilitates issue of carbon credit certificates by any agency designated by the Central Government. Each certificate issued will represent one ton of CO_2 equivalent (tCO2e) reduction (or removal) from atmosphere.

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

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

a) Compliance mechanism

- Under the compliance mechanism, the obligated entities have to comply with the prescribed Greenhouse Emission Intensity (GEI) targets prescribed by the Central Government. Further, the obligated entities who reduce their GHG emission intensity below their prescribed norms will be issued Carbon Credit Certificates (CCCs) whereas those entities who could not meet their targeted GHG emission intensity can meet their shortfall by purchasing CCCs from Indian carbon market. The eight sectors – Aluminium, Chlor Alkali, Cement, Iron & Steel, Pulp & Paper, Petrochemicals, Petroleum refinery, and textile have been considered and more sectors would be included in future.
- As part of implementation of the scheme, Bureau of Energy Efficiency has published the "Detailed procedure for the compliance mechanism" and the "Accreditation Procedure and Eligibility Criteria for Accredited Carbon Verification Agencies" in July 2024.

b) Offset Mechanism

- Offset Mechanism is a project-based baseline and credit mechanism for the non-obligated entities where these entities can voluntarily register their projects for GHG emission reduction, removal, or avoidance against the baseline for the issuance of Carbon Credit Certificates (CCC).
- Following sectors have been approved to be included in offset mechanism: 1. Energy, 2. Industries, 3. Agriculture, 4. Waste handling and disposal, 5. Forestry, 6. Transport, 7. Fugitive Emissions, 8. Construction, 9. Solvent use, 10. Carbon capture and storage of CO_2 and other removals.
- Additionally, the detailed procedure for offset mechanism and eight methodologies under the offset mechanism has been released by Bureau of Energy Efficiency in March 2025.

1.5.9.3 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.

The Bureau of Energy Efficiency (BEE) continued its efforts to promote District Cooling Systems (DCS) as a sustainable urban cooling solution with GIZ under the 'Energy Efficient Cooling' project. During 2024–25, rapid assessment of District Cooling potential in cities such as Chennai, Amravati, Mumbai, establishment such as NTPC and smart city such as Panaji-Goa, was supported. Various policy briefs, financial models and business models for the District Cooling projects were prepared. Capacity-building workshops, conducted with partners like GIZ, trained over 200 officials. UNEP was engaged under the EE Cool project to set up a District Cooling centre of Excellence/ DC hub to cater to the promotion of District Cooling systems.

1.5.9.4 Cold Chain Energy Efficiency in India

The Government of India (GoI) has prioritized development of an integrated cold chain for the agricultural value chain to reduce post-harvest losses and enhance farmers' income. In the recent past GoI has formulated multiple missions and schemes to enhance cold chain infrastructure in the country. Along with capacity addition efforts, the Government of India has also prioritized development of a sustainable cold chain infrastructure to address associated energy demand, refrigerant use, and emissions as outlined in India Cooling Action Plan (ICAP).

The Bureau of Energy Efficiency (BEE) has been contributing to implementation of ICAP through its work in space cooling, cold chain and refrigeration. To further advance effort on Cold Chain energy efficiency, BEE has undertaken following measures:

(a) BEE signed MoU with National Centre for Cold Chain Development (NCCD), Ministry of Agriculture & Farmers Welfare for co-operation in the field of energy efficiency for Cold Chain applications on 2nd July, 2024.

(b) Initiated Voluntary Star Labeling program for Refrigerant Compressors used in Cold Chain applications in the month of August, 2024.

(c) BEE supported NCCD in organizing a session on "Energy Efficient Cold Chain" NCCD has constituted several committees and sub committees to gather inputs on technical aspects related to cold chain. Being a member of these committees and meetings to provide inputs related to energy efficiency.

1.5.9.5 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. 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.

In February, 2025, the 2nd Edition of EDMU publication titled "India Energy Scenario" for the year 2023-24 was released. The report attempted to provide certain value additions from the last version with varying state-level granularities, newer sections on biofuels, electricity generation and updated energy balance for 2023-24.

1.5.9.6 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 2024-25, total 72 numbers of New/exiting ESCOs have empanelled/re-empanelled as ESCO with BEE and as of now there are total 127 nos. active ESCOs are empaneled with BEE.
- 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.
- As per the direction of Ministry of Power, BEE has taken up few energy efficiency pilot projects through the proposed ESCO Business model based on the above guidelines with CPSUs like NTPC and POWERGRID.

1.5.9.7 Renewable Consumption Obligation (RCO)

Renewable Consumption Obligation (RCO) is a mechanism notified under the Energy Conservation (Amendment) Act, 2022 by which the designated consumers are obliged to consume a certain percentage of electricity from eligible non-fossil sources, as a percentage of the total consumption of electricity.

In line with this provision, the Ministry of Power (MoP), Government of India, through a Gazette Notification dated 20th October, 2023, has mandated this minimum share of consumption from non-fossil sources for designated consumers in respect of electricity distribution licensee and other designated consumers who are open access consumers or captive users to the extent of consumption of electricity from sources other than distribution licensee as a percentage of their total share of energy consumption. The mandate also outlines distinct sub-targets for wind, hydro, and distributed renewable energy (RE), contributing to the broader national energy transition goals.

All the Electricity Distribution Licensee and all the Designated Consumers except thermal power plants who are consuming electrical energy through Captive Power Plants (CPP) or Open Access (OA). The designated consumers are notified under the EC Act in the energy intensive sector having Annual Energy Consumption above the specified threshold limit notified by the Bureau of Energy efficiency (BEE) under clause (e) of section 14 of the Energy Conservation Act (52 of 2001).

The Ministry of Power (MoP), through the Gazette Notification dated 20th October 2023, has mandated the minimum share of consumption of non-fossil sources for all the Electricity Distribution Licensee (DISCOMs) and designated consumers using Captive Power Plants (CPP) or Open Access are required to meet minimum consumption targets from non-fossil energy sources. These targets are set as a percentage of their total electricity consumption.

(a) Target for Electricity Distribution Licensee (DISCOMs):

Non-fossil source energy consumption target for all the Electricity Distribution Licensee (DISCOMs), who are obligated to the extent of electricity supplied to their consumer under their area of supply is indicated in the table below:

S. NO.	YEAR	WIND RENEWABLE ENERGY	HYDRO RENEWABLE ENERGY	DISTRIBUTED RENEWABLE ENERGY	OTHER NON-FOSSIL ENERGY	TOTAL NON-FOSSIL ENERGY
1	2024-25	0.67%	0.38%	1.50%	27.35%	29.91%
2	2025-26	1.45%	1.22%	2.10%	28.24%	33.01%
3	2026-27	1.97%	1.34%	2.70%	29.94%	35.95%
4	2027-28	2.45%	1.42%	3.30%	31.64%	38.81%
5	2028-29	2.95%	1.42%	3.90%	33.10%	41.36%
6	2029-30	3.48%	1.33%	4.50%	34.02%	43.33%

Note: *For hilly and North-Eastern States/Union Territories, namely Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Jammu & Kashmir, Ladakh, Himachal Pradesh and Uttarakhand, the distributed renewable energy component shall be half of that given in the Table and the remaining component for these States shall be included in the other renewable energy sources.*

(b) Target for Designated consumers (Open access and Captive users):

Non-fossil source energy consumption target for all designated consumers procuring electrical energy through CPP or Open Access to the extent of consumption of electricity from sources other than distribution licensee as a percentage of their total share of energy consumption is indicated in the table below:

YEAR	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
TARGET	29.91%	33.01%	35.95%	38.81%	41.36%	43.33%

Compliance Mechanism for RCO:

The Bureau of Energy Efficiency (BEE), through the Gazette notification referred above, have been entrusted with the responsibility of maintaining data and ensuring compliance of renewable energy utilization by the designated consumer(s).

In line with the responsibilities, BEE has developed the compliance mechanism for RCO after due consultation with all the relevant stakeholders by organizing various consultation workshops across different regions of the country, engaging with all SERCs/JERCs, DISCOMs, and designated consumers with captive power plants (CPPs). The valuable feedback and suggestions received during those workshops, especially sector specific, were instrumental in refining to prepare the compliance mechanism for RCO.

In process of compliance mechanism, BEE is in the process of developing a web-based monitoring tool for the RCO compliance mechanism, which will be operationalized eventually.

As the RCO portal is in developing stage, meanwhile, compliance will be monitored for FY25 through detailed RCO compliance monitoring tool (excel based) which is available on BEE official portal under the section of Renewable Consumption Obligation (RCO) program.

Stakeholder Engagement Programs by BEE during FY24-25 on RCO Compliance Reporting

a) Formation of Working Group:

Following the notification of the new RCO trajectory under the EC Act, the RCO targets for FY25 for designated consumers with CPPs were now notified at close to 30% across states. In this regard, the Bureau of Energy Efficiency and MoP received various representations from Designated Consumers regarding the technical & commercial difficulties, challenges, and infeasibility in achieving the RCO trajectories notified by the Central Government.

Prior to this notification, CPPs commissioned before 01.04.2016 followed erstwhile RPO targets pegged at levels as mandated for FY 2015–16. CPPs commissioned on or after 01.04.2016 may be pegged at the RPO level applicable in the year in which CPP was commissioned. As and when the company adds to the capacity of the CPP, it will have to provide for additional RPO as obliged in the year in which new capacity is commissioned. Most CPPs at Designated Consumers (DCs) were commissioned before 2016, resulting in RPO levels ranging from 1.5% (North-East) to 11.25% (Himachal Pradesh), with an average of ~6.0%.

Consequently, based on the representations received from sectors, A working group was constituted recommend suitable RCO trajectories for CPPs and Assess CPPs' flexibility in integrating renewable energy.

Consultation Outcomes and Technical Analysis: Following detailed stakeholder consultations and technical assessments, the working group proposed a differentiated trajectory framework, taking into account regional and sectoral disparities. The recommendations were based on the following criteria:

Key Considerations:

- Availability and cost competitiveness of renewable energy.
- Adequacy of storage infrastructure for reliable energy supply.
- Operational constraints and long-term business viability.
- Technical barriers and energy demand profiles unique to each sector.

b) Stakeholder Consultation Workshop

To enhance the RCO compliance framework under the newly notified regulations, the Bureau of Energy Efficiency (BEE) has launched a series of regional stakeholder consultation workshops across the country. These workshops are designed to foster active engagement among key stakeholders, with the objective of refining the institutional structure, proposed rules, and operational procedures—including clearly defining roles, responsibilities, and introducing necessary mechanisms to ensure coherence with the new RCO Rule.

In addition to institutional insights, the sessions aim to gather constructive feedback on practical challenges, process optimization, and industry best practices. This input will be instrumental in facilitating the effective and scalable integration of renewable energy under the revised RPO framework. The workshop details are as follows:

I. Consultation Workshop on Development of RCO Compliance Monitoring Mechanism and other Associated Activities held in New Delhi on 21.06.2024.

II. Consultation Workshop on Updated RCO Trajectory and RPO Compliance Process notified by MoP under EC Act 2001 held in Visakhapatnam on 23.09.2024.



III. Consultation Workshop on updated RCO Trajectory and RCO Compliance Process notified by MoP under EC Act 2001 held in Jaipur on 28.11.2024.

IV. Consultation Workshop on updated RCO Trajectory notified by MoP under EC Act 2001 and RPO Compliance Processes held in Guwahati on 06.02.2025.

V. Consultation Workshop on updated RCO Trajectory and RCO Compliance Process notified by MoP under EC Act 2001 held in Goa on 24.03.2025.



1.5.9.8 Awareness and Outreach (2024-25)

Bureau of Energy Efficiency (BEE) launched various campaigns to raise awareness about energy conservation among the public. According to the guidelines laid down by the Ministry of Information and Broadcasting, media campaigns through electronic, outdoor and print media were carried out through the Directorate of Advertising & Visual Publicity (DAVP) and the National Film Development Corporation of India (NFDC). In order to create awareness about Energy Conservation and spread it among masses for wider coverage, BEE has undertaken several activities in Print, Electronic, Social, and Outdoor Media, which are listed as given below:

A. Print Media: BEE has been releasing advertisements in newspapers to spread awareness and educate people about star rating of electric appliances. This helps in educating people more about the labels and their use. Also, BEE has been releasing recruitment ads, notice ads, check testing ads., etc., in various newspapers. In addition to this, advertisements were also released pan India for announcing National Energy Conservation Awards (NECA) under the categories of Industry, Institution, Appliance, Building, Transport, etc., recognizing and rewarding industries, institutions, appliances, buildings, and transportation that demonstrate exceptional energy conservation practices encourages others to follow the suit.









B. Outdoor Media:

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

(i) Smart Cities India Expo, 2024, New Delhi





(ii) 43rd India International Trade Fare, New Delhi





(iii) Pratigya Exhibition 2024, Bhiwani, Haryana





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:













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

- #CoolSmarter, #SavePower
- #Ecooking
- #Swachchta Campaign
- #VigilanceAwareness
- #GoElectric, #GoGreen

- #ChooseLiFE, #MissionLiFE
- #NECA2024
- #NationalPaintingCompetition2024

1. Swacchata Pakhwada 16th - 31st May, 2024):

A Step Towards a Cleaner Future

In alignment with the nationwide cleanliness campaign, the Bureau of Energy Efficiency (BEE) actively observed Swachhta Pakhwada from 16th - 31st May,2024, reinforcing its commitment to a cleaner and healthier environment and emphasized the importance of cleanliness in our surroundings and workplaces. Banners and standees highlighted the campaign's theme were prominently displayed at the Bureau's office premises to create greater awareness and inspire action among employees and visitors.



Swachhta Pakhwada 2024 campaign activities were posted on social media including BEE's cleanliness drive at office premises and informational content about cleanliness, to spread the message of Swachhta and encouraged active community participation, fostering a collective effort towards maintaining cleanliness by distributing dustbins at Rajkiya Sarvodaya Vidyalaya, Sector 6, and Jose Marti Sarvodaya Vidyalaya, Sector 12, R.K. Puram, New Delhi, on 29th May 2024.





2. Swacchata Bharat Diwas (Swachhta Hi Seva Campaign 17th September – 2nd October, 2024)

The Bureau of Energy Efficiency actively participated in the **Swachhta Hi Seva** Campaign. The campaign was celebrated with a robust social media initiative, aimed at spreading awareness about the importance of cleanliness and sustainable practices. Engaging posts, impactful visuals, and community-oriented messages were shared across platforms, inspiring citizens to adopt clean and green lifestyles. The campaign highlighted the interconnectedness of energy efficiency and cleanliness, promoting the vision of a sustainable and prosperous India.

Key Highlights of the Campaign

To spread the message of cleanliness and sustainability, banners with impactful slogans and visuals were designed and displayed across the BEE office premises, banner emphasized the importance of maintaining cleanliness as a way of life, inspiring employees and visitors alike.

3. Vigilance Awareness Campaign (16th August – 15th November, 2024)

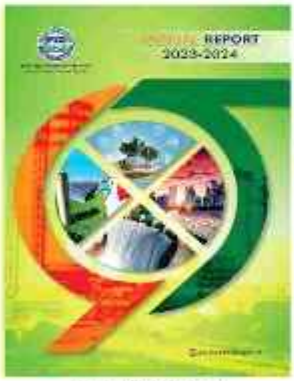


The Bureau of Energy Efficiency (BEE) observed Vigilance Awareness Week with a vibrant media campaign and impactful display banner and standees. Centered on the theme "Culture of Integrity for Nation's Prosperity," the campaign engaged audiences across social media platforms, inspiring public commitment to transparency and accountability.





E. 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.



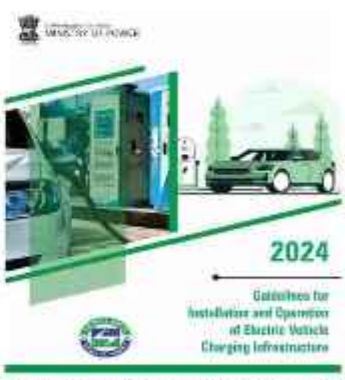
Annual Report (2023-24)



22nd issue of BEE Line Newsletter



Bachat Ke Sitare-an in-house Hindi magazine



Guidelines for Installation and Operation of Electric Vehicle Charging Infrastructure

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 2024, Hon'ble Vice 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:

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.



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

Awardees for NECA 2024

CATEGORY	SECTOR	1ST PRIZE	2ND PRIZE	CERTIFICATE OF MERIT (COM)
Industry	Cement	**Dalmia Cement Bharat Ltd.** Cuttack (Odisha)	**JK Cement Works** Nimbahera (Rajasthan)	**(1) JK Cement Works** Muddapur (Karnataka) **(2) Nuvoco Vistas Corp Ltd.** Chittorgarh (Rajasthan) **(3) Prism Johnson Ltd.** Satna (Madhya Pradesh)
	Food Processing	**Sumul Food Factory** Surat (Gujarat)	**Hindustan Unilever Ltd.** Sonipat (Haryana)	**Shri Ram Papads Pvt. Ltd.** Bikaner (Rajasthan)
	Tyre	**Yokohama India Pvt. Ltd.** Bahadurgarh (Haryana)	**JK-Tyre Industry Ltd.** Banmore (Madhya Pradesh)	**Balkrishna Industries Ltd., Chopanki Unit** Bhiwadi (Rajasthan)
	Drugs & Pharmaceutical	**Deccan Fine Chemicals India Pvt. Ltd.** Ankleshwar (Gujarat)	**Shilpa Pharma Life Sciences Ltd.** Raichur (Karnataka)	**Cipla Ltd., Site Goa-2** Verna (Goa)
	Paper & Pulp	**Khanna Paper Mills Ltd.** Amritsar (Punjab)	**BILT Graphic Paper Products Limited** Ballarpur (Maharashtra)	**Tamil Nadu Newsprint and Papers Ltd.** Karur (Tamil Nadu)
	Plastic	**SMR Automotive Systems India Ltd.** Kancheepuram (Tamil Nadu)	**Jagdamba Polymers Pvt. Ltd.** Balasore (Odisha)	**(1) The Supreme Industries Ltd.** Mahbubnagar (Telangana) **(2) Marelli Motherson Automotive Lighting India Pvt. Ltd.** Pune (Maharashtra)
	Chlor Alkali	**Grasim Industries Ltd.,** Chemical Division Palamau (Jharkhand)	**Bodal Chemicals Ltd., Unit XII** Patiala (Punjab	**Grasim Industries Ltd., Chemical Division** Bharuch (Gujarat)
Industry	Tea	**Tata Consumer Products Ltd.** Rohtak (Haryana)	**Tata Consumer Products Ltd.** Salona (Assam)	
	Glass			**PGP Glass Pvt. Limited** Kosamaba (Gujrat)

CATEGORY	SECTOR	1ST PRIZE	2ND PRIZE	CERTIFICATE OF MERIT (COM)
Buildings	Hotels	**Grand Hotel** Kochi (Kerala)	**ITC Sonar** Kolkata (West Bengal)	**(1) Taj Club House** Chennai (Tamil Nadu) **(2) The Residency** Chennai (Tamil Nadu)
	Hospitals	**Railway Hospital** Guntakal (Andhra Pradesh)	**Divisional Railway Hospital** Izzat Nagar (Uttar Pradesh)	**(1) Central Hospital, South Central Railway** Hyderabad (Telangana) **(2) Mary Queens Mission Hospital** Kottayam (Kerala) **(3) Divisional Railway Hospital**, Southwestern Railway Bengaluru (Karnataka)
	Shopping malls & Plazas	**Lulu International Shopping Malls Pvt. Ltd.** Thiruvananthapuram (Kerala)	**Phoenix Marketcity** Mumbai (Maharashtra)	**Lulu International Shopping Malls Pvt. Ltd.** Kochi (Kerala)
	Airport			**Ahmedabad International Airport Ltd.** Ahmedabad (Gujarat)
Transport	Railway Stations	**Renigunta Junction Railway Station** (Andhra Pradesh)	**Jammikunta Railway Station** (Telangana)	**(1) Hyderabad Railway Station** (Telangana) **(2) Nizamabad Railway Station** (Telangana) **(3) Subedarganj Railway Station** (Uttar Pradesh)
	Aviation			**(1) Spice Jet Ltd.** (Haryana) **(2) InterGlobe Aviation Ltd.** (IndiGo Airlines) (Haryana)
Institutions	DISCOM	**North Bihar Power Distribution Company Ltd.** Patna (Bihar)	**TP Western Odisha Distribution Ltd.** Sambalpur (Odisha)	**(1) TP Northern Odisha Distribution Ltd.** Balasore (Odisha) **(2) Tata Power Delhi Distribution Ltd.** (Delhi)
	State Performance Award	Group - 1: Maharashtra Group - 2: Andhra Pradesh Group - 3: Assam Group - 4: Tripura	Group - 1: Karnataka Group - 2: Kerala Group - 3: Goa Group - 4: (1) Meghalaya (2) Chandigarh	

CATEGORY	APPLIANCE NAME	MODEL NUMBER
Appliances	Ceiling Fan	Atom Berg (Model No. REC41235RM)
	Deep Freezer	Haier (Model No. HFC-588D)
	Refrigerator	LG (Model No. GL-D211HSEZ)

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.

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 2024

SECTOR	1ST PRIZE	2ND PRIZE	CERTIFICATE OF RECOGNITION (COR)
Industry	SCHOTT Glass India Pvt. Ltd. 100% Oxyfuel Furnace		(1) IOCL, Mathura Refinery Boiler Feed Water Injection in Atmospheric Vacuum Unit Preheat Train (2) Reliance Industries Ltd., Hazira Azeotropic Distillation Project
Transport	Intergral Coach Factory Vande Bharat-Indigenous Semi High Speed Train Set		Rajkot Division, Western Railway Automation of Undergear Lights
Building	DPAP Architects First Super ECBC Building	IIT, Kharagpur Precast Bamboo Reinforced Concrete	Koneru Lakshmaiah Education Foundation Smart Campus

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.

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 2024, Hon'ble Vice President of India presented the prizes (cash prizes) to the winners and Hon'ble Cabinet Minister of Power and Housing & Urban Affairs and Hon'ble Minister of State for Power and New & Renewable Energy 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
1st	Sahaj Chaturbhuj Ramani	Hillwoods School, Gandhinagar	Gujarat
2nd	Shreeram Prasad Ankula	PM Shri Jawahar Navodaya Vidyalaya, Gajapati	Odisha
3rd	Agaan Lalit Kumar	St. Edward's School, Shimla	Himachal Pradesh

GROUP B

PRIZE	STUDENT NAME	NAME OF THE SCHOOL	STATE/UT
1st	Ritesh Guha Roy	Bhavan's Tripura Vidyamandir, Agartala	Tripura
2nd	Nishtha Priyam Sharma	Gurukul Grammar Sr. Sec. School, Guwahati	Assam
3rd	Rudransh Jindal	St. Edward's School, Shimla	Himachal Pradesh

CHAPTER - 2
INTERNATIONAL CO-OPERATIONS

2.1 International Bilateral Programmes

2.2 International Multilateral Programme

2.1 INTERNATIONAL BILATERAL PROGRAMMES

(I) 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 are undertaken under the project:

- Two pilot project on industry 4.0 implemented successfully in foundry-Kolhapur and forging-Pune in Maharashtra resulting in energy savings of 12% and 5% in the respective companies
- 21 Trainings conducted on industrial energy efficiency using Virtual reality-based Digi-twin simulators covering more than 1190 participants in 238 industries across 6 states
- Capacity building of 60 officials from 31 State Designated Agencies in industrial utilities at NPC Chennai. These trainings have strengthened the SDAs' capacity to promote energy efficiency within the industrial sector more effectively.



- Operationalization of Energy Management Cells (EMC) at 4 SDAs (UP, Punjab, Karnataka, Maharashtra) to promote EE initiatives for MSMEs. EMCs conducted over 25 walkthrough audits, around 6 detailed energy audits, over 20 trainings coordinated, 4 implementation support, around 6 proposals for fund utilization.
- Training on ISO 50001 in 12 clusters covering more than 700 participants.



- 37 benchmarks (Rolling-16, Foundry-5, Paper-16) developed and published on Simplified Digital Hands-on Information on Energy Efficiency (SIDDHIEE) website.
- Integration of SME helpdesk on SIDHIEE.
- Six knowledge products including 12 video tutorials, a technology compendium, SME Helpdesk, 37 process benchmarks, two sector studies and two global studies on steel and paper, a vendor database, and a case study on Industry 4.0.
- BEE–Indo-German Energy Partnership SDA Summit, 2025 organised in February 2025 in Vijayawada. Officials from 31 SDAs, BEE, GIZ Experts and consultants from various organisations attended the event.

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.

The Bureau of Energy Efficiency (BEE) continued its efforts to promote District Cooling Systems (DCS) as a sustainable urban cooling solution with GIZ under the 'Energy Efficient Cooling' project. During 2024–25, rapid assessment of District Cooling potential in cities such as Chennai, Amravati, Mumbai, establishment such as NTPC and smart city such as Panaji-Goa, was supported. Various policy briefs, financial models and business models for the District Cooling projects were prepared. Capacity-building workshops, conducted with partners like GIZ, trained over 200 officials. UNEP was engaged under the EE Cool project to set up a District Cooling centre of Excellence/ DC hub to cater to the promotion of District Cooling systems.

(II) INDIA-UK COLLABORATION

The 5th meeting of India-UK Joint Working Group on Power, was held on 31st January 2025 wherein the progress and future plans under the India-UK Energy for Growth Partnership were discussed.

During the 4th India-UK Annual Ministerial Energy Dialogue held on 10th February 2025, Shri Manohar Lal, Hon'ble Minister of Power, Government of India and Hon Ed Miliband, Secretary of State, Department of Energy Security and Net Zero, UK, launched of the booklet on the Accelerating Smart Power and Renewable Energy (ASPIRE) programme and Aluminium Roadmap during 4th India-UK Annual Ministerial Energy Dialogue in India.

(III) INDIA-US COLLABORATION:

Meeting between Indian and US officials held in May 2024, under the framework of the Power and Energy Efficiency Pillar of U.S.-India Strategic Clean Energy Partnership (SCEP). It was decided that Bureau of Energy Efficiency and Department of Energy, US will work on advancing super energy-efficient cooling under the Power and Energy Efficiency vertical of the India-US SECP.

(IV) 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 (DoE), Ministry of Energy and Natural Resources (MoENR), Royal Government of Bhutan.

A delegation from MoENR, Bhutan, visited BEE on 1st August 2024, where BEE presented the S&L programme and the proposed roadmap. Bhutan, shared its current initiatives and highlighted that key appliances, LED lamps, refrigerators, and storage water heaters are largely imported from India.

DoE, Bhutan, formally accepted the roadmap in August 2024. BEE is supporting Bhutan to develop standards and labelling programme for the identified appliances including validation of the labels for imported appliances.

2.2 INTERNATIONAL MULTILATERAL PROGRAMME

(I) Clean Energy Ministerial (CEM)

The Clean Energy Ministerial (CEM) was established in 2009 as a high-level global forum to promote the advancement of clean energy. Its intention is to encourage the development of policies and programmes which advance clean energy technology and solutions, share lessons learned and best practices, and to facilitate the transition to a global clean energy economy. It does so through a combination of its Annual Ministerial meeting for Energy Ministers, and year-round technical work in the form of initiatives and campaigns, led and participated in by the member governments. The coordination support for the CEM is provided to by a multi-lateral Clean Energy Ministerial Secretariat (CEM Secretariat), currently housed within the International Energy Agency (IEA), India is co-chair and steering committee member of the CEM.

India has been a founding member of the Clean Energy Ministerial (CEM) since it was established in 2009, with the first Ministerial meeting taking place in 2010. As an active

member, with significant leadership in driving global clean energy action, India has also hosted the annual Ministerial meeting of this forum twice, in 2013 (4th Clean Energy Ministerial, i.e. CEM4) and in 2023 (CEM14).

India has joined two new workstreams that were being launched during the CEM 15/ MI 9 Ministerial meeting at Foz do Lguacu, Brazil in 2024.

1. Sustainable Lifestyles and Clean Energy Access.

2. "Gt by 2030" Campaign: A Unified Effort to Scale up Carbon Management Solutions.





India announced to continue its voluntary contribution to the CEM Secretariat for Phase IV (July 2025-June 2028) of EUR 3,00,000 i.e., EUR 1,00,000 per year.

(ii) International Energy Agency:

The International Energy Agency (IEA) is an autonomous organization which was set up in response to the 1973-74 oil crisis. The oil crisis was the result of an embargo imposed on the USA by OPEC in retaliation for the US decision to support Israel during the Arab-Israel war.

To discuss the future steps regarding India's membership to IEA an Inter-Ministerial Committee (IMC) has been constituted in March 2024, with Secretary (PNG) and Secretary (Power) are the co-chair and DG, BEE is the Convener.

The first meeting of the IMC was held on 26th and 30th July, 2024 wherein filled-in scoping review questionnaires for onward transmission was approved which was submitted to the IEA. Thereafter an in-country mission of IEA visited India from 9th – 11th September, 2024 for review of current legislation; assessing current status against requirements and proposed roadmap.

In view of the requirements which emanated from the in-country mission, second meeting of the IMC was held on 19th September, 2024. To understand the concerns on sharing of oil stock and import/export related data, Data Working Group (DWG) has been constituted between MoPNG and IEA.

(ii) Energy Efficiency Hub:

India joined the International Energy Efficiency Hub (Hub) in January 2025, a global platform dedicated to fostering collaboration and promoting energy efficiency worldwide. This move solidifies India's commitment to sustainable development and aligns with its efforts to reduce greenhouse gas emissions.

Established in 2020 as the successor to the International Partnership for Energy Efficiency Cooperation (IPEEC), in which India was a member, the Hub brings together governments, international organizations, and private sector entities to share knowledge, best practices, and innovative solutions. By joining the Hub, India has gained access to a vast network of experts and resources, enabling it to enhance its domestic energy efficiency initiatives. Sixteen countries (Argentina, Australia, Brazil, Canada, China, Denmark, European Commission, France, Germany, Japan, Korea, Luxembourg, Russia, Saudi Arabia, United States and United Kingdom) have joined the Hub. India is the seventeenth member of the Hub.

The Hub have total 4 major task groups which are:

I. Digitalisation Working Group (DWG),

ii. Energy Efficiency in Buildings (EEB),

iii. The Energy Management Action Network (EMAK)

iv. Super-Efficient Equipment and Appliances Deployment (SEAD)

CHAPTER - 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 Reply to Separate Audit Report

3.6 Annual Statement of Accounts

3.1 CAPITAL STRUCTURE

The Corpus Fund of Rs. 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 Rs. 50 crores have been invested in fixed deposit with Nationalized and Private sector bank. during Financial Year 2024-25. An amount of Rs. 3.83 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 Rs. 45.00 crore has been received from Ministry of Power towards Augmentation of BEE Corpus Fund. An amount of 3.28 crore has been earned as an interest by investing this Corpus Fund of Rs. 45.00 crore in fixed deposits with nationalized bank during financial year 2024-25. The total of BEE Corpus Fund along with this addition stands to 95.00 crore as on 31/03/2025.

3.2 SUMMARY OF THE FINANCIAL RESULTS

During the financial year 2024-25, Bureau had earned Rs. 382.97 lakhs as interest on Corpus Fund of Rs. 50 crore invested with fixed deposit & Rs. 328.22 lakhs as interest on additional Corpus Fund of Rs. 45.00 crore invested with Nationalized and Private sector bank. Further, the Bureau also earned Rs.389.24 lakhs from the fee charged from the candidates for the 24th National Certification Examination for Energy Manager & Energy Auditors and Rs. 6.05 lakhs Energy Audit Accreditation. The expenditure of the BEE on Establishment, Administration expenses, non-recurring and Project expenses had been Rs. 1,195.70 lakhs, Rs. 185.34 lakhs, Rs. 20.84 lakhs and 0.45 lakhs respectively. Further, an expenditure of Rs. 259.37 lakhs were incurred towards 24th National Certification Examination for Energy Managers & Energy Auditors. The excess income over expenditure of 121.50 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: Two accountants were appointed w.e.f. 31.01.2025 and 06.02.2025 in the Bureau of Energy Efficiency in FY 2024-25

3.4 SEPARATE AUDIT REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA ON THE ANNUAL ACCOUNTS OF BUREAU OF ENERGY EFFICIENCY, NEW DELHI, FOR THE YEAR ENDED 31 MARCH 2025

A. Balance Sheet

A.1 Energy Conservation Fund (Schedule 1): ₹97,164.23 lakh

Standard & Labelling Fee: ₹80,532.55 lakh

BEE has been collecting labelling fee as per Energy Conservation Act. Further, as per BEE (Forms of Annual Statement of Accounts and Records) Rules 2007, BEE is required to recognize the same on accrual basis.

However, Audit observed that the income from S&L fee for the year 2024-25 amounted to ₹14,192.20 lakh, out of which BEE recognized ₹11,831.14 lakh only.

Further, the amount received during the year as S&L Fee included ₹6,235.14 lakh pertaining to previous years which should have been shown as prior period income.

This has resulted into overstatement of S&L Fee income under Schedule-1 by ₹3,874.08 lakh apart from understatement of Current Assets, Loans and Advances (Schedule-11) by ₹2,361.06 lakh and Prior Period Income by ₹6,235.14 lakh.

A.2 Reserves and Surplus (Schedule-2): ₹Nil

Earmarked/Endowment Funds (Schedule-3): ₹11,601.89 lakh

(i) An amount of ₹11,045.46 lakh, spent for purchase of office space has been incorrectly booked under "Standard & Labelling Programme" in Earmarked/Endowment Funds (Schedule-3), instead of routing the same through Capital Reserve under "Reserves and Surplus" (Schedule 2) as the expenditure is general and not scheme-specific.

(ii) Fixed Assets representing Grant-in-Kind amounting to ₹216.51 lakh have been shown under Schedule-8 along with depreciation of ₹167.92 lakh. BEE has neither created any Capital Reserve (Schedule-2) for these assets nor reflected any corresponding reduction therein in non-compliance of its own Accounting Policy.

The above has led to overstatement of Earmarked/ Endowment Funds and understatement of Capital Reserve by ₹11,094.05 lakh each.

A.3 Earmarked/Endowment Funds (Schedule-3): ₹11,601.89 lakh
Curent Assets, Loans, Advances etc. (Schedule-11): ₹1,02,195.33 lakh

BEE has been collecting labelling fee as per Energy Conservation Act. Further, as per BEE (Forms of Annual Statement of Accounts and Records) Rules 2007, BEE is required to recognize the same on accrual basis.

However, Audit observed that the income from S&L fee for the year 2024-25 amounted to ₹14,192.20 lakh, out of which BEE recognized ₹11,831.14 lakh only.

Further, the amount received during the year as S&L Fee included ₹6,235.14 lakh pertaining to previous years which should have been shown as prior period income.

This has resulted into overstatement of S&L Fee income under Schedule-1 by ₹3,874.08 lakh apart from understatement of Current Assets, Loans and Advances (Schedule-11) by ₹2,361.06 lakh and Prior Period Income by ₹6,235.14 lakh.

A.4 Earmarked/Endowment Funds (Schedule 3): ₹11,601.89 lakh
Current Assets, Loans, Advances etc. (Schedule-11): ₹1,02,195.33 lakh
Contingent Liabilities and Notes on Accounts (Schedule 26)

BEE released ₹29,751.73 lakh to SDAs up to 31.03.2025, but Utilization Certificates were received for only ₹25,852.19 lakh (86.89 per-cent). Despite pending UCs, the full amount was booked as expenditure under Schedule 3, resulting in understatement of Earmarked/Endowment Fund and Current Assets, Loans, Advances etc. by ₹3,899.54 lakh each.

The fact of non-receipt of UCs for the said amount of ₹3,899.54 lakh has not been disclosed in the 'Notes on Accounts' (Schedule 26), which are also deficient to such extent.

A.5 Investments from Earmarked/Endowment Funds (Schedule 9): ₹9,500.00 lakh
Curent Assets, Loans, Advances etc. (Schedule 11): ₹1,02,195.33 lakh

As per BEE (Form of Annual Statement of Accounts & Records) Rules, 2007, Investments from Earmarked/Endowment Funds should be shown under Investments-from Earmarked/Endowment Funds (Schedule 11). However, the deposits from S&L Fee amounting to ₹67,553.61 lakh have been classified under Schedule 11.

This has resulted in understatement of "Investments from Earmarked/Endowment Funds" (Schedule 9) and overstatement of "Current Assets, Loans, Advances etc." (Schedule 11) by ₹67,553.61 lakh each.

B. Income and Expenditure Account

B.1 Other Expenses (Project Expenses) (Schedule-21): ₹259.81 lakh

BEE has incorrectly booked expenses of ₹62.54 lakh for installation of selfie points and ₹294.71 lakh for hosting the Clean Energy Ministerial under the "S&L Programme" in Earmarked/Endowment Funds whereas these expenses were general in nature and not related to the S&L Program. Therefore, the same should have been classified under "Other Expenses (Project Expenses)" (Schedule-21).

This has led to understatement of Other Expenses (Schedule-21) as well as Earmarked/ Endowment Funds (Schedule – 3) and overstatement of Excess of Income over Expenditure by ₹357.25 lakh each.

B.2 Other Expenses (Project Expenses) (Schedule-21): ₹259.81 lakh

BEE paid ₹91.29 lakh towards its annual CEM voluntary contribution from S&L Fee during 2024-25 of which ₹68.47 lakh relates to 2024-25 and ₹22.82 lakh to 2025-26 as this contribution runs from June to June. As this contribution (€1 lakh) is not linked to any specific scheme, it should have been routed through the Income and Expenditure Account.

This has led to understatement of Other Expenses by ₹68.47 lakh and prepaid expenses by ₹22.82 lakh), apart from overstatement of Excess of Income over Expenditure (₹68.47 lakh) and Energy Conservation Fund (₹91.29 lakh).

B.3 Other Expenses (Project Expenses) (Schedule-21): ₹259.81 lakh

BEE obtained approval from the Management Advisory Committee (MAC) to utilize funds from the Standard & Labelling (S&L) fee for hosting the Clean Energy Ministerial (CEM-14) in July 2023. However, that despite fully utilizing the approved expenditure limit for CEM-14, BEE sanctioned the claim of ₹50.39 lakh raised by SDA Goa in June 2024 for the CEM-14/MI-8 event, which BEE charged under the Awareness Campaign Scheme. Instead of obtaining fresh approval from the Committee, BEE booked these expenses under "Awareness Campaign" instead of

reflecting under "Other Expenses (Project Expenses)" (Schedule 21) pending Committee approval.

Further, the expenditure related to CEM was to be borne by BEE (60 per cent) and the Department of Science & Technology (40 per cent). However, BEE booked the entire expenditure in its books of accounts.

This has resulted in understatement of Other Expenses (Project Expenses) (Schedule-21) by ₹30.23 lakh, 'Current Assets, Loans, Advances, etc.' (Schedule 11) by ₹20.16 lakh as receivable from DoST and 'Earmarked/Endowment Funds' (Schedule-3) by ₹50.39 lakh.

C. Accounting Policies

Contingent Liabilities and Notes on Accounts (Schedule 26)

(i) During the year 2024-25, changes were made in Accounting Policy Nos. 4, 5, and 6 pertaining to Fixed Assets, Depreciation and Grants & Revenue respectively. However, the impact due to this change being recognition of receivables and income amounting to ₹5,090.94 lakh has not been disclosed.

Thus, the Notes on Accounts are deficient to that extent.

(ii) As per the details of legal and arbitration cases, BEE has three pending legal matters, two of which related to the recovery of dues arising out of work orders amounting to ₹12.13 lakh and ₹68.99 lakh respectively, and the third one pertained to non-payment of gratuity for more than 15 months to employee. Moreover, there are 40 similar cases of non-payment of gratuity as per Gratuity Act, 1972, wherein neither a provision has been created nor quantified and disclosed in the contingent liabilities.

Non-disclosure of these contingent liabilities has rendered the financial statements non-compliant with AS 29.

D. General

Nil

E. Management Letter

Deficiencies which have not been included in the Separate Audit Report have been brought to the notice of the Management through a Management Letter issued separately for remedial/ correction action.

F. Assessment of Internal Controls

i. Adequacy of Internal Control System

Internal Control System is adequate commensurate with the size and nature of transactions though the same can be strengthened in view of audit observations.

ii. Adequacy of Internal Audit System

Internal Audit of BEE is carried out by the Principal Accounts Office (PAO) of the Ministry of Power (MoP), as per General Financial Rules. However, Internal Audit of BEE for the year 2024-25 has not been conducted by the PAO, MoP.

iii. System of Physical Verification of Fixed Assets and inventory

Physical Verification of assets is required to be carried out at least annually. Any discrepancies, if noticed, are required to be promptly investigated and accounted for. However, BEE did not conduct the annual physical verification of the assets/ consumables for the year 2024-25.

iv. Regularity in payment of Statutory Dues

BEE is regular in payment of Statutory Dues.

v. Other matters:

a. Absence of adequate back up of Tally server

The trail log feature in Tally was not enabled by BEE. Further, the Tally server is hosted on the same workstation, and no backup is maintained at an alternate site to ensure data safety in case of any unfortunate event of disaster. This indicates weakness in internal control system relating to financial data management in BEE.

b. Weak control on funds released to SDAs

BEE has not been able to prevent parking of funds by SDAs in their own bank accounts.

G. Grants in aid

Out of the grants in aid of ₹7,095.32 lakh (comprising amount received during the year of ₹6,947.41 lakh and interest earned/unspent grant received from the States amounting to ₹147.91 lakh), BEE utilized ₹6,943.58 lakh and returned ₹121.86 lakh, leaving the unspent balance of ₹29.88 lakh as on 31 March 2025.

For and on behalf of the
Comptroller & Auditor General of India

Sd/-
(Promod Kumar)
Addl. Dy. Comptroller & Auditor General (Energy)

Place: New Delhi
Date : 24/11/2025

3.5 REPLIES TO SEPARATE AUDIT REPORT VIDE LETTER NO- DGA(ENERGY)/REP/01-136/ACS-B.E.E/2025-26 /VOL-II/562 DATED 24-11-2025 ON THE ANNUAL ACCOUNTS OF BUREAU OF ENERGY EFFICIENCY, NEW DELHI FOR THE FINANCIAL YEAR 2024 -25.

Para A.1 Energy Conservation Fund (Schedule 1): ₹97,164.23 lakh
Standard & Labelling Fee: ₹80,532.55 lakh

BEE has been collecting labelling fee as per Energy Conservation Act. Further, as per BEE (Forms of Annual Statement of Accounts and Records) Rules 2007, BEE is required to recognize the same on accrual basis.

However, Audit observed that the income from S&L fee for the year 2024-25 amounted to ₹14,192.20 lakh, out of which BEE recognized ₹11,831.14 lakh only.

Further, the amount received during the year as S&L Fee included ₹6,235.14 lakh pertaining to previous years which should have been shown as prior period income.

This has resulted into overstatement of S&L Fee income under Schedule-1 by ₹3,874.08 lakh apart from understatement of Current Assets, Loans and Advances (Schedule-11) by ₹2,361.06 lakh and Prior Period Income by ₹6,235.14 lakh.

REPLY to Para A.1

The Bureau has examined the audit observation regarding the treatment of Standard & Labelling (S&L) fees and submits the following clarification:

The S&L Fee is being accounted on the following basis

- As per Note 8 of the Bureau of Energy Efficiency (Form of Annual Statement of Accounts & Records) Rules, 2007 (notified by GoI in consultation with C&AG): "Revenue shall not be recognised unless (a) the related performance has been achieved, (b) no significant uncertainty exists regarding the amount of the consideration, and (c) it is not unreasonable to expect realisation and ultimate collection."
- In compliance with this principle and in consultation with C&AG, BEE has adopted the practice of recognising S&L fee revenue only when supported by

documentary certification of production data and liability by practicing Chartered Accountants, ensuring reasonable certainty of collection.

- Accordingly, the amounts reflected in the FY 2024–25 accounts are based on receivables supported by CA certificates and confirmed realisation. This ensures prudence and prevents overstatement.

(i) The Audit has noted Audit has noted that based on portal data, receivables were ₹14192.20 lakh against recognition of ₹11831.14 lakhs with non-recognition of ₹2361.06 lakh. In that respect the following is submitted:

- The variance arose because the S&L portal is a dynamic system, and data undergoes periodic updates even after approval of accounts by the Governing Council (26.06.2025). Certain reports generated at the direction of audit after finalisation reflected higher figures.
- As a matter of prudence, BEE accounted only those receivables that were supported by CA certification and confirmed liability at the reporting date.
- Subsequently, the entire receivable balance of ₹5090.94 lakh was realised in FY 2025–26, and hence no amounts remain outstanding.

(ii) The Audit has observed that part of the S&L fees received in FY 2024–25 pertains to previous years of Rs 6235.14 lakhs .In that respect the following is submitted:

- As per Note 9 of the Bureau Account Rules 2007, prior period items are those arising from "errors or omissions in preparation of financial statements of prior periods."
- In this case, the fees were not omitted earlier due to error but were realised in FY 2024–25 based on subsequent certification of production and liability. Hence, they do not qualify as "prior period items" under the Rules.
- Nonetheless, to enhance transparency, from FY 2025–26 onwards, BEE will make a separate disclosure in Schedule-26 indicating the break-up of fee receipts pertaining to earlier periods.

Para A.2 Reserves and Surplus (Schedule-2): ₹Nil
Earmarked/Endowment Funds (Schedule-3): ₹11,601.89 lakh

(i) An amount of ₹11,045.46 lakh, spent for purchase of office space has been incorrectly booked under "Standard & Labelling Programme" in Earmarked/Endowment Funds (Schedule-3), instead of routing the same through Capital Reserve under "Reserves and Surplus" (Schedule 2) as the expenditure is general and not scheme-specific.

REPLY to Para A.2

The Governing Council (GC) in its meeting dated 19th April, 2024 (12th GC) and the Management Advisory Committee (MAC) in its meeting dated 01st May 2023 (24th MAC), through a series of discussions and deliberations, accorded their approval for the purchase of office space from NBCC and internal furnishing at an estimated cost of Rs. 136.2 Crores (± 2–3%) for a carpet area of 23,000 sq. ft. (± 10% area), utilizing the accumulated S&L Fee.

The accounting of progressive payments made towards the office building has been carried out under the S&L Scheme. Since the possession and title of the property shall be completed during the current accounting year, the capitalization of the building shall take place in the current year.

The Bureau has disclosed that payments of Rs. 11,045.46 Lakhs have been made for the NBCC office space, and the final liability will be determined upon possession and settlement in FY 2025–26.

Para A.2 (ii)

Fixed Assets representing Grant-in-Kind amounting to ₹216.51 lakh have been shown under Schedule-8 along with depreciation of ₹167.92 lakh. BEE has neither created any Capital Reserve (Schedule-2) for these assets nor reflected any corresponding reduction therein in non-compliance of its own Accounting Policy.

The above has led to overstatement of Earmarked/ Endowment Funds and understatement of Capital Reserve by ₹11,094.05 lakh each.

REPLY to Para A.2 (ii)

The Audit has observed non-creation of a Capital Reserve for Grant-in-Kind assets. In that respect the following is submitted :

- As per Accounting Policy 4(c) & (d), only non-monetary grants or grant-in-kind without monetary consideration require corresponding capital reserve adjustments.
- The assets shown under Schedule-8 relate to programme-linked schemes (e.g., PEEDSIE, UNIDO, S&L) where the grant utilization has already been reflected under Schedule-3.
- The Net Block of fixed assets is disclosed in two parts: BEE Assets and Grant Assets. The impact of depreciation is duly adjusted against the Grant heads.
- These assets purchase out of grant not received as grant in kind

Therefore, no misstatement arises. However, in line with audit suggestion, disclosure will be further refined in future accounts

Para A.3 Earmarked/Endowment Funds (Schedule-3): ₹11,601.89 lakh
Curent Assets, Loans, Advances etc. (Schedule-11): ₹1,02,195.33 lakh

BEE disbursed (June 2024) ₹216 lakh to State Designated Agencies (SDAs) for procuring check-testing equipment under the Standard & Labelling (S&L) programme. However, utilisation certificates (UCs) amounting to ₹55.42 lakh only were received. Despite non-receipt of UCs for the full amount, BEE accounted for the entire ₹216 lakh as expenditure from the fund instead of treating only ₹55.42 lakh as expenditure and the remaining ₹160.58 lakh as advances to SDAs pending receipt of UCs.

This has resulted in understatement of funds available under S&L Programme in Earmarked/Endowment Funds (Schedule 3) and Other Advances and Receivables – Current Assets, Loans, Advances, etc. (Schedule 11) by ₹160.58 lakh each.

REPLY to Para A.3

The expenditure under Grants is accounted on the basis of Significant Accounting Policies, Clause 7(d) under Schedule 25 which states:

"Expenditure incurred under various schemes against grants received from the Ministry of Power, Government of India, is accounted for in the year of release of the grant."

In line with this policy, the aggregate amount of ₹216 lakh as released to various SDAs in June 2024 has been accounted for as project expenditure in FY 2024–25. This method of accounting has been consistently followed in BEE's books since inception for all scheme-related releases and has been accepted in prior audits.

It is also respectfully submitted that:

- BEE functions as a nodal agency, releasing funds to SDAs for programme implementation. Once funds are released, BEE does not exercise direct administrative or operational control over their utilization.
- However, BEE maintains an active follow-up mechanism with SDAs for submission of Utilization Certificates (UCs) and other supporting documents. Out of ₹216 lakh released, UCs for more than ₹120 lakh have already been received, and BEE continues to pursue the balance.

Thus, the accounting treatment adopted is as per stated policy and consistent practice.

Para A.4 Earmarked/Endowment Funds (Schedule 3): ₹11,601.89 lakh
Current Assets, Loans, Advances etc. (Schedule-11): ₹1,02,195.33 lakh
Contingent Liabilities and Notes on Accounts (Schedule 26)

BEE released ₹29,751.73 lakh to SDAs up to 31.03.2025, but Utilization Certificates were received for only ₹25,852.19 lakh (86.89 per-cent). Despite pending UCs, the full amount was booked as expenditure under Schedule 3, resulting in understatement of Earmarked/Endowment Fund and Current Assets, Loans, Advances etc. by ₹3,899.54 lakh each.

The fact of non-receipt of UCs for the said amount of ₹3,899.54 lakh has not been disclosed in the 'Notes on Accounts' (Schedule 26), which are also deficient to such extent.

REPLY to Para A.4

The expenditure under Grants is accounted on the basis of Significant Accounting Policies, Clause 7(d) under Schedule 25 which states:

"Expenditure incurred under various schemes against grants received from the Ministry of Power, Government of India, is accounted for in the year of release of the grant."

As per Schedule 25 (Significant Accounting Policies), BEE accounts for grants disbursed to SDAs as expenditure in the year of release. This practice is consistently followed across all schemes to ensure timely utilization of budgetary allocations.

It is acknowledged that UCs for ₹25,852.19 lakh (out of ₹29,751.73 lakh released) which is 87 % have been received, while UCs for the balance are pending. BEE has been continuously pursuing SDAs through written communications, review meetings, and reminders to expedite submission of pending UCs.

It is further submitted that:

- Annual Reports: All SDAs are required to submit annual reports to BEE detailing financial and physical progress.
- Impact Assessments: SDAs, with BEE's assistance, also conduct impact assessments every three years to capture outcomes and energy savings from projects.
- Monthly Progress: SDAs provide monthly updates on both financial and physical progress, enabling BEE to prepare consolidated reports for the Ministry of Power.

These processes serve as additional layers of assurance, supplementing UCs and helping BEE monitor fund utilization.

Further ,in order to strengthen financial discipline and ensure compliance, BEE has already undertaken several initiatives:

- National and Regional Review Meetings: Conducted regularly under the chairmanship of senior officers, where SDAs are explicitly directed to utilize unspent balances and adhere to BEE's guidelines.

- Capacity-Building on PFMS: In line with Ministry of Finance instructions, PFMS-linked Zero Balance Subsidiary Accounts (ZBSA) have been operationalized since July 2021.
- Training Programmes: BEE has organized workshops and training sessions for SDA Nodal Officers and Finance Officers to strengthen their capacity in PFMS compliance.
- Explicit Directions on Fund Parking: Multiple instructions have been issued clarifying that transfer of funds from ZBSA to other accounts is a violation of PFMS guidelines.

In conclusion:

- The release of grants has been accounted for in line with stated accounting policies and established practice.
- BEE has in place multiple mechanisms — annual reports, impact assessments, monthly progress reporting, national/regional meetings — to ensure transparency and accountability.
- Corrective steps are being taken to eliminate fund parking and to secure timely submission of UCs.

Para A.5 Investments from Earmarked/Endowment Funds (Schedule 9): ₹9,500.00 lakh Curent Assets, Loans, Advances etc. (Schedule 11): ₹1,02,195.33 lakh

As per BEE (Form of Annual Statement of Accounts & Records) Rules, 2007, Investments from Earmarked/Endowment Funds should be shown under Investments-from Earmarked/Endowment Funds (Schedule 11). However, the deposits from S&L Fee amounting to ₹67,553.61 lakh have been classified under Schedule 11.

This has resulted in understatement of "Investments from Earmarked/Endowment Funds" (Schedule 9) and overstatement of "Current Assets, Loans, Advances etc." (Schedule 11) by ₹67,553.61 lakh each.

REPLY to Para A.5:

Since inception, the Corpus Find investments made out of the Corpus/Capital Fund have been disclosed in Schedule 9 – Investments from Earmarked/Endowment Funds. Initially, the Corpus Fund was invested in NTPC Bonds, which matured in May 2024. The redemption proceeds were subsequently reinvested in Fixed Deposits (FDRs) with RBI's scheduled banks, normally of one-year duration, with the explicit intention that such investments continue to generate income for:

- salary, allowances, and remuneration of officers and employees,
- discharge of statutory functions under Section 13 of the Energy Conservation Act, 2001, and
- expenses authorized by the Act, as envisaged by the Government of India sanction order No. 14/3/02–EM dated 27th January 2003.

The interest earned on these investments is appropriately disclosed under Schedule 15 – Income from Investments.

The Legal and Accounting Basis for Classification is based upon the Bureau of Energy Efficiency (Form of Annual Statement of Accounts & Records) Rules, 2007 which provide that:

- Corpus/Capital Fund is akin to Capital/Owner's Funds, and
- The substance of transactions shall prevail over legal form in presentation of accounts.

Accordingly, investments from the Corpus Fund continue to be disclosed in Schedule 9, consistent with both the Rules and past practice.

Further, the Notes and Instructions for Schedule of Earmarked/Endowment Funds contained within aforesaid Rules clarify that "grants/funds having the characteristics of promoters' contribution which are of the nature of additions to the accretion Corpus Fund shall not be reckoned as part of Earmarked Funds."

Thus, Standard & Labelling (S&L) Fees collected by BEE are not in the nature of Corpus or Capital Funds, but rather programme-related receipts. They are deposited into designated bank accounts and classified under Current Assets (Schedule 11) as

balances with banks, consistent with their nature and in line with established accounting principles.

On the Consistency and Transparency in the treatment and disclosure, it is submitted that:

- The classification of Corpus Fund investments under Schedule 9 and S&L Fee deposits under Schedule 11 has been consistently followed since inception.
- This treatment maintains a clear distinction between capital contributions (Corpus Fund) and programme-related receipts (S&L Fees).
- The Bureau has ensured full transparency and accuracy in financial reporting, with all transactions duly audited and placed before the Governing Council and Parliament.

In conclusion:

in view of the statutory framework, accounting principles, and consistent practice followed by the Bureau, the current presentation of Corpus Fund investments in Schedule 9 and S&L Fee deposits in Schedule 11 is both appropriate and justified.

Para B Income and Expenditure Account

B.1 Other Expenses (Project Expenses) (Schedule-21): ₹259.81 lakh

BEE has incorrectly booked expenses of ₹62.54 lakh for installation of selfie points and ₹294.71 lakh for hosting the Clean Energy Ministerial under the "S&L Programme" in Earmarked/Endowment Funds whereas these expenses were general in nature and not related to the S&L Program. Therefore, the same should have been classified under "Other Expenses (Project Expenses)" (Schedule-21).

This has led to understatement of Other Expenses (Schedule-21) as well as Earmarked/ Endowment Funds (Schedule – 3) and overstatement of Excess of Income over Expenditure by ₹357.25 lakh each.

B.2 Other Expenses (Project Expenses) (Schedule-21): ₹259.81 lakh

BEE paid ₹91.29 lakh towards its annual CEM voluntary contribution from S&L Fee during 2024-25 of which ₹68.47 lakh relates to 2024-25 and ₹22.82 lakh to 2025-26 as this contribution runs from June to June. As this contribution (€1 lakh) is not linked to any specific scheme, it should have been routed through the Income and Expenditure Account.

This has led to understatement of Other Expenses by ₹68.47 lakh and prepaid expenses by ₹22.82 lakh), apart from overstatement of Excess of Income over Expenditure (₹68.47 lakh) and Energy Conservation Fund (₹91.29 lakh).

B.3 Other Expenses (Project Expenses) (Schedule-21): ₹259.81 lakh

BEE obtained approval from the Management Advisory Committee (MAC) to utilize funds from the Standard & Labelling (S&L) fee for hosting the Clean Energy Ministerial (CEM-14) in July 2023. However, that despite fully utilizing the approved expenditure limit for CEM-14, BEE sanctioned the claim of ₹50.39 lakh raised by SDA Goa in June 2024 for the CEM-14/MI-8 event, which BEE charged under the Awareness Campaign Scheme. Instead of obtaining fresh approval from the Committee, BEE booked these expenses under "Awareness Campaign" instead of reflecting under "Other Expenses (Project Expenses)" (Schedule 21) pending Committee approval.

Further, the expenditure related to CEM was to be borne by BEE (60 per cent) and the Department of Science & Technology (40 per cent). However, BEE booked the entire expenditure in its books of accounts.

This has resulted in understatement of Other Expenses (Project Expenses) (Schedule-21) by ₹30.23 lakh, 'Current Assets, Loans, Advances, etc.' (Schedule 11) by ₹20.16 lakh as receivable from DoST and 'Earmarked/Endowment Funds' (Schedule-3) by ₹50.39 lakh.

REPLY to Para B.1; B.2; B.3:

The proposal for installation of selfie points was initiated and approved by the Ministry of Power, with an aim to create widespread public awareness on energy efficiency and conservation initiatives undertaken by the Government of India through the Bureau of Energy Efficiency (BEE).

Accordingly, in the first phase, 20 selfie points were installed in Delhi–NCR at prominent and high-footfall public locations, such as metro stations, government buildings, and public parks. The total expenditure of ₹53 lakh (₹2.65 lakh per selfie point + 18% GST) was incurred through Power Finance Corporation Ltd. (PFC), which acted as the implementing partner. The work and expenditure were also approved by the Management Advisory Committee (MAC) in its 26th Meeting.

These selfie points have been strategically designed to showcase the achievements of the Ministry of Power and BEE, particularly in promoting energy-efficiency initiatives and the Star Labelling Programme. They visually depict the importance of choosing star-rated products and adopting energy-efficient practices, thus directly supporting consumer awareness and outreach components of the S&L Programme.

Given their integral role in disseminating information on energy efficiency and star-rated products, the expenditure is appropriately classified under the S&L Programme as part of its awareness and outreach activities, and not under generic project expenses.

The Clean Energy Ministerial (CEM) was established in 2009, with India being a founding member, as a high-level global forum to promote the advancement of clean energy. Its intention is to encourage the development of policies and programmes which advance clean energy technology and solutions, share lessons learned and best practices, and to facilitate the transition to a global clean energy economy. It does so through a combination of its Annual Ministerial meeting for Energy Ministers, and year-round technical work in the form of initiatives and campaigns, led and participated in by the member governments.

One of the initial initiatives of the CEM was Super-efficient Equipment and

Appliance Deployment (SEAD), launched in 2010, and co-lead by India. The other Co-Leads of the initiatives are European Commission, United States, Sweden and United Kingdom.

The SEAD initiative under CEM has helped India to accelerate penetration of energy efficient appliances/equipments which is driven through the Standards and Labelling (S&L) programme of BEE. This initiative under CEM has helped the S&L programme of BEE in accelerating knowledge on standards of testing products; larger stakeholder involvement; more information about best-in-class products to aid in policy making; and periodic upgradation of energy efficiency standards which led to accelerated energy savings under the programme.

The SEAD Efficient Model Award presented for the first-time during India hosting of CEM-4 in 2013 for Energy Efficient Flat Panel TV and LED, facilitated India to become the first country to regulate the performance, safety and quality of LED bulbs in 2014. Subsequently, BEE launched the S&L programme for LED bulbs in 2015.

The initiative has also enabled BEE to include more appliances under the ambit of S&L programm. and has resulted in benchmarking of product across the market and monitoring efficiency of energy efficient products. As on September, 2025 there are 42 appliances/equipments covered under the S&L programme increased from 4 in 2009 which has resulted in significant increase in collection of labelling fees and energy savings. As of FY 2023-24, S&L programme has led to energy savings of 90 BU with labelling fee revenue over INR 100.00 crore per year.

In light of the above, hosting of CEM by Govt. of India and regular contribution for it's membership also helps in BEE's energy efficiency S&L programe.It was decided in consultation with Ministry of Power to incur expenses towards providing voluntary contribution to CEM from the revenue of BEE other than the grant received from Govt. of India for contribution towards CEM Phase III. Further, the Management Advisory Committee (MAC) of BEE approved the proposal of contribution of EUR 3,00,000 to be disbursed in three instalments during three years for the session July-2022 to June -2023, July-2023 to June-2024 and July, 2024 to June, 2025 respectively.

State Designated Agency (SDA) Goa informed that it had supported BEE in organizing various events various events, including workshops, awareness and exhibition on Technology Showcase across the State during the CEM-14/MI-8 Events, which was held in the sidelines of G20 Energy Ministerial since the Energy Ministers representing various G20 Governments were also heading the Clean Energy Ministerial delegation form the respective Governments.

The Secretary, Protocol & Nodal Officer G-20, Govt of Goa vide email dated 22/05/2024 and subsequent letter G-20 Cell/GF/714/2022-23/754 submitted invoices regarding the Mementos and delegate Kits distributed during successful hosting of CEM-14 at Goa in 2023. Subsequently, State Govt. of Goa made a request to the State Designated Agency (SDA) of Goa to settle the payment. Based on the request of SDA vide email dated 04/06/2024, the expenses of INR 50.39 lakhs incurred towards the same were booked by BEE under the Awareness Campaign –Workshop-Exhibition Expenses during FY 2024-25 with the approval of the Competent Authority.

The meeting had more than 3500 participants from around 50 countries over 4 days with 26 member states and 10 international organisations represented at ministerial level. The four-day program included 80 side events across 8 different sectors; 8 Minister-CEO dialogues/roundtables; and more than 100 national & international organisers

It presented Government of Goa to showcase their local arts, crafts, and cultural heritage extensively under the theme "Vasudhaiva Kutumbakam" or "One Earth, One Family, One Future" through presenting Mementos and delegate kits to the International Guests. This kind of activity also helps in enhancing consumer awareness towards sustainability and energy conservation.

Para C. Accounting Policies
Contingent Liabilities and Notes on Accounts (Schedule 26)
Para (I)

During the year 2024-25, changes were made in Accounting Policy Nos. 4, 5, and 6 pertaining to Fixed Assets, Depreciation and Grants & Revenue respectively. However, the impact due to this change being recognition of receivables and income amounting to ₹5,090.94 lakh has not been disclosed.

Thus, the Notes on Accounts are deficient to that extent.

REPLY to Para C (i)

While BEE, as a statutory body corporate under the Energy Conservation Act, 2001, prepares its accounts as per the Bureau of Energy Efficiency (Form of Annual Statement of Accounts and Records) Rules, 2007 notified by the Government of India in consultation with C&AG, the Bureau fully recognises the importance of aligning its practices with the underlying accounting principles to ensure

While BEE, as a statutory body corporate under the Energy Conservation Act, 2001, prepares its accounts as per the Bureau of Energy Efficiency (Form of Annual Statement of Accounts and Records) Rules, 2007 notified by the Government of India in consultation with C&AG, the Bureau fully recognises the importance of aligning its practices with the underlying accounting principles to ensure transparency and consistency.

The Bureau has examined the audit observations and following is submitted:

- The recognition of S&L Fee receivables was refined in FY 2024-25 in consultation with C&AG, to strengthen compliance and align recognition with the principle of reasonable certainty of realisation.
- Receivables amounting to ₹5090.94 lakh were recognised against documentary certificates from Chartered Accountants certifying production and liability, and these amounts were fully realised in FY 2025-26.
- This change was duly approved along with the Annual Accounts by the Governing Council (26.06.2025) chaired by the Hon'ble Minister of Power.

The Bureau acknowledges audit's concern and will ensure that from FY 2025-26, Schedule-26 will explicitly state any change in accounting policies, the nature of the change, and its quantified impact on the financial statements.

Para (ii)

As per the details of legal and arbitration cases, BEE has three pending legal matters, two of which related to the recovery of dues arising out of work orders amounting to ₹12.13 lakh and ₹68.99 lakh respectively, and the third one pertained to non-payment of gratuity for more than 15 months to employee. Moreover, there

are 40 similar cases of non-payment of gratuity as per Gratuity Act, 1972, wherein neither a provision has been created nor quantified and disclosed in the contingent liabilities.

Non-disclosure of these contingent liabilities has rendered the financial statements non-compliant with AS 29.

REPLY to Para C (ii)

It is pertinent to mention at the outset ,that the provisions of accounting standards are applicable to the listed entities or business entity. But The Bureau is neither listed nor business entity, hence the Provisions of Accounting Standards are not applicable.

Regarding the Contingent Liabilities ,it is submitted:

- BEE has disclosed "Nil" contingent liabilities, as legal advice indicated that the three pending cases (₹12.13 lakh, ₹68.99 lakh, and around 40 gratuity cases) do not constitute a probable obligation requiring provision.
- However, to improve transparency, BEE agrees to expand disclosures in significant accounting policies / notes on accounts from FY 2025-26.

Para D: General

Nil

REPLY to Para D

Not applicable

Para E: Management Letter

Deficiencies which have not been included in the Separate Audit Report have been brought to the notice of the Management through a Management Letter issued separately for remedial/ correction action.

REPLY to Para E

The observations included in the Management Letter No DGA(E) /Rep/01-136/Acs-B.E.E/2025-26 /Vol –II/564 dated 24-11-2025 are being perused for taking needful remedial/corrective action from FY 2025-26.

Para F: Assessment of Internal Controls

i. Adequacy of Internal Control System

Internal Control System is adequate commensurate with the size and nature of transactions though the same can be strengthened in view of audit observations.

REPLY to Para F (I)

The observations of Audit are noted to continue to strengthen the Extant Internal control system.

(ii) Adequacy of Internal Audit System

Internal Audit of BEE is carried out by the Principal Accounts Office (PAO) of the Ministry of Power (MoP), as per General Financial Rules. However, Internal Audit of BEE for the year 2024-25 has not been conducted by the PAO, MoP.

REPLY to Para F (ii)

BEE does not have a dedicated Internal Audit Wing. As per GFR 236(1), internal audits are undertaken by the Principal Accounts Office (PAO), Ministry of Power.The last internal audit was completed for FY 2022-23 and the report dated 21.02.2024 has already been furnished.

Replies to the audit observations have been submitted and are under consideration by the Internal Audit Wing.For FY 2024-25, the Internal Audit is scheduled to be carried out by the PAO, MoP, in accordance with their approved programme. Pending old paras are being followed up actively, and compliance is being ensured.

(iii) System of Physical Verification of Fixed Assets and inventory

Physical Verification of assets is required to be carried out at least annually. Any discrepancies, if noticed, are required to be promptly investigated and accounted for. However, BEE did not conduct the annual physical verification of the assets/ consumables for the year 2024-25.

REPLY to Para F (iii)

Audit has noted non-conduct of annual physical verification for FY 2024-25.In that respect ,It is clarified that:

- Physical verification for FY 2023-24 was duly conducted by a committee, and adjustments were incorporated in the Fixed Asset Register.
- For FY 2024-25, verification commenced later due to administrative reasons and was not completed within the reporting period.
- A comprehensive physical verification exercise has now been initiated, and records will be updated accordingly.

The physical verification for FY 2024-25 has since been completed and there was no material discrepancies observed.

There is nil consumable as at 31-3-2025 and therefore no requirement for its physical verification.

(iv) Regularity in payment of Statutory Dues

BEE is regular in payment of Statutory Dues.

REPLY to Para F (iv)

Comments accepted

(v) Other matters:

a. Absence of adequate back up of Tally server

The trail log feature in Tally was not enabled by BEE. Further, the Tally server is hosted on the same workstation, and no backup is maintained at an alternate site to ensure data safety in case of any unfortunate event of disaster. This indicates weakness in internal control system relating to financial data management in BEE.

REPLY to Para F (v) (a)

The suggestion of audit regarding enabling audit trail in Tally and strengthening backup at alternate locations has been noted, and steps will be taken to incorporate these improvements going forward.

(v) (b):Weak control on funds released to SDAs

BEE has not been able to prevent parking of funds by SDAs in their own bank accounts

REPLY to Para F (v) (b)

Audit has noted instances where five SDAs withdrew ₹88.37 lakh and placed funds in separate bank accounts. In this regard:

- The specific scheme/programme under which the funds were parked has not been indicated in the audit note.
- During the review meeting with SDAs, BEE has already sought clarifications from the concerned SDAs.
- Any confirmed violations will be addressed through corrective directions, and appropriate adjustments will be made in the accounts wherever required.

However ,it is respectfully submitted that while BEE's role is to disburse funds and monitor utilization through UCs and reports, it does not exercise direct administrative control over the internal processes of States/UTs. Nevertheless, BEE has been proactively strengthening monitoring mechanisms and tightening compliance under PFMS.

Further, the audit's suggestion to enhance disclosure will also be considered in future accounts to provide additional clarity on pending UCs and measures taken by BEE.

Para G: Grants in aid

Out of the grants in aid of ₹7,095.32 lakh (comprising amount received during the year of ₹6,947.41 lakh and interest earned/unspent grant received from the States amounting to ₹147.91 lakh), BEE utilized ₹6,943.58 lakh and returned ₹121.86 lakh, leaving the unspent balance of ₹29.88 lakh as on 31 March 2025.

REPLY to Para G

The indicated figures correspond with the relevant figures in Financial Statements.

The unspent balances of Rs 29.88 Lakh as on 31st March,2025 was returned during current year 2025-26 to MoP:

Dated	Rs (in lakh)
14-5-2025	11.24
13-6-2025	0.02
1-7-2025	18.62
Total	**29.88**

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.

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

BALANCE SHEET AS AT 31st MARCH, 2025

(Amount - Rs.)

CORPUS/ CAPITAL FUND AND LIABILITIES	Schedule	Current Year	Previous Year
ENERGY CONSERVATION FUND	1	9,71,64,23,642	8,55,23,33,539
RESERVES AND SURPLUS	2	-	-
EARMARKED/ENDOWMENT FUNDS	3	1,16,01,89,311	5,57,34,530
SECURED LOANS AND BORROWINGS	4	-	-
UNSECURED LOANS AND BORROWINGS	5	-	-
DEFERRED CREDIT LIABILITIES	6	-	-
CURRENT LIABILITIES AND PROVISIONS	7	30,77,02,916	35,68,57,019
TOTAL		**11,18,43,15,869**	**8,96,49,25,088**
ASSETS			
FIXED ASSETS	8	1,47,82,718	1,76,21,758
INVESTMENTS - FROM EARMARKED/ENDOWMENT FUNDS	9	95,00,00,000	95,00,00,000
INVESTMENTS - OTHERS	10	-	-
CURRENT ASSETS, LOANS, ADVANCES ETC.	11	10,21,95,33,151	7,99,73,03,330
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)		-	-
TOTAL		**11,18,43,15,869**	**8,96,49,25,088**
SIGNIFICANT ACCOUNTING POLICIES	25		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	26		

Date : 10.06.2025
Place : New Delhi

Hemendra Kumar
Finance & Accounts Officer

Milind Deore
Secretary

Srikant Nagulapalli
Director General

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of the Entity BUREAU OF ENERGY EFFICIENCY

BALANCE SHEET AS AT 31st MARCH, 2025

(Amount - Rs.)

	Schedule	Current Year	Previous Year
INCOME			
Income from Services	12	-	-
Grants/Subsidies	13	-	-
Fees/Subscriptions	14	3,95,29,053	3,20,100
Income from Investments (Income on Investments from earmarked/endowment. Funds transferred to Funds)	15	7,11,19,781	7,19,05,481
Income from Royalty, Publication etc.	16	-	-
Interest Earned (Net)	17	6,57,86,819	6,12,19,009
Other Income	18	20,52,797	10,77,628
Increase/(decrease) in stock of Finished goods and works-in-progress	19	-	-
TOTAL (A)		**17,84,88,450**	**13,45,22,218**
EXPENDITURE			
Establishment Expenses	20	11,95,69,744	11,79,54,424
Other Administrative Expenses etc.	21	1,85,34,053	1,97,79,312
Other Expenses (Project Expenses)	21	2,59,81,468	2,14,39,232
Expenditure on Grants, Subsidies etc.	23	-	-
Interest	23	-	-
Depreciation	8	21,24,463	15,80,458
Loss on Sale of Fixed Assets		1,29,125	3,99,210
TOTAL (B)		**16,63,38,853**	**16,11,52,636**
Balance being excess of Income over Expenditure (A-B)		1,21,49,597	(2,66,30,418)
Transfer to Special Reserve		-	-
Transfer to/from General Reserve		-	-
Balance being (deficit) carried to corpus/capital fund		**1,21,49,597**	**(2,66,30,418)**
SIGNIFICANT ACCOUNTING POLICIES	25		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	26		

Date : 10.06.2025
Place : New Delhi

Hemendra Kumar
Finance & Accounts Officer

Milind Deore
Secretary

Srikant Nagulapalli
Director General

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

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

(Amount - Rs.)

RECEIPTS	Details	Current Year	Previous Year	PAYMENTS	Details	Current Year	Previous Year
I. Opening Balances				**I. Expenses**			
a) Cash in Hand				a) Establishment Expenses (Schedule 20)	12,01,89,028		11,57,02,508
b) Bank Balances (Schedule - 11)				b) Administrative Expenses (Schedule 21)	1,65,26,904	13,67,15,932	1,76,37,125
i. Savings Accounts	43,66,13,806		97,38,16,131				
ii. Deposit Accounts	6,98,50,72,453		5,36,07,91,329	**II. Payments made against funds for various projects (Schedule 21)**		91,47,86,617	1,29,90,98,513
iii. Savings Accounts - Plan Scheme	3,08,76,522		3,77,52,636				
iv) Savings CSS Account	10,64,90,973	7,55,90,53,754	58,66,15,189	**III. Investments and deposits made**		-	-
II.Grants Received (Schedule - 3)							
From Government of India (15th Finance Commission - 2021-26)				**IV.Expenditure on Fixed Assets & Capital Work in Progress**			
i. Promoting Energy Efficiency Activities in different sectors of Indian Economy	34,97,41,085		31,56,99,885	Purchase of Fixed Assets including S&L Check Testing Equipments (Sch. - 8)		20,84,949	1,38,53,518
ii. Energy Conservation Scheme	34,50,00,000	69,47,41,085	30,40,00,000				
OTHERS (Schedule - 3)				**V. Refund of surplus money/loans**			
UNIDO-GEF-BEE Project Receipt	-	-	82,75,875	a) Surplus/Interest of Grants refunded to MOP/GOI		2,24,78,539	1,91,08,044
III. Income on Investments/ Other Receipts				b) Interest from SDAs			
a) i. Earmarked Funds (Corpus-BEE) (Schedule - 15)	3,85,67,842		3,27,38,596	i. National Mission on Enhanced Energy Efficiency (NMEEE)	-	-	1,41,80,255
ii. Earmarked Funds (Corpus-NMEEE) (Schedule-15)	3,42,01,343		4,28,43,319	ii. Strengthening of State Designated Agencies (SDA) (Schedule - 3)	83,27,070	83,27,070	4,05,70,373
iii. E-Certs Fee (Schedule - 3)	10,03,501	7,37,72,486	22,52,134				
b) Earmarked Funds (Interest on unspend Fund) (Schedule - 3)				**VI. Other Payments**			
i. Promoting Energy Efficiency Activities in different sectors of Indian Economy	25,27,630		1,58,55,550	Pre-Deposit for Service Tax Appeal	1,07,58,616	-	-
ii. Energy Conservation Scheme	24,55,418	49,83,048	27,83,215	New Office Building (S&L) (Sec-1)	1,10,45,46,220	1,11,53,05,836	-
Interest from SDAs							
i. Strengthening of State Designated Agencies (SDA)	83,27,070		4,05,70,373	Standard & Labeling (S&L) (Schedule - 7)		6,50,000	13,25,000
ii. National Mission on Enhanced Energy Efficiency (NMEEE)	-	83,27,070	1,41,80,255	Refund Security Deposit & Performance Security (Schedule - 7)		7,20,336	47,66,452
				EMD Refund (Other Current Liabilities-Schedule - 7)		1,74,78,530	1,44,45,000
IV. Interest Received							
a) On Bank deposits (Schedule - 11 & 17)	6,66,94,677		4,52,07,331				
b) On Bank deposits (Standard & Labelling) (Schedule - 1 & 11)	53,23,16,065		31,98,00,098				
c) Saving Account (Schedule - 17)	10,53,751		8,11,062	Other Payments			
d) ECBC Regn Fees (Schedule-3)	11,81,836		1,13,723	Unpaid Cheques (Schedule-7)	9,42,334		12,92,650
e) Ecert Trading Fees (Schedule-3)	18,31,502	60,30,77,831	2,13,615	Shyam Impex - MSTC	11,363	9,53,697	
V. Other Income							
Miscllaneous Income (Bid Processing Fee & Other Fee) (Sch - 16)	20,52,797		10,66,895				
Examination Fees -2024-25 (24th) (Schedule - 14)	3,89,24,053		-				
Energy Auditor Accreditation fee (Schedule - 14)	7,12,000	4,16,88,850	1,36,100				
C/F		**8,98,56,44,124**	**8,10,53,43,191**	**C/F**		**2,21,95,01,506**	**1,54,19,79,438**

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

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

(Amount - Rs.)

RECEIPTS	Details	Current Year	Previous Year	PAYMENTS	Details	Current Year	Previous Year
B/F		8,98,56,44,124	8,19,53,43,191	B/F		2,21,95,01,906	1,54,19,79,438
VI. Any other receipts				VII. Closing Balances (Schedule - 11)			
Building Labeling Fee - ECBC (Schedule - 3)	64,45,000		25,75,000	a) Cash in Hand	-		-
Receipts from SDA unspend Grant /Sale of Assets (Schedule - 3)	14,76,726		3,46,545	b) Bank Balances			
Sale of Fixed Assets	5,496		7,969	i) Savings Accounts	57,41,55,766		43,66,13,806
Sale of Check Testing Equipments (S&L) (Sch. - 3)	8,66,733		-	ii) Deposit Accounts	7,53,53,61,354		6,98,50,72,453
Sale of Assets - Grant in Kind	-		231	iii) Savings Accounts - Plan Scheme	4,28,17,097		3,08,76,522
NTPC receipts against payment to Pavilions & Interiors India	1,27,39,864		-	iv) Savings CSS Account	61,76,870	8,15,85,11,087	10,64,90,973
Standard & Labelling (Regd./Label Fee) (Schedule - 1 & 11)	1,31,95,02,528	1,34,10,38,357	94,31,91,289				
Cheques Write Back due to Expiry		51,348	1,09,43,673				
Security Deposit & Performance Security (Schedule - 7)		98,70,264	38,19,294				
Security Deposit (Liabilities) Standard & Labeling (S&L) (Schedule - 7)		1,57,25,000	2,00,75,000				
EMD Deposit (Other Current Liabilities-Schedule - 7)		2,58,81,000	1,47,28,500				
Other Receivables (Assets) (Schedule- 11)		2,500	2,500				
TOTAL		10,37,80,12,593	9,10,10,33,192	TOTAL		10,37,80,12,593	9,10,10,33,192

Date : 10.08.2025
Place : New Delhi

Hemendra Kumar
Finance & Accounts Officer

Milind Deore
Secretary

Srikant Nagulapalli
Director General

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, 2025

SCHEDULE 1 (Amount - Rs.)

SCHEDULE 1 - CORPUS/ CAPITAL FUND	CURRENT YEAR		PREVIOUS YEAR	
ENERGY CONSERVATION FUND				
1. Corpus Fund				
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. Standard & Labeling Fee (S&L)				
Opening balance brought forward	6,90,13,14,471		5,68,21,33,448	
Add: Fees received during the year	1,82,85,96,359		94,31,91,289	
Add: Interest during the year	54,33,35,131		45,15,11,137	
Less: Fund transferred to Scheme during the year (Schedule - 3)	10,63,15,642		12,22,34,472	
Less: CEM Contribituion and Project Expenses as per MAC/GC Approval	91,29,122		5,32,86,931	
Less: Advance for Office Building as Approved by GC (Schedule - 26 Note No. -16)	1,10,45,46,220	8,05,32,54,977	-	6,90,13,14,471
3. Excess of Income over Expenditure				
Opening Balance	70,10,19,068		72,76,49,486	
Balance transferred from the Income & Expenditure Account	1,21,49,597	71,31,68,665	(2,66,30,418)	70,10,19,068
TOTAL		**9,71,64,23,642**		**8,55,23,33,539**

SCHEDULE 2

SCHEDULE 2 - RESERVES AND SURPLUS	CURRENT YEAR		PREVIOUS YEAR	
1. Capital Reserve:				
As per last Account	-		-	
Less : Sale of Assets during the year	-		-	
Less : Loss on Sale of Assets during the year	-	-	-	-
2. Revaluation Reserve:				
As per last Account	-		-	
Addition during the year	-		-	
Less : Deductions during the year	-	-	-	-
3. Special Reserve:				
As per last Account	-		-	
Addition during the year	-		-	
Less : Deductions during the year	-	-	-	-
4. General Reserve:				
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, 2025

SCHEDULE 3

SCHEDULE 3 (Part-I) - EARMARKED FUNDS (Government Grants)	Promoting Energy Efficiency Activities in different sectors of Indian Economy																	
	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)		Balance c/f to next page (pg. no. 8)	
	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							
	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	-	4,16,81,074	-	2,82,92,739	-	3,02,78,544	-	4,11,36,548	-	4,08,27,199	-	6,49,44,426	-	6,80,74,473	-	52,77,17,299
Less : Opening Balance Re-validation of unspent Balance	-	19,22,69,954	-	4,00,00,000	-	2,56,93,670	-	3,00,00,000	-	4,01,58,170	-	3,81,04,901	-	6,35,44,239	-	6,72,30,569	-	51,70,11,503
Net Opening Balance	-	**30,12,794**	-	**16,81,074**	-	**5,99,069**	-	**2,78,544**	-	**9,66,478**	-	**19,22,298**	-	**14,00,187**	-	**8,43,904**	-	**1,07,06,286**
b) Additions during the year:																		
i. Re-validation of unspent Balance	-	16,00,00,000	-	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
ii. Donations/grants	5,81,88,760	5,76,00,000	-	-	20,76,914	-	-	-	-	-	5,20,47,667	4,15,00,000	3,21,35,695	2,28,00,000	7,70,66,411	9,70,00,000	22,25,15,647	21,87,00,000
iii. Income from investments made on account of funds	3,07,889	4,49,28,526	-	6,43,271	27,404	6,15,419	-	6,72,756	-	5,97,940	4,89,956	8,48,549	3,39,695	21,66,948	3,49,000	29,41,548	15,13,544	5,35,14,958
iv. Interest received from State on Unspent Grant in Aid	83,27,070	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	83,27,070	-
v. Refund of Unspent Grant from State	-	-	-	-	1,25,950	-	-	-	9,51,000	-	1,75,150	-	-	-	-	-	12,52,100	-
vi. Others (Sale of Assets)	-	1,95,818	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,95,818
Total (b+c)	**6,78,23,719**	**26,57,37,138**	-	**2,23,24,345**	**22,29,268**	**2,49,08,158**	-	**2,59,51,300**	**9,51,000**	**2,26,66,418**	**5,27,12,873**	**6,72,70,803**	**3,24,75,390**	**8,57,11,357**	**7,74,17,011**	**17,77,85,452**	**23,35,09,361**	**60,23,54,971**
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.	43,23,919	52,48,156	-	-	11,10,344	14,67,649	-	-	-	-	13,95,995	23,71,744	34,90,981	39,69,171	56,24,171	35,41,734	1,59,44,410	1,44,98,454
- Other Administrative/Project expenses	5,48,57,563	20,47,21,523	-	2,00,00,000	9,68,570	1,74,37,194	-	2,49,99,797	-	1,67,99,569	5,06,52,612	6,16,97,636	2,86,44,414	7,42,05,229	7,12,99,858	14,85,42,066	30,84,20,037	56,85,72,928
- Grant Refund to MoP																		
- Interest on Unspent Grant	3,07,889	73,70,945	-	23,24,345	27,404	12,14,488	-	9,51,300	-	16,66,418	4,89,956	27,70,803	3,39,695	35,67,118	3,49,000	37,85,452	15,13,544	2,36,50,879
- Interest received from State on Unspent Grant in Aid	83,27,070	4,05,70,373	-	-	-	-	-	-	-	-	-	-	-	-	-	-	83,27,070	4,05,70,373
- Refund of Unspent Grant from State	-	-	-	-	1,25,950	-	-	-	9,51,000	-	1,75,150	-	-	-	-	-	12,52,100	-
- Unspent Grant Refund	7,458	76,31,322	-	-	-	47,69,827	-	283	-	42,30,431	-	2,30,630	300	59,69,839	1,44,382	2,49,16,198	1,52,140	6,69,66,530
- Others (Sale of Assets)	-	1,95,818	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,95,818
Total	**6,78,23,719**	**26,57,37,138**	-	**2,23,24,345**	**22,29,268**	**2,49,08,158**	-	**2,59,51,380**	**9,51,000**	**2,26,66,418**	**5,27,12,873**	**6,72,70,803**	**3,24,75,390**	**8,57,11,357**	**7,74,17,011**	**17,77,85,452**	**23,35,09,361**	**60,23,54,971**
TOTAL C	**6,78,23,719**	**26,57,37,138**	-	**2,23,24,345**	**22,29,268**	**2,49,08,158**	-	**2,59,51,380**	**9,51,000**	**2,26,66,418**	**5,27,12,873**	**6,72,70,803**	**3,24,75,390**	**8,57,11,357**	**7,74,17,011**	**17,77,85,452**	**23,35,09,361**	**60,23,54,971**
NET BALANCE AS AT THE YEAR END (a+b-c) (A)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
a) Income from fee																		
Opening Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,12,94,797	86,06,074	1,12,94,797	86,06,074
Additions during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	65,94,456	25,75,000	65,94,456	25,75,000
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,89,365	1,13,723	11,89,365	1,13,723
Less : Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total (a)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**1,90,78,618**	**1,12,94,797**	**1,90,78,618**	**1,12,94,797**
b) Assets under Grant																		
i. Opening balance of the assets	6,920	11,533	-	-	-	-	-	-	6,096	8,269	6,809	8,258	18,934	25,133	7,196	11,904	43,957	65,187
ii. Additions to the assets:																		
Purchase of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL (b)	**6,920**	**11,533**	-	-	-	-	-	-	**6,096**	**8,269**	**6,809**	**8,258**	**18,934**	**25,133**	**7,196**	**11,904**	**43,957**	**65,187**
c) Utilisation/Expenditure																		
- Sale/ Loss on sale of fixed assets	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	2	-
- Other Administrative expenses (Depreciation)	2,768	4,613	-	-	-	-	-	-	1,302	2,171	569	1,449	4,916	8,199	2,878	4,798	12,736	21,230
Total c	**2,768**	**4,613**	-	-	-	-	-	-	**1,302**	**2,171**	**569**	**1,449**	**4,918**	**8,199**	**2,878**	**4,798**	**12,738**	**21,230**
BALANCE AS AT THE YEAR END (d)=(b-c)	**4,152**	**6,920**	-	-	-	-	-	-	**4,796**	**6,098**	**5,940**	**6,809**	**12,015**	**16,934**	**4,318**	**7,196**	**31,219**	**43,957**
NET BALANCE AS AT THE YEAR END (B) (a+d)	**4,152**	**6,920**	-	-	-	-	-	-	**4,796**	**6,098**	**5,940**	**6,809**	**12,015**	**16,934**	**1,90,82,936**	**1,13,01,993**	**1,91,09,837**	**1,13,38,754**
GRAND TOTAL (A+B)	**4,152**	**6,920**	-	-	-	-	-	-	**4,796**	**6,098**	**5,940**	**6,809**	**12,015**	**16,934**	**1,90,82,936**	**1,13,01,993**	**1,91,09,837**	**1,13,38,754**

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, 2025

SCHEDULE 3

SCHEDULE 3 (Part-II) - EARMARKED FUNDS (Government Grants)	Promoting Energy Efficiency Activities in different sectors of Indian Economy																	
	Balance b/f from previous page (pg. no. 8)		Enforcement of Energy Conservation Act		Energy Efficiency in Transport Sector				Municipal DSM Programme (Mu DSM)		Energy Conservation Awareness, Awards and Painting Competition				National Mission on Enhanced Energy Efficiency (NMEEE)		Total	
					EE for Electric Vehicles		EE for Vehicles				National Energy Conservation Awards & Painting Competition		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	-	-	-	63,93,165	-	60,743	-	-	-	09,13,904	-	2,00,90,955	-	2,81,39,905	-	58,83,36,464
Less : Opening Balance Re-validation of unspent Balance	-	51,70,11,503	-	-	-	62,98,166	-	59,555	-	-	-	00,00,665	-	1,72,97,865	-	2,30,90,653	-	56,92,26,439
Net Opening Balance	-	**1,07,06,286**	-	-	-	**1,24,997**	-	**1,189**	-	-	-	**9,13,239**	-	**27,93,090**	-	**45,69,256**	-	**1,91,86,045**
b) Additions during the year:																		
i. Re-validation of unspent Balance	-	49,82,37,900	-	-	-	2,15,00,000	-	-	-	1,00,00,000	-	5,00,00,000	-	3,76,01,752	-	4,08,86,776	-	56,92,26,439
ii. Donations/grants	22,25,16,647	21,67,00,000	46,67,111	1,00,00,000	2,09,07,846	1,96,50,000	-	36,00,000	5,84,968	1,25,00,000	6,05,04,437	3,87,99,865	1,15,60,056	1,43,50,000	34,50,00,000	30,40,00,000	69,47,41,065	61,95,99,865
iii. Income from investments made on account of funds	15,13,544	5,35,14,958	-	54,019	1,02,984	5,35,327	-	14,576	9,297	3,38,254	8,05,062	**9,13,678**	96,923	9,05,110	24,55,418	1,89,43,470	49,83,048	7,33,68,393
iv. Interest received from State on Unspend Grant in Aid	83,27,070	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	83,27,070	-
v. Refund of Unspent Grant from State	12,52,100	-	-	-	-	-	-	-	-	-	-	-	-	-	2,26,636	-	14,78,736	-
vi. Others (Sale of Assets)	-	1,95,818	-	-	-	-	-	-	-	-	-	-	-	67,486	2,434	83,462	2,434	3,46,766
Total (a+b)	**23,36,09,361**	**69,23,54,971**	**46,67,111**	**1,00,54,019**	**2,10,10,830**	**4,08,78,314**	-	**36,15,764**	**5,94,265**	**2,28,38,254**	**6,93,09,499**	**9,06,26,783**	**1,16,56,979**	**5,58,07,448**	**34,76,64,488**	**36,64,84,901**	**70,35,32,373**	**73,18,52,510**
c) Utilisation/Expenditure towards objectives of funds																		
i. Capital Expenditure																		
- Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,98,300	31,21,965	4,98,300	31,21,965
- Check Testing Equipments (Stock in Hand)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**4,98,300**	**31,21,965**	**4,98,300**	**31,21,965**
ii. Revenue Expenditure																		
- Salaries, Wages and allowances etc.	1,59,44,470	1,44,98,454	-	-	11,35,220	12,64,907	-	-	5,84,968	-	23,98,967	17,46,602	26,03,983	32,40,341	4,09,46,315	4,23,92,302	6,35,13,948	6,30,80,496
- Other Administrative/Project expenses	20,64,20,037	56,65,72,828	46,67,111	99,22,974	1,97,40,621	3,53,78,527	-	25,40,448	-	2,22,38,504	6,70,48,468	8,48,80,973	90,56,073	4,94,46,148	30,34,13,565	27,68,89,526	63,03,45,865	1,04,68,72,021
-Grant Refund to MoF																		
- Interest on Unspent Grant	15,13,544	2,30,50,870	-	54,019	1,02,984	7,20,314	-	15,764	9,297	3,38,254	8,05,062	16,29,916	96,923	37,88,200	24,55,418	2,15,12,725	49,83,048	5,19,07,044
- Interest received from State on Unspend Grant in Aid	83,27,070	4,05,70,373	-	-	-	-	-	-	-	-	-	-	-	-	-	-	83,27,070	4,05,70,373
- Refund of Unspent Grant from State	12,52,100	-	-	-	-	-	-	-	-	-	-	-	-	-	2,26,636	-	14,78,736	-
- Unspent Grant Refund	1,52,140	4,69,65,530	-	77,026	32,000	35,05,566	-	59,555	-	2,75,406	57,012	21,56,403	-	2,65,265	1,41,820	2,26,30,216	3,82,972	7,58,37,054
- Others (Sale of Assets)	-	1,95,818	-	-	-	-	-	-	-	-	-	-	-	67,486	2,434	231	2,434	2,63,535
Total	**23,36,09,361**	**69,23,54,971**	**46,67,111**	**1,00,54,019**	**2,10,10,830**	**4,08,78,314**	-	**26,15,764**	**5,94,265**	**2,28,38,254**	**6,93,09,499**	**9,06,26,783**	**1,16,56,979**	**5,58,07,448**	**34,71,60,188**	**36,53,83,998**	**70,30,34,973**	**77,81,50,553**
TOTAL C	**23,36,09,361**	**69,23,54,971**	**46,67,111**	**1,00,54,019**	**2,10,10,830**	**4,08,78,314**	-	**26,15,764**	**5,94,265**	**2,28,38,254**	**6,93,09,499**	**9,06,26,783**	**1,16,56,979**	**5,58,07,448**	**34,76,64,488**	**36,64,84,901**	**70,35,32,373**	**73,18,52,510**
NET BALANCE AS AT THE YEAR END (a+b-c) (A)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
a) Income from fee																		
Opening Balance	1,12,94,797	86,06,074	-	-	-	-	-	-	-	-	-	-	-	-	1,85,13,068	1,71,44,870	3,08,07,865	2,57,50,744
Additions during the year	65,96,495	25,75,000	-	-	-	-	-	-	-	-	-	-	-	-	19,27,285	21,54,778	76,21,741	47,29,778
Interest	11,88,386	1,13,723	-	-	-	-	-	-	-	-	-	-	-	-	18,23,973	2,13,615	30,13,336	3,27,338
Less : Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total (a)	**1,90,78,618**	**1,12,94,797**	-	-	-	-	-	-	-	-	-	-	-	-	**2,22,64,326**	**1,95,13,068**	**4,14,42,944**	**3,08,07,865**
b) Assets under Grant																		
i. Opening balance of the assets	43,957	65,187	-	-	-	-	-	-	-	-	-	-	-	-	48,95,792	43,48,616	49,09,749	44,13,803
ii. Additions to the assets:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,98,300	31,21,965	4,98,300	31,21,965
TOTAL (b)	**43,957**	**65,187**	-	-	-	-	-	-	-	-	-	-	-	-	**53,64,092**	**74,70,581**	**54,08,049**	**75,35,768**
c) Utilisation/Expenditure																		
- Sale/ Loss on sale of fixed assets	3	-	-	-	-	-	-	-	-	-	-	-	-	-	23,720	11,511	23,722	11,511
- Other Administrative expenses (Depreciation)	12,735	21,230	-	-	-	-	-	-	-	-	-	-	-	-	19,90,695	25,93,279	20,03,431	26,14,509
Total c	**12,738**	**21,230**	-	-	-	-	-	-	-	-	-	-	-	-	**20,14,415**	**26,04,789**	**20,27,153**	**26,26,019**
BALANCE AS AT THE YEAR END (d=b+c)	31,219	43,957	-	-	-	-	-	-	-	-	-	-	-	-	33,49,677	48,65,792	33,80,896	49,09,749
NET BALANCE AS AT THE YEAR END (B) (a+d)	1,91,09,837	1,13,38,754	-	-	-	-	-	-	-	-	-	-	-	-	2,57,14,003	2,43,78,860	4,48,23,840	3,57,17,614
GRAND TOTAL (A+B)	**1,91,09,837**	**1,13,38,754**	-	-	-	-	-	-	-	-	-	-	-	-	**2,57,14,003**	**2,43,78,860**	**4,48,23,840**	**3,57,17,614**

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, 2025

Schedule 3 (Amount - Rs.)

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	17,91,641	42,40,929	-	-	17,91,641	42,40,929
b) Additiions to the Funds:	-	-	-	-	-	-
i. Donations/grants	-	82,75,875	10,63,15,642	12,22,34,472	10,63,15,642	13,05,10,347
ii. Other additions	252	-	9,09,070	-	9,09,322	-
TOTAL (a+b)	17,91,893	1,25,16,804	10,72,24,712	12,22,34,472	10,90,16,605	13,47,51,276
c) Utilisation/Expenditure towards objectives of funds						
I. Capital Expenditure						
- Fixed Assets	-	-	-	89,225	-	89,225
- Check Testing Equipments	-	-	-	75,55,936	-	75,55,936
Total	-	-	-	76,45,161	-	76,45,161
ii. Revenue Expenditure						
- Salaries, Wages and allowances etc.	-	-	1,05,37,003	1,50,84,211	1,05,37,003	1,50,84,211
- Other Administrative/Project expenses	1,41,318	1,07,25,163	9,66,87,709	9,95,05,100	9,68,29,027	11,02,30,263
Total	1,41,318	1,07,25,163	10,72,24,712	11,45,89,311	10,73,66,030	12,53,14,474
Total c	1,41,318	1,07,25,163	10,72,24,712	12,22,34,472	10,73,66,030	13,29,59,635
NET BALANCE AS AT THE YEAR END (A) (a+b-c)	16,50,575	17,91,641	-	-	16,50,575	17,91,641
Assets under Grant						
a) Opening balance of the funds	10,96,843	20,922	1,71,28,432	1,25,66,982	1,82,25,275	1,26,87,904
b) Additiions to the Funds:						
I. Other additions/ Assets/ Funds transfer	-	-	-	89,225	1,10,45,46,220	18,94,625
ii. Check Testing Equipments	-	18,05,400	1,10,45,46,220	75,55,936	-	75,55,936
TOTAL (a+b)	10,96,843	18,26,322	1,12,16,74,652	2,02,12,143	1,12,27,71,495	2,20,38,465
c) Utilisation/Expenditure towards objectives of funds						
I. Capital Expenditure						
- Fixed Assets	-	-	-	-	-	-
- Sale/ Loss on sale of assets	2,560	-	476	-	3,036	-
Total	2,560	-	476	-	3,036	-
ii. Revenue Expenditure						
- Salaries, Wages and allowances etc.	-	-	-	-	-	-
- Other Administrative expenses						
Depreciation	4,37,687	7,29,479	1,81,309	2,38,082	6,18,996	9,67,561
Depreciation\Loss on revaluation of Check Testing Equipments			84,34,567	28,45,629	84,34,567	28,45,629
Total	4,37,687	7,29,479	86,15,876	30,83,711	90,53,563	38,13,190
TOTAL c	4,40,247	7,29,479	86,16,352	30,83,711	90,56,599	38,13,190
GRAND TOTAL (A+B)	6,56,596	10,96,843	1,11,30,58,300	1,71,28,432	1,11,37,14,896	1,82,25,275
NET BALANCE AS AT THE YEAR END (B)	23,07,171	28,88,484	1,11,30,58,300	1,71,28,432	1,11,53,65,471	2,00,16,916

	Schedule-3		
	Govt Grants (Pg. no. 7 & 8)	4,48,23,840	3,57,17,614
	Others (Pg no. 9)	1,11,53,65,471	2,00,16,916
	Total	1,16,01,89,311	5,57,34,530

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, 2025

SCHEDULE 4 (Amount - Rs.)

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 (Amount - Rs.)

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	**-**	**-**

SCHEDULE 6 & 7

(Amount - Rs.)

SCHEDULE 6 - DEFERRED CREDIT LIABILITIES	CURRENT YEAR		PREVIOUS YEAR	
a) Acceptance secured by hypothecation of capital equipment and other assets	-	-	-	-
b) Others	-	-	-	-
TOTAL	**-**	**-**	**-**	**-**

(Amount - Rs.)

SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS	CURRENT YEAR		PREVIOUS YEAR	
A. CURRENT LIABILITIES				
Sundry Creditors				
Sundry Creditors (Others)		1,03,02,015		42,71,564
Security Deposit & Performance Guarantee		3,04,36,453		2,14,86,525
Security Deposit (Standard & Labelling)		18,23,38,500		16,72,63,500
Duties & Taxes				
TDS Payable	37,86,915		1,05,02,875	
TDS on GST Payable	11,69,493	49,56,408	22,45,342	1,27,48,217
Other Current Liabilities				
Payable to MoP	29,87,647		9,47,19,363	
Payable to Others	7,66,81,893	7,96,69,540	5,63,67,850	15,10,87,213
TOTAL (A)		**30,77,02,916**		**35,68,57,019**
B. PROVISIONS				
1. For Taxation		-		-
2. Gratuity		-		-
3. Superannuation/Pension		-		-
4. Accumulated Leave Encashment		-		-
5. Trade Warranties/Claims		-		-
TOTAL (B)		**-**		**-**
TOTAL (A+B)		**30,77,02,916**		**35,68,57,019**

SCHEDULE - 8

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, 2025

Schedule 8 **(Amount - Rs.)**

S.NO.	SCHEDULE 8 - FIXED ASSETS DESCRIPTION	RATE OF DEPRECI-ATION	GROSS BLOCK					DEPRECIATION BLOCK					NET BLOCK	
			As on 01/04/24	Additions during the year	Sale	Adjustm-ent	As on 31/03/25	As on 01/04/24	for the year	Sale	Adjustm-ent	As on 31/03/25	As on 31/03/25	As on 31/03/24
	BUREAU OF ENERGY EFFICIENCY													
(A)	**Tangible Assets**													
1	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Building	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Furniture & Fixtures	10%	1,71,28,138	5,10,700	-	-	1,76,38,838	1,14,36,683	5,94,480	-	-	1,20,33,163	56,05,675	56,89,455
4	Furniture & Fixtures	100%	-	11,109	-	11,109	-	-	11,109	-	11,109	-	-	-
5	Office Equipments	15%	1,07,47,515	4,84,240	13,26,962	-	99,04,793	69,18,509	5,89,468	11,85,631	-	63,22,346	35,82,447	38,29,006
6	Office Equipments	100%	-	5,35,189	-	5,35,189	-	-	5,35,189	-	5,35,189	-	-	-
7	Vehicle	15%	24,59,824	-	-	-	24,59,824	21,66,864	35,732	-	-	22,02,596	2,57,228	2,92,960
8	Computer/Peripherals	40%	69,48,938	-	43,02,437	-	26,46,501	61,62,045	3,06,488	42,94,297	-	21,76,236	4,70,265	7,86,893
9	Computer/Peripherals	100%	-	44,541	-	44,541	-	-	44,541	-	44,541	-	-	-
(B)	**Intangible Assets**													
1	Computer - Software	40%	1,16,976	-	-	-	1,16,976	1,03,337	5,456	-	-	1,08,793	8,183	13,639
	TOTAL		3,74,01,391	15,85,779	56,29,399	5,90,839	3,27,66,932	2,67,89,438	21,24,463	54,79,928	5,90,839	2,28,43,134	99,23,798	1,06,11,953
	ASSETS UNDER GRANT													
(A)	**Tangible Assets**													
1	Land		-	-	-	-	-	-	-	-	-	-	-	-
2	Building		-	-	-	-	-	-	-	-	-	-	-	-
3	Furniture & Fixtures	10%	7,35,057	-	-	-	7,35,057	3,80,401	35,466	-	-	4,15,867	3,19,190	3,54,656
4	Office Equipments	15%	77,85,944	-	-	-	77,85,944	55,62,402	3,33,532	-	-	58,95,934	18,90,010	22,23,542
5	Computer/Peripherals	40%	1,40,63,993	-	48,11,695	-	92,52,298	1,10,67,155	11,84,349	47,92,753	-	74,58,751	17,93,547	29,96,838
6	Computer/Peripherals	100%	-	-	-	-	-	-	-	-	-	-	-	-
(B)	**Intangible Assets**													
1	Computer - Software	40%	49,62,400	-	10,84,737	-	38,77,663	35,27,631	5,70,780	10,76,921	-	30,21,490	8,56,173	14,34,769
2	Computer - Software	100%	-	4,98,300	-	4,98,300	-	-	4,98,300	-	4,98,300	-	-	-
	TOTAL		2,75,47,394	4,98,300	58,96,432	4,98,300	2,16,50,962	2,05,37,589	26,22,427	58,69,674	4,98,300	1,67,92,042	48,58,920	70,09,805
	GRAND TOTAL		6,49,48,785	20,84,079	1,15,25,831	10,89,139	5,44,17,894	4,73,27,027	47,46,890	1,13,49,602	10,89,139	3,96,35,176	1,47,82,718	1,76,21,758
	PREVIOUS YEAR		5,99,90,695	79,82,451	25,05,124	5,19,237	6,49,48,785	4,47,70,171	51,62,527	20,86,434	5,19,237	4,73,27,027	1,76,21,758	1,52,20,524

Note:-

1. 100% depreciation has been charged on Assets costing Rs.5,000/- or less each.
2. No depreciation has been charged on unserviceable Assets [Refer S.No.18 of Schedule-26].

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, 2025

Schedule 9 & 10 **(Amount - Rs.)**

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. FDR (Augmentation of Corpus Fund - BEE)	50,00,00,000		50,00,00,000
ii. 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

(Amount - Rs.)

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		-	-

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, 2025

Schedule 11 (Amount - Rs.)

SCHEDULE 11- CURRENT ASSETS, LOANS, ADVANCES ETC.	CURRENT YEAR		PREVIOUS YEAR	
A. CURRENT ASSETS:				
I. Cash-ian-hand	-	-	-	-
II. Bank Accounts (With Scheduled Banks)				
- On Deposit Accounts				
FDRs with Scheduled banks - BEE	78,00,00,000		80,29,39,005	
FDRs with Scheduled banks - S&L	6,75,53,61,354		6,18,21,33,448	
	7,53,53,61,354		**6,98,50,72,453**	
- On Savings Accounts				
BEE (Bank of Baroda Saving Bank A/c) - BEE	8,85,16,153		6,91,86,930	
BEE (Bank of Baroda Saving Bank A/c) - S&L	42,31,03,350		36,45,03,189	
BEE (Bank of Baroda Saving Bank A/c) - Plan Scheme	4,28,17,097		3,08,76,522	
BEE (Bank of Baroda Saving Bank A/c) - Examination	3,13,76,046		14,44,492	
BEE (Bank of Baroda Saving Bank A/c) - CSS-1	2,41,152		5,34,02,655	
BEE (Bank of Baroda Saving Bank A/c) - CSS-2	1,41,820		2,19,47,461	
BEE (Bank of Baroda Current Bank A/c) - CSS-1 - Holding	33,81,831		2,51,49,458	
BEE (Bank of Baroda Current Bank A/c) - CSS-2 - Holding	24,12,067		59,91,399	
BEE (Indian Overseas Saving Bank A/c) - Chennai	9,59,760		6,31,312	
BEE (Indian Overseas Saving Bank A/c) - Delhi	8,81,848		8,47,883	
BEE (Canara Saving Bank A/c)	63,601		-	
BEE (HDFC Saving Bank A/c)	2,92,55,008		-	
	623149733	**8,15,65,11,087**	**57,39,81,301**	**7,55,90,53,754**
III. Check Testing Equipment (S&L Project) (Refer S.No.09 of Schedule-26)		76,90,652		1,61,25,219
B. LOANS, ADVANCES AND OTHER ASSETS:				
I. Other Advances and Receivables				
Energy Auditors Accreditation Fees - Receivable	1,24,000		1,84,000	
Standard & Labeling (S&L)	50,91,77,511		83,680	
E-Waste Recyclers India - Receivable	17,605		-	
Other Advances	6,76,872		6,76,872	
Staff Advances	-	50,99,95,988	5,81,850	15,26,402
II. Service Tax (Pre-Deposit Against Appeal)		1,07,59,616		-
III. Other Deposits (Security Deposits)		3,97,000		3,97,000
IV. Income Accrued (On Investments/Fixed Deposit Receipts)				
i. BEE	5,61,38,410		5,83,94,022	
ii. NMEEE	55,30,615		69,09,551	
iii. S&L	36,56,12,763	42,72,81,788	35,45,93,697	41,98,97,270
V. Other				
TDS on ESCERTS TRADING FEES		2,63,286		2,39,502
TDS Receivable - Others		73,191		-
Advance for Office Building as Approved by GC (Schedule - 26 Note No. -13)		1,10,45,46,220		-
VI. Prepaid Expenses		14,323		64,183
TOTAL		**10,21,95,33,151**		**7,99,73,03,330**

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

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31st MARCH, 2025

Schedule 12 & 13 **(Amount - Rs.)**

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

(Amount - Rs.)

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	-	-

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

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31st MARCH, 2025

Schedule 14 (Amount - Rs.)

SCHEDULE 14 - FEES/SUBSCRIPTION	CURRENT YEAR	PREVIOUS YEAR
1. Entrance Fees	-	-
2. Annual Fees (National Level Certification Examination)	3,89,24,053	-
3. Energy Auditor Accreditation Fees	6,05,000	3,20,100
TOTAL	3,95,29,053	3,20,100

Schedule 15 (Amount - Rs.)

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	-	-
c) Corpus Fund (Fixed Deposit with bank)				
- BEE	3,82,97,374	3,48,57,083	-	-
- NMEEE	3,28,22,407	3,34,47,302	-	-
2. Dividends			-	-
a) On Shares	-	-	-	-
b) On Mutual Fund Securities	-	-	-	-
3. Rents	-	-	-	-
4. Others	-	-	-	-
TOTAL	7,11,19,781	7,19,05,481	-	-

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

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31st MARCH, 2025

Schedule 16 (Amount - Rs.)

SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC.	CURRENT YEAR	PREVIOUS YEAR
a) Income from Royalty	-	-
b) Income from Publications	-	-
TOTAL	-	-

Schedule 17 (Amount - Rs.)

SCHEDULE 17 - INTEREST EARNED	CURRENT YEAR	PREVIOUS YEAR
1. On Term Deposits:	-	-
a) With Scheduled Banks	-	-
Interest Income	6,47,33,068	6,04,07,947
b) With Non-Scheduled Banks	-	-
c) With Institutions	-	-
d) Others	-	-
2. On Saving Accounts:	-	-
a) With Scheduled Banks	-	-
Interest Income	10,53,751	8,11,062
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	6,57,86,819	6,12,19,009

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

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31st MARCH, 2025

Schedule 18 (Amount - Rs.)

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	20,52,797	10,00,895
3. Others (Sundry balances write back)	-	76,733
TOTAL	20,52,797	10,77,628

Schedule 19 (Amount - Rs.)

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 (Amount - Rs.)

SCHEDULE 20 - ESTABLISHMENT EXPENSES	CURRENT YEAR		PREVIOUS YEAR	
	(I & E)	(R & P)	(I & E)	(R & P)
a) Salaries and Wages	10,02,73,921	10,02,46,082	9,19,92,389	8,96,83,458
b) Allowances and Bonus	52,41,871	46,95,867	38,08,239	43,69,742
c) EPF Charges	65,17,496	66,11,018	1,22,65,980	1,19,96,206
d) Others (Leave Salary)	1,62,855	457020	4,57,020	4,60,738
e) Others (Pension Contribution)	2,99,991	9,09,623	9,09,623	9,88,011
f) Expenses on Employees' Retirement and Terminal Benefits (Gratuity)	27,10,595	27,10,595	25,97,765	25,97,765
g) Expenses on Employees' Retirement and Terminal Benefits (Leave Encashment)	16,62,213	16,62,213	28,41,833	28,41,833
h) Staff Welfare Expenses	27,00,802	24,73,363	26,58,328	27,64,755
i) Prior Period	-	4,23,247	4,23,247	-
TOTAL	11,95,69,744	12,01,89,028	11,79,54,424	11,57,02,508

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

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31st MARCH, 2025

Schedule 21 (Amount - Rs.)

SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC.	CURRENT YEAR		PREVIOUS YEAR	
	(I & E)	(R & P)	(I & E)	(R & P)
a) Repairs and Maintenance	14,04,866	9,45,455	14,45,288	15,04,973
b) Vehicle Running and Maintenance	27,63,897	24,21,831	23,85,498	23,77,588
c) Postage, Telephone & Communication Charges	13,11,931	13,18,458	11,43,652	11,65,032
d) Printing & Stationery	14,29,373	13,97,957	23,78,180	23,66,389
e) Travelling and Conveyance Expenses	37,82,012	44,26,733	17,49,378	10,35,712
f) Expenses on Workshop, Seminar & Training Programme	11,58,020	12,22,419	38,38,416	33,07,691
g) Auditor Remuneration	16,79,855	-	14,41,440	6,86,400
h) Legal & Professional Charges	26,44,326	25,68,260	17,55,268	16,66,800
i) Advertisement and Publicity	2,55,700	2,55,700	1,56,456	1,56,456
j) Office Maintenance	13,48,791	12,14,809	18,82,817	17,67,624
k) Bank Charges	773	773	8,161	7,702
l) Prior Period Expenses	7,54,509	7,54,509	15,94,758	15,94,758
TOTAL - A	**1,85,34,053**	**1,65,26,904**	**1,97,79,312**	**1,76,37,125**

SCHEDULE 21 - OTHER EXPENSES (PROJECT EXPENSES)	CURRENT YEAR		PREVIOUS YEAR	
	(I & E)	(R & P)	(I & E)	(R & P)
Project Expenditure - (BEE)				
National Level Certification Examination	2,59,36,668	2,03,75,323	2,13,43,268	1,27,94,014
Energy Auditors Accreditation	44,800	44,800	95,964	95,964
	2,59,81,468	**2,04,20,123**	**2,14,39,232**	**1,28,89,978**
Grants-in-Aid Projects (Ministry of Power)				
Energy Conservation Building Codes (ECBC)	-	10,55,83,560	-	14,89,10,341
State Designated Agencies (SDA)	-	6,75,44,901	-	20,99,68,352
State Energy Conservation Fund (SECF)	-	-	-	2,00,00,000
Ag DSM- Energy Efficiency in Integrated Cold-chain	-	293	-	2,49,99,707
Agriculture Demand Side Management (Ag DSM)	-	68,62,767	-	1,89,25,807
Municipal Demand Side Management (Mu.DSM)	-	42,30,431	-	1,67,69,569
Small Medium Enterprises (SME)	-	4,00,28,095	-	7,45,93,287
Capacity Building of DISCOMS	-	4,39,26,538	-	6,18,32,572
EE for Vehicles	-	1,35,533	-	26,79,759
EE for Electric Vehicles	-	2,76,86,427	-	3,68,47,806
Formulation of R&D for Energy Efficiency Technology	-	8,60,484	-	2,22,24,504
Enforcement of Energy Conservation Act	-	57,53,253	-	89,13,858
National Energy Conservation Awards & Painting Competition	-	9,43,12,311	-	8,64,67,661
Energy Conservation Awareness (Awareness Campaign)	-	1,23,67,284	-	5,38,94,059
Nation Mission on Enhanced Energy Efficiency (NMEEE)	-	36,77,08,957	-	31,99,76,240
	-	**77,70,00,834**	-	**1,10,70,03,522**
Project Expenditure - (OTHERS)				
UNIDO Project	-	1,41,318	-	1,09,10,756
Standard & Labelling (S&L)	-	11,72,24,342	-	16,82,94,257
	-	11,73,65,660	-	17,92,05,013
TOTAL - B	**2,59,81,468**	**91,47,86,617**	**2,14,39,232**	**1,29,90,98,513**
TOTAL - A+B	**4,45,15,521**	**93,13,13,521**	**4,12,18,544**	**1,31,67,35,638**

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

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31st MARCH, 2025

Schedule 22 (Amount - Rs.)

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 (Amount - Rs.)

SCHEDULE 23 - INTEREST	CURRENT YEAR	PREVIOUS YEAR
a) On fixed loans	-	-
b) On Other Loans (including Bank Charges)	-	-
c) Others	-	-
TOTAL	-	-

Schedule 24 (Amount - Rs.)

SCHEDULE 24 - EXPENDITURE ON TESTING	CURRENT YEAR	PREVIOUS YEAR
a) Testing fee paid to outside laboratories	-	-
b) Market Samples	-	-
c) Laboratory apparatus and stores	-	-
TOTAL	-	-

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

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2025

SCHEDULE 25 – 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 purchased from project grants to facilitate the activities of projects/programs stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses in related to acquisition.

c. Fixed Assets received by way of non-monetary grants (other than Corpus Fund) are capitalized at values stated, by corresponding credit to Capital Reserve.

d. 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

c. Assets costing ₹ 5,000/- or less each are fully provided.

d. Depreciation on BEE Fixed Assets has been charged from Income & Expenditure (Schedule-8), whereas depreciation on Assets under Grant has been charged from Earmarked Funds (Schedule-3).

6) ACCOUNTING FOR GRANTS AND REVENUE

Grants and Revenue except interest income including Labelling fee received under Standard & Labelling Scheme are accounted on certainty of realization upto the scheduled due date.

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).

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

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2025

SCHEDULE 26 – CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

1) CONTINGENT LIABILITIES

Claim lodged not acknowledged as debts.

During the year 2024-25 The Bureau has filed an appeal before CESTAT, New Delhi against the order No. 26-28/RPS/COMMR/CGST/DSC2024-25 dated 27.11.2024 which raised Service Tax Demand (Along with interest and penalty) as follows:

S.NO.	PERIOD COVERED	SERVICE TAX DEMAND (₹)
1	F.Y. 2014-15	2,95,70,890/-
2	F.Y. 2015-16	3,63,62,695/-
3	F.Y. 2016-17 and 01.04.2017 to 30.06.2017	7,75,27,956/-
TOTAL		**14,34,61,541/-**

The Bureau has deposited a sum of ₹1,07,59,616/- (being 7.5% of the demand of ₹14,34,61,541/-) towards the pre-deposit against filing of appeal with the department.

(Previous year -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. The Bureau does not have any sundry debtors so ageing of debtors is not given.

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 ₹27,10,595/- (previous year ₹25,97,765/-) towards premium paid to LIC of India on account of Gratuity and ₹16,62,213/- (previous year ₹28,41,833/-) on account of Leave Encashment Benefits for regular 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 31/3/2025 are as follows: -

I. Gratuity fund - ₹1,51,62,693/- (Previous year – ₹1,71,41,224/-)

ii. Group Leave Encashment Schemes - ₹1,76,56,712/- (Previous year – ₹1,74,04,322/-)

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 ₹2,37,19,31,490/- (Schedule-1) (Previous year – ₹1,39,47,02,426/-) has been booked 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.

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 ₹10,19,785/- (previous year Rs) has been received from POSOCO on account of E-Cert Trading Fees.

9) (i) Check Testing Equipments amounting to ₹76,90,652/- (Previous Year ₹1,61,25,219/-) 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 or Physical Verification Report with them.

(ii) During the year BEE has received a sale consideration of ₹9,09,001/- on account of sale of Check Testing Equipments having WDV of ₹70,77,388/- as at the beginning of the year. The loss of ₹61,68,387/- has been shown as "Other Administrative Expenses" under Schedule-3.

(iii) 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%. Loss on revaluation of ₹13,57,179/- 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 ₹76,90,652/- in Schedule-11. Product wise details of Check testing equipment as on 31/3/2025 are as follows: -

S.No.	Name of the Equipment	Value as on 01/04/2024 (A)	Additions during the year (B)	Sale during the year (C)	Total Cost (A+B-C)	Loss on revaluation	Revalued as on 31/3/2025
1	Air conditioners	73,75,724	-	37,00,612	36,75,112	5,51,268	31,23,844
2	Ceiling Fan	63,033	-	19,300	43,733	6,560	37,173
3	Induction Cooktop	16,922	-	-	16,922	2,538	14,384
4	Induction Motors	51,020	-	-	51,020	7,653	43,367
5	Pump Set	2,19,201	-	71,496	1,47,705	22,156	1,25,549
6	Microwave Oven	13,762	-	13,762	-	-	-
7	Refrigerators	45,34,325	-	12,42,936	32,91,389	4,93,712	27,97,677

S.No.	Name of the Equipment	Value as on 01/04/2024 (A)	Additions during the year (B)	Sale during the year (C)	Total Cost (A+B-C)	Loss on revaluation	Revalued as on 31/3/2025
8	Television	21,18,912	-	14,72,219	6,46,693	97,004	5,49,689
9	Tubular Fluorescent Lamp	3,00,939	-	2,57,523	43,416	6,512	36,904
10	Washing Machine	1,03,014	-	66,626	36,388	5,458	30,930
11	Water Heaters	13,28,367	-	2,32,914	10,95,453	1,64,318	9,31,135
	TOTAL	**1,61,25,219**	**-**	**70,77,388**	**90,47,831**	**13,57,179**	**76,90,652**

10) Bid Processing fee and others fee of ₹20,52,797/- (Previous year – ₹10,00,895/-) has been shown as "Miscellaneous Receipts" 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. The 24th Exam was conducted during the Financial Year 2024-25. The total Exam fee collected amounting to ₹3,89,18,553/- is shown under Fees/Subscription (Schedule-14). The examination Expenses amounting to ₹2,59,36,668/- related to 24th exam is shown under Other Administrative Expenditure (Schedule- 21).

12) An amount of ₹29,87,647/- 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 Energy Auditor Accreditation Fees amounting to ₹1,24,000/- receivables from Accredited Energy Auditors. Fee receivable has been shown under Schedule-11- Current Assets, Loans, Advances etc.

14) During the year Standard Labeling Fees amounting to ₹50,90,93,831/- is receivable from registered manufacturers which has been shown under Schedule-11- Current Assets, Loans, Advances etc.

15) The Bureau has paid Clean Energy Ministerial (CEM) voluntary contribution of ₹91,29,122/- (Previous Year: ₹90,78,933/-) during the F.Y. 2024-25. 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- Corpus/ Capital Fund.

16) During the year, the Bureau paid advance for acquired office premises at NBCC.

The Governing Council approved the purchase, utilizing funds from the Standard & Labeling Fee. The total cost of the office is ₹1,17,64,69,782/- out of which an amount of which an amount of ₹1,10,45,46,220/- has been paid upto 31.03.2025 and registration in the name of BEE is pending. The utilization amount has been shown under Schedule-1- Corpus/ Capital Fund and advance for the office has been shown under Schedule-11 - Current Assets, Loans, Advances etc.

17. During the year BEE has sold un-serviceable items as per details below: -

S.No.	Particular	WDV as on 1.04.2024	Realized Value	Loss on sale
1	BEE's Unserviceable Assets	1,02,343/-	14,850/-	87,493/-
2	Unserviceable Assets under Grant	26,758/-	2,755/-	24,003/-
	TOTAL	**1,29,101/-**	**17,605/-**	**1,11,496/-**

The loss on sale of BEE's unserviceable assets is shown as Loss on sale of Fixed Assets in Income & Expenditure Account and the loss on sale of unserviceable assets under Grant is shown under Schedule-3

During the year no deprecation had been charged on the following un-serviceable assets.

S.No.	Particular	Gross Value	WDV
1	Bureau Of Energy Efficiency	18,16,968/-	62,276/-
2	Asset under Grant	2,51,579/-	17,020/-
	TOTAL	**20,68,547/-**	**79,296/-**

18) Corresponding figures for the previous year have been re-grouped/re-arranged to conform to the current year classification.

19) Schedules 1 to 26 are annexed to and form an integral part of the Balance Sheet as at 31st March, 2025 and the Income and Expenditure Account for the year ended on that date.

CHAPTER - 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

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 2024-25, in all 39 grievances and 02 appeals 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 2024-25, in all 120 applications 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 13 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 31.03.2025	REPRESENTATION					
		SCs	SC%	STs	ST%	OBC	OBC%
A	15	02	13.3%	01	6.6%	03	20%
B	08	02	25%	-	-	01	12.5%
C	01	-	-	-	-	-	-
Total	24	04	16.67%	01	4.16%	04	16.67%

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 31.03.2025	REPRESENTATION OF MINORITIES	PERCENTAGE OF MINORITIES
A	15	01	6.67%
B	08	-	-
C	01	-	-
Total	24	01	4.17%

4.5 IMPLEMENTATION OF OFFICIAL LANGUAGE

Bureau of Energy Efficiency has made a lot of progress in Official Language Implementation during the year 2024-25. 99.40% compliance of Official Language Policy has been ensured. The targets given in all the items of the annual program have been achieved. Section 3 (3) and Rule 5 have been complied with 100%. The status of correspondence has improved a lot. All the officers are writing comments in Hindi. Interest in Hindi work is increasing in all sections.

Hindi Fortnight is celebrated in the Bureau of Energy Efficiency every year in the month of September with the objective of creating awareness about the progressive use of Hindi in official work. 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 Languages Act.

Hindi fortnight was organized in BEE from 14-28 September, 2024. 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 each competition were given eight prizes i.e. first, second, third prizes and five consolation prizes.

Hindi workshops were organized every quarter during the year. Expert guest speakers not only shared their in-depth knowledge and experiences but also helped in resolving the problems faced by the participants in day-to-day work in Hindi as per the requirements of the Official Language Act. Participation in these workshops helped a lot in increasing the implementation of Hindi in official work. After participating in these workshops, the employees have started making noting in Hindi in files through Unicode.

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

Details of other Official Language activities during the year:

a) Two personnel participated in the Official Language Seminar organized by National Highways Authority of India on 15th May, 2024.

b) Hindi Essay and Hindi Slogan Competition and Hindi Extempore Speech Competition were organized on 17th May, 2024 and 21st May, 2024 respectively.

c) On the occasion of International Yoga Day on 21st June, 2024, Ms. Amrita Sharma, Yogacharya from Morarji Desai, National Yoga Institute was invited to give special lectures and practice yoga asanas. The entire program was organized in Hindi.

d) During the Swachhta Hi Sewa organized from 17th September to 2nd October, 2024, a Hindi essay competition was organized on the topics 'Clean India, Developed India' and 'Cleanliness is Service' on 18th September, 2024.

e) The Head of the Office and Hindi Consultant attended the meeting of Narakaas South Delhi-2 held at Vigyan Bhavan on 19th July, 2024. The half yearly report of the Bureau got second position.

f) On 19th September, 2024 from 10.00 to 1.00 pm, a special program was organized on the topic 'Development of creative ability in employees' in which poetry writing and recitation competition was also organized and famous educationist, poet and linguist Dr. Jagdish Vyoom was invited.

g) On 14 December 2024, on the occasion of National Energy Conservation Day, a National Energy Conservation Award distribution ceremony was organized in which the Vice President of India, Shri Jagdeep Dhankhar was the chief guest. All the activities of this ceremony were conducted in both Hindi and English languages and all the banners, hoardings, invitation letters, citation letters, shields/trophies etc. were also prepared in bilingual form. Apart from this, the chief guest and other officials also gave their speeches in Hindi.

h) Bureau's quarterly bilingual newsletter 'BEE Line' was published.

I) To make people aware of the technical terminology, writing of one word daily on the board in bilingual form was started.

j) Three personnel received training in the training program of Kanthasth 2.0 organized by the Department of Official Language from 12 to 14 February, 2025.

k) Progress report regarding Official Language is sought from all sections in the Bureau every fortnight and the same is reviewed.

4.6 VIGILANCE

During the year 2024-25, 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, 20174, 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 2024-25, 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 31.03.2025	PHYSICALLY CHALLENGED EMPLOYEES				PERCENTAGE OF PHYSICALLY CHALLENGED EMPLOYEES
		VH	HH	OH	TOTAL	
A	15	-	-	01	01	6.66%
B	08	-	-	-	-	-
C	01	-	-	-	-	-
Total	24	-	-	01	01	4.16%

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