

Chapter-V

Integrated Power Development Scheme in Punjab State Power Corporation Limited

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POWER DEPARTMENT

Punjab State Power Corporation Limited

Subject Specific Compliance Audit on Integrated Power Development Scheme in Punjab State Power Corporation Limited

Under the IT enablement and ERP components, there were instances of irregular/inadmissible claims of grant to the tune of ₹ 6.86 crore whereas due to non-execution of sanctioned works under RT-DAS component, grant of ₹ 4.74 crore could not be claimed. Additional available 15 per cent grant of ₹ 61.08 crore, admissible under the Scheme, was not received due to non-achievement of milestones stipulated in the Scheme.

5.1 Introduction

The Ministry of Power, Government of India (GoI) introduced the ‘Integrated Power Development Scheme’ (the Scheme) in December 2014, to provide financial assistance for capital expenditure, aimed at addressing gaps in sub-transmission and distribution networks, as well as metering in urban areas. The Scheme aimed to supplement the resources of Distribution Companies (Discoms)/Power Departments. The key components of the Scheme were:

- (i) Strengthening of sub-transmission and distribution network in urban areas and provisioning of solar panels on Government buildings including net-metering⁵⁹.
- (ii) Metering of feeders/distribution transformers/consumers in urban areas.
- (iii) IT enablement of distribution sector and strengthening of distribution network (extended to towns having population more than 5,000 as per Census 2011).

Power Finance Corporation Limited (PFC) was designated as ‘Nodal Agency’ for operationalisation and implementation of the Scheme under guidance of Ministry of Power.

5.1.1 Project Funding Mechanism

Under the Scheme, GoI was to provide 60 per cent of project cost as grant, a minimum of 10 per cent (maximum 40 per cent) was to be contributed by the Discom and remaining 30 per cent was to be arranged by the Discom as

⁵⁹ Net metering is a billing mechanism that credit solar energy system owners for the electricity they add to the power grid.

loan/finance from PFC/Financial Institutions/Banks or financed from own sources. There was provision for additional grant of 15 per cent (50 per cent of loan component) on achievement of following prescribed milestones:

- (i) Timely completion of the Scheme as per laid down milestones *i.e.*, 30 months from the date of sanction.
- (ii) Reduction in AT&C losses as per trajectory finalised by GoI in consultation with State Government.
- (iii) Upfront release of admissible revenue subsidy by the State Government based on metered consumption.

5.2 Implementation of the Scheme

Punjab State Power Corporation Limited (Company) was State's Project Implementing Agency. For implementation of the Scheme, a tripartite agreement was signed (January 2016) between PFC, the Government of Punjab and the Company. Separate Detailed Project Reports (DPRs) for various components of the Scheme were approved by PFC between March 2016 to December 2018 and the Scheme was financially closed by March 2022, as shown in **Table 5.1**.

The scope of work, prescribed implementation timelines *vis-à-vis* those achieved, sanctioned costs, actual cost, status of financial closure and grants received by the Company under the Scheme were as below:

Table 5.1: Scope of work, timelines and financial implication of the Scheme

(₹ in crore)					
Project	Scope of work	Project implementation details	Sanctioned cost	Completion cost	Status of financial closure of project and grant received
System strengthening	Strengthening of sub-transmission and distribution network. To be implemented in five distribution zones ⁶⁰ covering 102 towns.	Sanctioned: 21 March 2016 Scheduled completion date: 21 September 2018. Extension up to: 31 March 2021 Completed on: 31 March 2021	329.99	308.52	Closed (March 2022) 184.27
IT enablement	Aimed at IT enablement of distribution sector. To be implemented in 97 towns.	Sanctioned: 06 July 2017 Scheduled Completion date: 05 January 2020 Extension up to: 30 September 2021 Completed on: 30 September 2021	73.28	58.70	Closed (February 2022) 35.21

⁶⁰ Border, Central, North, South and West zones.

Project	Scope of work	Project implementation details	Sanctioned cost	Completion cost	Status of financial closure of project and grant received
Smart Metering	Aimed at installation of 88,107 smart meters.	Sanctioned: 27 April 2018 Scheduled completion date: 26 October 2020. Extension up to: 31 December 2021. Completed: 17 February 2022.	17.62	17.62	Closed (February 2022) 10.57
Enterprise Resource Planning (ERP)	Aimed at implementation of ERP in PSPCL.	Sanctioned: 31 January 2018 Scheduled completion date: 30 July 2020. Extension up to: 31 December 2021 Short closed on: 31 December 2021	33.63	22.37	Short closed (February 2022) 13.45
Real Time Data Acquisition system (RT-DAS)	Aimed to accurately measure reliability of power distribution network.	Sanctioned: 11 December 2018 Scheduled completion date: 10 June 2021.	7.90	-	Cancelled

Source: The Scheme guidelines, communication from PFC regarding sanction/extension of projects and information provided by the Company.

5.3 Audit objectives, criteria, scope and methodology

5.3.1 Audit Objectives

The present audit was conducted to assess whether:

- the planning and implementation of the Scheme/works was done in an efficient manner;
- financial management and utilisation of funds was done efficiently and in adherence to the guidelines of the Scheme;
- an effective control mechanism was put in place for implementation of the projects; and
- overall objectives of the Scheme were achieved.

5.3.2 Audit Criteria

The audit criteria encompassed adherence to the:

- Guidelines for the Scheme issued (December 2014) by the GoI;
- Punjab State Electricity Regulatory Commission (Terms and Conditions for Determination of Tariff), Regulations, 2005;

- Tripartite agreement (January 2016) executed between PFC, Government of Punjab and the Company; and
- Agreement/contracts for execution of the Scheme works.

5.3.3 Scope and methodology of audit

The Scheme was implemented mainly through three offices *viz.* Superintending Engineer (SE), RE & APDRP (Design), Patiala; SE, APDRP (Construction), Ludhiana; and Chief Engineer, Information Technology (IT), Patiala which were under the overall administrative control of Director (Distribution) of the Company.

Audit examination involved scrutiny (May to September 2023) of records pertaining to the Scheme for the period *i.e.*, December 2014 to March 2023 in the above three offices and four out of nine APDRP construction cells (under SE, APDRP (Construction), Ludhiana) which had executed the system strengthening works. The four⁶¹ APDRP construction cells were related to two⁶² out of the five distribution zones, which were selected using Simple Random Sampling method through IDEA⁶³ software. An Entry Conference was held with Chairman-cum-Managing Director of the Company in May 2023 wherein scope of audit, objectives and methodology were explained to the Management.

An Exit Conference with the Management and the State Government was held in May 2024 to discuss the audit observations. The replies of the State Government/Management have been considered and incorporated in the relevant paragraphs appropriately.

5.4 Audit findings

The important issues noticed in Audit are discussed below:

IT enablement

5.4.1 Installation of meter cubicles

The Scheme guidelines mandated installation of meters on distribution transformers (DTs) to ensure seamless accounting and auditing of energy in the distribution system. As per sanction (July 2017) of IT works by PFC, the Company was required to award the works within three months of sanction *i.e.*, by October 2017. The Company, however, floated (September 2018) tender enquiry for the work of installation and commissioning of metering cubicles

⁶¹ Bathinda and Faridkot in West zone and Sangrur and SAS Nagar (Mohali) in South zone

⁶² South zone and West zone

⁶³ Interactive Data Extraction and Analysis

(MC)⁶⁴ on DTs. The tender enquiry was dropped (February 2019) as no eligible bidder was found. The Company floated (February 2019) another tender enquiry against which work order for installation of 11,193 MCs was issued (December 2019) to L-1 Firm. The work was to be completed within six months from the date of award of work order *i.e.*, up to 11 June 2020.

Audit observed (August 2023) that the Company initiated tendering as late as in September 2018 *i.e.*, after delay of 11 months against the scheduled date of award of work (October 2017) as per sanction letter (July 2017) of the IT component. Consequently, the work order could be awarded after a period of more than two years from the date of sanction. Since the progress of the work was slow, the Company split the quantity as per clause 3 of the General Terms and Conditions (Annexure I) of the work order and awarded (June 2021) part of the work (2,523 MCs) to L-2 Firm. However, the work still could not be completed by date of financial closure (February 2022). It was short closed with installation of only 6,496⁶⁵ MCs against the allotted quantity of 11,193 MCs, thereby resulting in non-achievement of energy accounting of all the DTs approved under the Scheme.

The Company/State Government attributed (May 2024) the installation of lesser number of MCs to inclusion of the said work under different DPRs of system strengthening and IT works and opined that had the work been included under single DPR and executed through turnkey, this work could have been completed.

5.4.2 Claiming of grants under the Scheme

As per the Scheme guidelines, the Company submitted project completion certificate to PFC for release of final tranche of grant under the Scheme containing a declaration that all the works included in the closure report were completed and commissioned as stipulated in the Scheme guidelines.

Audit observed that:

(i) Hardware for go-live of sites

For a town to go live, the billing data needed to be migrated into SAP and energy data of feeders needed to be uploaded on National Power Portal. Further, as per Scheme Guidelines, the Company was to ensure that the grants were not to be diverted for purposes other than the Scheme.

The Company awarded (February 2018, January/September 2019) work orders for supply and installation of computer hardware and peripherals valuing

⁶⁴ Meters, Meter Metal Box and LT CTs.

⁶⁵ 1,088 (out of 2,523 MCs allotted to L-2) and 5,408 (out of 8,670 MCs remaining with L-1)

₹ 10.61 crore for go-live of 318 sites. During the execution of above work, the number of sites were reduced from 318 to 234 on account of revised field requirement. The Company further decided (14 November 2019) to scrap 107 substation sites on account of use of modem instead of Data Concentrator Units. Accordingly, the scope of the work was restricted to 127 sites only. The extra material valuing ₹ 6.37⁶⁶ crore procured was diverted to sites other than those approved in the Scheme.

Audit observed (August 2023) that though the Company executed work in only 127 sites approved under the Scheme, yet it claimed grant in respect of all 318 sites. This resulted in an irregular claim of grant amounting to ₹ 3.82 crore (60 per cent of the proportionate cost of 191 sites *i.e.*, ₹ 10.61 crore x 191/318).

The Company/State Government stated (May 2024) that as on date entire material had been utilised.

The reply was not satisfactory since as per the Scheme Guidelines the claim in respect of material utilised up to February 2022 (*i.e.*, date of financial closure of the Scheme) only was admissible. Further, the material was diverted to purposes other than those approved in the Scheme.

(ii) Modems under Automated Meter Reading

As per sanction (July 2017) of IT works by PFC, the Company was required to award the works within three months of sanction *i.e.*, by October 2017. The Company awarded (January 2019) the work orders for supply, installation and commissioning of 13,394 modems to two Firms⁶⁷ after a delay of 14⁶⁸ months. The work was to be completed in six months. As one of the Firms failed to start work till November 2020, the Company allotted (December 2020) its work to another Firm, against a subsequent tender enquiry.

Audit observed (September 2023) that the work could not be completed by February 2022 (*i.e.*, date of financial closure of the Scheme) and 11,628⁶⁹ modems were installed against 13,394 modems. The short installation of 2,416⁷⁰ modems was attributed to delayed placement of work orders. Further, the work was to be completed in six months, however, the Company took another 17 months in cancelling/reallotting the work allotted to one of the Firms.

Due to short installation of 2,416 modems, the Company was deprived of eligible grant of ₹ 0.45 crore (2,416 modems x ₹ 3,124.28 per modem x

⁶⁶ ₹ 10.61 crore x 191/318

⁶⁷ 7,911 and 5,483 modems

⁶⁸ November 2017 to December 2018

⁶⁹ Including 650 modems relating to (DDUGJY) claimed under the Scheme

⁷⁰ 13,394 minus: (11,628 – 650) modems

60 per cent) besides not being able to achieve the objective of the automatic meter readings for energy accounting and auditing.

(iii) Claiming of revenue expenditure

As per the Scheme, the revenue expenditure on maintenance (such as Annual Technical Support, Annual Maintenance charges, Facility Management Services, Bandwidth charges, etc.) of application software was to be borne by the Company. However, the Company claimed irregular grant of ₹ 1.64⁷¹ crore on Software Assurance fees (a revenue expenditure) for two years, after excluding first year fee on 39 Microsoft software⁷² licenses and 432 CIS server 2019 software licences.

The Company/State Government stated (May 2024) that these software/licences included ATS/assurance fees mandatorily and thus were treated as capital expenditure. The reply was not acceptable as claim of ATS/assurance fees being of revenue nature was specifically inadmissible under the Scheme.

(iv) Claiming of grant against the works executed under another scheme

While claiming (March 2022) the grant against IT works, the Company also claimed the cost of 650 modems valuing ₹ 0.20⁷³ crore pertaining to another scheme of GoI i.e., Deendayal Upadhyaya Gram Jyoti Yojana (DDUGJY) under the Scheme. Audit observed that the claim of grant against these modems had already been rejected by the nodal agency for DDUGJY Scheme. Claiming the grant, against the expenditure of another scheme, to the extent of ₹ 0.12 crore (60 per cent of ₹ 0.20 crore) was not in order.

The Company/State Government accepted (May 2024) the audit observation.

Enterprise Resource Planning

5.4.3 Non-completion of Enterprise Resource Planning project

PFC sanctioned (31 January 2018) ERP project of the Company to be implemented in the areas of Human Resource Management, Finance & Accounts and Material Management under the Scheme. The broad objective of the project was streamlining and automation of business processes and implementing other ERP enabled best business practices and processes at cost of ₹ 33.63 crore. As per the sanction letter, the work order for ERP was to be

⁷¹ 60 per cent of ₹ 2.73 crore (Microsoft Server: 39 licences x ₹ 2,01,132.48 per licence per year x 2 years = ₹ 1.57 crore + CIS Server: 432 licences x ₹ 13,428.40 per licence per year x 2 years = ₹ 1.16 crore)

⁷² Microsoft SQL Server 2019 Enterprise Edition 2 Core

⁷³ 650 modems at the rate of ₹ 3,124.28 per modem.

awarded within six months from the date of sanction. The Company, however, placed (August 2019) the work order for ERP implementation on M/s Tech Mahindra, Noida with a delay of more than one year for ₹ 42.48⁷⁴ crore (capital cost of ₹ 31.69 crore- eligible for grant *plus*: annual maintenance cost of ₹ 10.79 crore- not eligible for grant). As per the contract agreement, the work was to be completed/go-live within 16 months *i.e.*, by December 2020.

Audit observed (August 2023) that:

- (i) Due to late deployment/frequent changes of manpower by the contractor, the work could not be completed within the scheduled time (up to 31 December 2021) and was short closed (26 February 2022) with total expenditure of ₹ 25.97 crore (including expenditure on unapproved quantity of additional Oracle SSHR licenses amounting to ₹ 1.55 crore). The Company decided (9 February 2022) to complete the left-over work on its own. The work was still under progress (May 2024). Due to delay in awarding/execution of work, the Company could not avail grant of ₹ 4.37 crore (60 *per cent* of left over work of ₹ 7.27⁷⁵ crore).

The Company/State Government stated (May 2024) that there was frequent change of work force by the contractor and a penalty of 10 *per cent* on overall work order cost has been recovered. Audit observed that the Company was still to complete the work as of May 2024.

- (ii) The expenditure on ERP Project included an amount of ₹ 1.55 crore on account of 33,184 additional Oracle SSHR licenses, which was not part of the approved DPR and thus, was not eligible for claiming grant. The Scheme guidelines specifically mentioned that the expenditure on additional licences was to be borne by the Company. The Company, however, claimed and received grant of ₹ 0.93 crore (60 *per cent* of ₹ 1.55 crore) against these additional licences, which was irregular.
- (iii) As per guidelines of the Scheme, any interest earned on grant shall be remitted to Ministry of Power (MoP) at least once in a quarter. The Company, however, retained an amount of ₹ 0.58 crore on account of interest earned on advance payment made to contractor. Over and above this, the Company irregularly claimed 60 *per cent* grant (₹ 0.35 crore) without adjusting it from the total project cost.

⁷⁴ Capital cost of ₹ 31.69 crore (Hardware cost: ₹ 3.85 crore, ERP Software cost: ₹ 15.10 crore, Implementation & installation cost: ₹ 12.74 crore) and Annual Maintenance cost: ₹ 10.79 crore

⁷⁵ Capital cost: ₹ 31.69 crores *less*: ₹ 24.42 crore (Gross cost of works claimed to be actually executed by the Company: ₹ 25.97 crore *less*: expenditure of ₹ 1.55 crore on additional SSHR licenses, not eligible for claiming grant)

The Company/State Government stated (May 2024) that the grant was claimed on final implemented quantity including additional licences. The full quantity has been got approved from the State level Distribution Reforms Committee (DRC) and licenses are now being used. Claim of interest charged on mobilisation advance has also been allowed by the DRC. PFC agreed with Company's claim and grant has been received.

The reply was not acceptable as the claim for grant on additional items and non-remittance of the interest earned was not in accordance with guidelines of the scheme. Further, role of the DRC was only to recommend the DPRs to the Monitoring Committee of Ministry of Power.

Real Time Data Acquisition System (RT-DAS)

5.4.4 Inability to avail grant due to delay in tendering

The objective of RT-DAS project was to accurately measure reliability of power distribution network and facilitate utility to take suitable action for enhancement of power reliability. PFC sanctioned (December 2018) ₹ 7.90 crore as project cost for implementation of RT-DAS. The project was to be awarded within six months (*i.e.*, up to June 2019) and to be completed within 30 months (June 2021) from the date of sanction.

Audit observed (July 2023) that the Company floated the tender enquiry in September 2019. Two Firms submitted (December 2019) their bids, out of which one was found (25 June 2020) technically qualified but in view of the directions of GoI regarding security concerns on import of equipment, the tender enquiry could not be processed. Meanwhile, IPDS Monitoring Committee of MoP decided (3 August 2020) to cancel the cases where tendering was yet to be initiated or tendering process was initiated but work orders were yet to be issued by the power utilities as on 31 July 2020 and recover/adjust the grant released. Subsequently, the Company decided (30 September 2020) to drop the tender enquiry.

Audit observed (July 2023) that inability on the part of the Company to timely initiate and finalise the process of tendering resulted into the Company not being able to avail grant amounting to ₹ 4.74 crore (60 *per cent* of approved cost of ₹ 7.90 crore) besides non-availability of real time data⁷⁶ to measure the reliability of power distribution network.

The Company/State Government accepted (May 2024) the audit observation.

⁷⁶ SAIDI = Number of consumer interruption duration/Total number of consumers served
SAIFI = Number of consumer interruption/Total number of consumers served

Monitoring and achievement of the Scheme objectives

5.4.5 Inadequate monitoring by the State Distribution Reforms Committee

As per the Scheme guidelines, the DRC was required to recommend the DPRs and monitor the progress, quality control and resolve issues relating to the implementation of projects *viz.* allocation of land for sub-stations, right of way, forest/safety clearance, *etc.*

Audit observed (June 2023) that during June 2015 to February 2022, only nine meetings of the DRC were held for approval of DPRs, deviation in Standard Bidding Document, revision of cost in four towns under South zone and final closure of the Scheme. Further after awarding the works in October/November 2017, no meeting of the DRC was held in next three years to monitor the progress/delay in execution of the Scheme work and resolving the issues relating to implementation of the projects, which indicated inadequate monitoring of the Scheme by the DRC.

The Company/State Government stated (May 2024) that progress of the Scheme was discussed in the meetings of Whole Time Directors and minutes of these meetings were noted by Board of Directors of the Company and most of them were also members of the DRC. They assured that in future, quarterly meetings of the DRC would be conducted.

The reply is not specific to the audit observation since as per the Scheme guidelines, the DRC was to monitor the progress and resolve the issues relating to the implementation of projects.

5.4.6 Non-availment of additional grant

As per the Scheme, an additional grant of 15 *per cent* of the project cost was receivable, subject to achievement of prescribed milestones. The status of achievement of these milestones (March 2022) was as under:

- (i) **Timely completion of the Scheme:** The Company could not complete the works as per the timelines prescribed in the sanction letters for each component of the Scheme. However, these works were completed/short closed by the extended timelines, allowed by the PFC on the request of the Company.
- (ii) **Reduction in AT&C losses:** The position of achievement of AT&C losses by the Company *vis-à-vis* the trajectory finalised (December 2014 and April 2017) by the MoP was as follows:

Table 5.2: Table showing achievement of reduction in AT&C losses by the Company

Year	2017-18	2018-19	2019-20	2020-21	2021-22
AT&C losses as per trajectory finalised by MoP	14.50	14.00	14.50	14.25	14.00
Actual AT&C losses of the Company	17.24	12.83	15.34	18.03	11.67

Source: Information provided by the Company

The above table shows that MoP finalised target for AT&C losses in the range of 14.50 per cent to 14.00 per cent for 2017-18 to 2021-22, which could not be achieved by the Company during three years (2017-18, 2019-20 and 2020-21). Audit analysis of losses of 97 towns covered in the Scheme revealed that during 2021-22, the Company could achieve the target only in four towns whereas in remaining 93 towns, the losses ranged between 14.08 and 82.53 per cent. Further analysis revealed that AT&C losses were more than 30 per cent during 2021-22 in 67⁷⁷ towns. Management agreed to provide reasons for high AT&C losses during the Exit Conference (May 2024). However, the same were awaited as of February 2025.

- (iii) **Upfront release of admissible revenue subsidy by State Government based on metered consumption:** The State Government did not release subsidy in advance as the consumer subsidy receivable from State Government at the end of year ranged between ₹ 3,011.57 crore to ₹ 7,117.90 crore during April 2017 to March 2022.

Due to non-achievement of the prescribed milestones, the Company could not avail of grant amounting to ₹ 61.08 crore (15 per cent of ₹ 407.21 crore i.e., total expenditure incurred on the Scheme).

The Company/State Government stated (May 2024) that due to non-coding of new feeders, calculation of AT&C losses could not be done with accuracy and Government subsidy is large component of the Company's revenue. The reply was silent on the non-release of upfront subsidy.

5.4.7 Non-compliance of directions of Punjab State Electricity Regulatory Commission

As per the Regulation 22(6)(iii) Punjab State Electricity Regulatory Commission (Terms and Conditions for Determination of Tariff) Regulations,

⁷⁷ Ajnala, Amlloh, Badhni Kalan, Bagha Purana, Banur, Bareta, Bassi Pathana, Begowal, Bhadaur, Bhadson, Bhagta Bhai Ka, Bhikhi, Bholath, Bhucho, Budhlada, Chamkaur Sahib, Cheema, Dera Baba Nanak, Dhanaula, Dhariwal, Dhilwan, Dina Nagar, Dirba, Fatehgarh Churian, Gardhiwala, Ghagga, Ghanour, Goniana, Garaya, Guru Har Sahai, Handiaya, Jandiala, Kartarpur, Khumano, Khanauri, Khemkaran, Kot Fateh, Kurali, Longowal, Machiwara, Majitha, Makhu, Mallanwala, Malaud, Maur, Moonak, Mudki, Nadala, Nayagaon, Patran, Payal, Phillaur, Qadian, Raikot, Rajasansi, Ramdas, Sahnawal, Samrala, Sangat, Sanaur, Sardulgarh, Shri Hargobindpur, Sujampur, Talwandi Bhai, Talwandi Sabo, Tanda and Tapa.

2005 as amended vide notification dated 17 September 2012, the distribution licensee was to obtain prior approval of the Punjab State Electricity Regulatory Commission (Commission) to each scheme (other than that relating to release of connections) where capital expenditure is estimated to exceed ₹ 10 crore.

While approving (January 2017) capital expenditure under the Scheme, the Commission directed that the Company would submit a report regarding benefits accrued due to the implementation of the Scheme after its completion. Further, any slackness on the part of the Company resulting in disallowance of available grant from MoP shall not be allowed while determining the Tariff.

Audit observed (August 2023) that the Company did not prepare/submit any Report to the Commission regarding benefits accrued after implementation of the Scheme. In absence of such report, Audit could not evaluate the extent to which the Scheme benefited the Company. Further, the fact regarding non-receipt of grant was also not brought to the notice of the Commission.

The Company/State Government stated (May 2024) that a combined Report on benefits of the Scheme would be submitted to the Commission. Further development in this regard would be awaited.

5.5 Conclusion

Under the IT enablement and ERP components, there were instances of irregular/inadmissible grants. Additional available 15 per cent grant, admissible under the Scheme, was not received due to non-achievement of milestones stipulated in the Scheme. The monitoring of the Scheme by the DRC remained inadequate.

5.6 Recommendations

The Company may:

- **ensure timely award and completion of contracts for execution of works sanctioned under the sponsored schemes to avoid short closure of works and loss of admissible grants;**
- **exercise due diligence in claiming grants; in respect of works executed within the stipulated timeframe and for components of expenditure allowed under the scheme; and**
- **ensure compliance with the conditions/milestones stipulated under a sponsored scheme and avail the maximum grant available under such scheme.**