
Preface

The Performance Audit Report has been prepared under the provisions of Section 19-A of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, as amended in 1984. The audit has been carried out in line with the Regulations on Audit and Accounts, 2007 and Performance Audit Guidelines, 2014 of the Comptroller and Auditor General of India.

Coal cost constitutes 60 to 70 *percent* of the total generation tariff of coal based power stations and has significant impact on cost of supply of power to consumers. Keeping this in view, a performance audit of fuel management in coal based power stations of NTPC Limited was taken up. The performance audit covers fuel management of 13 out of 26 coal based power stations of NTPC Limited and its Joint Ventures during the period from April 2010 to March 2016.

Audit wishes to acknowledge the co-operation received from NTPC Limited and Ministry of Power, Government of India at each stage of the audit process.