

Appendix 1.1
(Reference: Paragraph 1.1; Page 1)

Part A: Structure and Form of Government Accounts

Structure of Government Accounts: The accounts of the Union Territory (UT) Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund: Receipts from revenues, loans and recoveries of loan and expenditure incurred with the authorisation from the Legislature shall form one consolidated fund entitled 'the Consolidated Fund of UT'.

Part II: Contingency Fund: Contingency Fund of the UT established under section 48(1) of the Government of the Union Territories Act, 1963 is in the nature of an imprest placed at the disposal of the Lieutenant Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account: Receipts and disbursements in respect of certain transactions relating to 'Debt' (other than those included in Part I), 'Deposits', 'Advances', 'Remittances' and 'Suspense' are recorded in the Public Account and are not subject to vote by the UT legislature.

Part B: Layout of Finance Accounts

Statement	1	Presents the summary of transactions in the Consolidated Fund, Contingency Fund and Public Account.
Statement	2	Contains the summarised statement of capital outlay showing progressive expenditure to the end of the financial year.
Statement	3	Contains the summarised debt position showing receipts, repayments and current balance.
Statement	4	Contains the summary of loans and advances by the Government.
Statement	5	Contains details of guarantees given by the Government of India on behalf of the Government of Puducherry.
Statement	6	Cash balance and investment of cash balances
Statement	7	Contains the summary of balances under Consolidated Fund, Contingency Fund and Public Account.
Statement	8	Contains the revenue and expenditure under different heads as a percentage of total revenue/expenditure.
Statement	9	Shows the distribution between charged and voted expenditure.
Statement	10	Contains detailed account of revenue by minor heads.
Statement	11	Contains detailed account of revenue expenditure by minor heads and capital expenditure by major head
Statement	12	Contains detailed account of capital expenditure by minor heads incurred during the year and the expenditure to the end of the year.
Statement	13	Contains details of investments made in Government companies and co-operative institutions up to the end of the year.
Statement	14	Contains capital and other expenditure and the principal sources of funds for such expenditure.
Statement	15	Contains details of receipts, disbursements and balances under debt, loans and advances, Contingency Fund and Public Account.
Statement	16	Contains detailed position of debt.
Statement	17	Contains details of loans and advances by the Government.

**Appendix 1.2
(Reference: Paragraph 1.1; Page 1)**

Methodology adopted for the Assessment of Fiscal Position

Assuming that GSDP is the good indicator of the performance of the Union Territory’s economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the Gross State Domestic Product (GSDP) at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The trends in GSDP for the last five years are indicated below:

Trends in Gross State Domestic Product (GSDP)

	2004-05	2005-06	2006-07	2007-08 (P)	2008-09 (QE)
Gross State Domestic Product (Rs in crore)	5185	6219	8470	10312	11774
Growth rate of GSDP	(-) 4.7	19.9	36.2	21.7	14.2
<i>Source:</i> Directorate of Economics and Statistics, Government of Puducherry					
P: Provisional; QE: Quick Estimate					

Methodology for Estimating the Fiscal Capacity

For working out the fiscal capacity of the UT Government, the following methodology given in Twelfth Finance Commission report for States has been adopted.

Step 1: Calculate the national average of AE-GSDP and CO/DE/ SSE–AE.

Step 2: Based on the national average of AE-GSDP ratio, derive the aggregate expenditure so that no State is having a ratio AEGSDP less than the national average, *i.e.*, if

$$\begin{aligned} \text{AE/GSDP} &= x \\ \text{AE} &= x * \text{GSDP} \dots\dots\dots(1) \end{aligned}$$

where x is the national average of AE-GSDP ratio.

Wherever the States are having AE-GSDP ratio higher than national average, no adjustments were made. Wherever this ratio was less than average, it was made equal to the national average.

Step 3: Based on the national average of DE-AE, SSE-AE and COAE, derive the respective DE, SSE and CO, so that no State is having these ratios less than national average, *i.e.*, if

$$\begin{aligned} \text{DE/AE} &= y \\ \text{DE} &= y * \text{AE} \dots\dots\dots(2) \end{aligned}$$

where y is the national average of DE-AE ratio

Substituting (1) in (2), we get

$$DE = y * x * \text{GSDP} \dots\dots\dots(3)$$

Wherever the States are having DE-AE, SSE-AE and CO-AE ratio higher than national average, no adjustments have been made. Wherever these ratios were less than average, it was made equal to the national average.

Step 4: Based on the derived DE, SSE and CO as per equation (3), respective per capita expenditure was calculated, *i.e.*,

$$\text{PCDE} = \text{DE}/\text{P} \dots\dots\dots(4)$$

where PCDE is the per capita development expenditure and P is the population.

Substituting (3) in (4), we get

$$\text{PDE} = (y * x * \text{GSDP})/\text{P} \dots\dots\dots(5)$$

Equation (5) provides the adjusted per capita expenditure. If the adjusted per capita expenditure is less than the national average of per capita expenditure, then the States' low level of spending is due to the low fiscal capacity. This gives a picture of actual level of expenditure when all the State Governments are attaching fiscal priority to these sectors equivalent to the national average.

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/ GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Interest spread	GSDP growth – Weighted Interest Rate
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received / $[(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Weighted Interest Rate (Average interest paid by the UT)	Interest payment / $[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
GSDP	GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants (under Major Head 1601 – 02,03,04) and Non-plan revenue expenditure excluding debit under 2048 – Application for Reduction or Avoidance of Debt

Appendix 1.3
(Reference: Paragraphs 1.1, 1.3 and 1.7.2; Pages 1, 6 and 21)

Time series data on the Union Territory Government finances

(Rupees in crore)

	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
(1)	(2)	(3)	(4)	(5)	(6)
Part A. Receipts					
1. Revenue Receipts	1,631(82)	1,802(84)	1,884(81)	2,136 (62)	2459 (70)
(i) Tax Revenue	404(25)	479(27)	570(30)	653 (31)	725 (29)
Taxes on Agricultural Income	--	--	--	--	--
Taxes on Sales, Trade, etc	246	304	365	355	382
State Excise	110	125	144	224	280
Taxes on Vehicles	24	26	29	32	32
Stamps and Registration fees	24	24	31	41	31
Land Revenue	--	--	1	1	--
Taxes on Goods and Passengers	--	--	--	--	--
Other Taxes	--	--	--	--	--
(ii) Non Tax Revenue	501(31)	511(28)	550(29)	626 (29)	629 (26)
(iii) State's share of Union taxes and duties	--	--	--	--	--
(iv) Grants in aid from Government of India	726(44)	812(45)	764(41)	857 (40)	1105 (45)
2. Miscellaneous Capital Receipts	--	--	--	--	--
3. Recoveries of Loans and Advances	6	6	8	12	5
4. Total Revenue and Non debt capital receipts (1+2+3)	1,637	1,808	1,892	2,148	2464
5. Public Debt Receipts	348(18)	353(16)	444(19)	425 (12)	444 (13)
Internal Debt and market loan	--	--	--	337	350
Net transactions under Ways and Means Advances and Overdrafts	--	--	--	--	--
Loans and Advances from Government of India	348	353	444	88	94
6. Total Receipts in the Consolidated Fund (4+5)	1,985	2,161	2,336	2,573	2908
7. Contingency Fund Receipts	--	--	--	--	--
8. Public Account Receipts	--	--	--	898 (26)	610 (17)
9. Total Receipts of the UT (6+7+8)	1,985	2,161	2,336	3,471	3518
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	1,573(84)	1,794(83)	1,927(81)	2,201 (79)	2570 (77)
(i) Plan	431(27)	646(36)	698(36)	844 (38)	823 (32)
(ii) Non Plan	1,142(73)	1,148(64)	1,229(64)	1,357 (62)	1747 (68)

Report on 'Union Territory Finances' for the year ended 31 March 2009

(1)	(2)	(3)	(4)	(5)	(6)
(iii) General Services (including interest payments)	343	381	463	538	681
(iv) Social Services	579	684	701	851	959
(v) Economic Services	648	726	759	808	926
(vi) Grants-in-aid and contributions	3	3	4	4	4
11. Capital Expenditure	193(10)	289(13)	360(15)	275 (10)	261 (8)
(i) Plan	195	290	356	268 (97)	254 (97)
(ii) Non Plan	(-) 2	(-) 1	4	7 (3)	7(3)
(iii) General Services	15	26	33	34	33
(iv) Social Services	65	94	75	60	76
(v) Economic Services	113	169	252	181	152
12. Disbursement of Loans and Advances	5(0)	4(0)	3(0)	3	3
13. Total (10+11+12)	1,771	2,087	2,290	2,479	2834
14. Repayments of Public Debt	107(6)	86(4)	97(4)	109 (4)	123 (3)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	--	--	--	--	--
Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	107	86	97	109	123
15. Appropriation to Contingency Fund	--	--	--	--	--
16. Total disbursement out of Consolidated Fund (13+14+15)	1,878	2,173	2,387	2,588	2957
17. Contingency Fund disbursements	--	--	--	--	--
18. Public Account disbursements	--	--	--	214 (7)	400 (12)
19. Total disbursement by the UT (16+17+18)	1,878	2,173	2,387	2802	3357
<i>Part C. Deficits</i>					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(+) 58	(+) 8	(-) 43	(-) 65	(-) 111
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 134	(-) 279	(-) 398	(-) 331	(-) 370
22. Primary Deficit (21+23)	(+) 19	(-) 108	(-) 211	(-) 114	(-) 110
<i>Part D. Other data</i>					
23. Interest Payments (included in revenue expenditure)	153	171	187	217	260
24. Financial Assistance to local bodies etc.,	228	332	260	281	327

(1)	(2)	(3)	(4)	(5)	(6)
25. Ways and Means Advances/Overdraft availed (days)	--	--	--	--	--
Ways and Means Advances availed (days)					
Overdraft availed (days)					
26. Interest on Ways and Means Advances/Overdraft	--	--	--	--	--
27. Gross State Domestic Product (GSDP)[@]	5,185	6,219	8,470	10,312	11,774
28. Outstanding Fiscal liabilities (year end)	1,553*	1,820*	2,168*	2,923	3,325
29. Outstanding guarantees (year end) (including interest)	9	8	4	7	6
30. Maximum amount guaranteed (year end)	22	35	34	21	21
31. Number of incomplete projects	94	120	65	85	107
32. Capital blocked in incomplete projects	50	81	93	129	138
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	0.08	0.08	0.07	0.06	0.06
Own Non-Tax Revenue/GSDP	0.1	0.08	0.06	0.06	0.05
Central Transfers/GSDP	--	--	--	--	--
II Expenditure Management					
Total Expenditure/GSDP	0.34	0.34	0.27	0.24	0.24
Total Expenditure/Revenue Receipts	1.09	1.16	1.22	1.16	1.15
Revenue Expenditure/Total Expenditure	0.89	0.86	0.84	0.88	0.91
Expenditure on Social Services/Total Expenditure	0.36	0.37	0.33	0.37	0.37
Expenditure on Economic Services/Total Expenditure	0.43	0.43	0.44	0.40	0.38
Capital Expenditure/Total Expenditure	0.11	0.14	0.16	0.11	0.09
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.10	0.12	0.14	0.10	0.08
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	0.01	0.001	(-) 0.005	(-) 0.006	(-) 0.009
Fiscal deficit/GSDP	(-) 0.03	(-) 0.04	(-)0.05	(-)0.03	(-)0.03
Primary Deficit (surplus) /GSDP	0.004	(-)0.02	(-)0.02	(-)0.01	(-)0.01
Revenue Deficit/Fiscal Deficit	--	--	0.11	0.20	0.30
Primary Revenue Balance/GSDP	0.04	0.03	0.02	0.01	0.01

* Does not include Public Account liabilities as Public Accounts of Puducherry Government was opened only during 2007-08 and previously it was a part of GOI Accounts.

(1)	(2)	(3)	(4)	(5)	(6)
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.30	0.29	0.26	0.28	0.28
Fiscal Liabilities/RR	0.95	1.01	1.15	1.37	1.35
Primary deficit <i>vis-à-vis</i> quantum spread	(-) 0.09	(-) 0.7	(-) 0.4	(-) 0.4	(-) 0.7
Debt Redemption (Principal +Interest)/ Total Debt Receipts	0.75	0.73	0.64	0.76	0.82
V Other Fiscal Health Indicators					
Return on Investment	2.79	1.74	1.03	3.68	4.15
Balance from Current Revenue (Rs in crore)	341	310	383	454	628
Financial Assets/Liabilities	1.23	1.20	1.15	1.08	1.04

Figures in brackets represent percentages (rounded) to total of each sub-heading

@ GSDP figures communicated by the Government adopted.

Appendix 1.4
(Reference: Paragraph 1.1.1; Page 1)

Part A: Abstract of Receipts and Disbursements for the year 2008-09

(Rupees in crore)

2007-08		Receipts		2008-09		2007-08		Disbursements		2008-09	
								Non-Plan	Plan	Total	
		Section-A: Revenue									
2135.62	I	Revenue receipts		2458.50	2200.59	I	Revenue expenditure-	1747.48	823.00	2570.48	2570.48
652.85		-Tax revenue	725.35		537.63		General services	623.68	56.84	680.52	680.52
					850.97		Social Services-	411.97	547.32	959.29	959.29
625.82		-Non-tax revenue	628.64				-Education, Sports, Art and Culture	214.59	130.11	344.70	
							-Health and Family Welfare	76.83	85.38	162.21	
		-State's share of Union Taxes					-Water Supply, Sanitation, Housing and Urban Development	18.55	90.79	109.34	
856.95		Grants-in-aid from GOI	1104.51				-Information and Broadcasting	1.29	1.01	2.30	
531.42		-Non-Plan grants	921.15				-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	15.47	65.47	80.94	
257.49		-Grants for UT Plan Schemes	156.91				-Labour and labour Welfare	8.14	5.95	14.09	
							-Social Welfare and Nutrition	74.74	168.26	243.00	
68.04		-Grants for Central and Centrally sponsored Plan Schemes	26.45				-Others	2.36	0.35	2.71	
					807.92		Economic Services-	707.50	218.84	926.34	926.34
							-Agriculture and Allied Activities	40.85	71.07	111.92	
							-Rural Development	7.48	16.04	23.52	
							-Special Areas Programmes	--	27.39	27.39	
							-Irrigation and Flood control	8.38	7.66	16.04	
							-Energy	613.43	6.60	620.03	
							-Industry and Minerals	2.16	27.14	29.30	
							-Transport	9.74	29.40	39.14	
							-Science, Technology and Environment	0.14	1.45	1.59	
							-General Economic Services	25.32	32.09	57.41	
					4.07		Grants-in-aid and Contributions-	4.33	--	4.33	4.33
							Total				
64.97	II	Revenue deficit carried over to Section B	111.98	..		II	Revenue Surplus carried over to Section B				
2200.59		Total	2570.48		2200.59		Total				2570.48

Report on 'Union Territory Finances' for the year ended 31 March 2009

Receipts				Disbursements				
		Section-B : Others						
192.56	III	Opening Cash balance including Permanent Advances and Cash Balance Investment	861.51	..	III	Opening Overdraft from Reserve Bank of India		
	IV	Miscellaneous Capital receipts		275.37	IV	Capital Outlay-	7.17 253.69 260.86	
						General Services-	-- 33.26 33.26 33.26	
						Social Services-	-- 75.93 75.93 75.93	
						-Education, Sports, Art and Culture	-- 21.87 21.87	
						-Health and Family Welfare	-- 17.50 17.50	
						-Water Supply, Sanitation, Housing and Urban Development	-- 31.82 31.82	
						-Information and Broadcasting	-- -- --	
						-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-- 3.92 3.92	
						-Social Welfare and Nutrition	-- 0.43 0.43	
						-Others	-- 0.39 0.39	
						Economic Services-	7.17 144.50 151.67	
						-Agriculture and Allied Activities	-- 7.31 7.31	
						-Rural Development	-- -- --	
						-Special Areas Programmes	-- -- --	
						-Irrigation and Flood Control	-- 18.72 18.72	
						-Energy	7.17 36.72 43.89	
						-Industry and Minerals	-- 46.33 46.33	
						-Transport	-- 23.32 23.32	
						-General Economic Services	-- 12.10 12.10	
						Total		
11.60	V	Recoveries of Loans and Advances-	..	5.00	2.68	V	Loans and Advances disbursed-	2.44 0.43 2.87
		-From Power Projects					-For Power Projects	
5.18		-From Government Servants	4.72				-To Government Servants	2.44 -- 2.44
6.42		-From Others	0.28				-To Others	
	VI	Revenue Surplus brought down			64.97	VI	Revenue Deficit brought down	
425.04	VII	Public debt receipts-	444.48	108.92	VII	Repayment of Public debt-		

		Receipts				Disbursements			
		-External debt				-External debt			
		-Internal debt	350.43			-Internal debt			
		- Net transactions under Ways and Means Advances		- Net transactions under Ways and Means Advances			
		- Net transactions under overdraft		..		-Repayment of Loans and Advances to Central Government			
		-Loans and Advances from Central Government	94.05	..					
	VIII	Appropriation to Contingency Fund		..		VIII Appropriation to Contingency Fund			
	IX	Amount transferred to Contingency Fund		..		IX Expenditure from Contingency Fund			
898.64	X	Public Account receipts-		610.24	214.39	X Public Account disbursements-			400.25
294.25		-Small Savings and Provident Funds	169.83			-Small Savings and Provident Funds		129.19	
		-Reserve Funds	12.00			-Reserve Funds		--	
327.17		-Suspense and Miscellaneous	102.97			-Suspense and Miscellaneous		4.87	
74.54		-Remittance	252.98			-Remittances		220.97	
202.68		-Deposits and Advances	72.46			-Deposits and Advances		45.22	
	XI	Closing Overdraft from Reserve Bank of India			861.51	XI Cash Balance at end-			1022.86
					1.99	-Cash in Treasuries and Local Remittances		2.14	
					207.27	-Deposits with Reserve Bank		0.16	
						-Departmental Cash Balance including permanent Advances		0.54	
					652.25	-Cash Balance Investment		1020.02	
1527.84		Total		1921.23	1527.84	Total			1921.23

Appendix 1.4
(Reference: Paragraph 1.7.1 ; Page 21)

**Part B: Summarised financial position of the Government
of Union Territory of Puducherry as on 31 March 2009**

(Rupees in crore)

As on 31.03.2008	Liabilities		As on 31.03.2009
(1)	(2)		(3)
337.00	Internal Debt -		687.43
337	Market Loans bearing interest	687.43	
--	Market Loans not bearing interest	--	
--	Loans from Life Insurance Corporation of India	--	
--	Loans from other Institutions	--	
--	Ways and Means Advances	--	
--	Overdrafts from Reserve Bank of India	--	
2146.86	Loans and Advances from Central Government -		2118.50
	Pre 1984-85 Loans		--
1642.40	Non-Plan Loans	1665.51	
503.32	Loans for State Plan Schemes	451.94	
--	Loans for Central Plan Schemes	--	
1.14	Loans for Centrally Sponsored Plan Schemes	1.05	
0.50	Contingency Fund		0.50
252.15	Small Savings, Provident Funds, etc.		292.80
186.60	Deposits		213.85
--	Reserve Funds		12.00
6.49	Remittance Balances		38.49
254.41	Surplus on Government Account -		142.46
	(i) Revenue deficit of the current year	(-) 111.98	
	(ii) Miscellaneous Deficit		
	Accumulated surplus at the beginning of the year	254.41	
	Less: Proforma dropping	(-) 0.03	
3184.01			3506.03
	Assets		
2533.70	Gross Capital Outlay on Fixed Assets -		2794.59
760.91	Investments in shares of Companies, Corporations, etc.	817.03	
1772.79	Other Capital Outlay	1977.56	
27.81	Loans and Advances -		25.69
	Loans for Power Projects		

(1)	(2)	(3)
12.48	Other Development Loans	12.63
15.33	Loans to Government servants and Miscellaneous loans	13.06
--	Reserve Fund Investments	
--	Advances	
(-) 239.01	Suspense and Miscellaneous Balances	(-) 337.11
861.51	Cash -	1022.86
1.99	Cash in Treasuries	2.14
859.52	Deposits with Reserve Bank	1020.72
0.45	Departmental Cash Balance including	0.54
0.32	Permanent Advances	0.32
652.25	Cash Balance Investments	1020.56
3184.01		3506.03

Explanatory Notes for Appendices 1.3 and 1.4

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix 1.4, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the UT and other pending settlements, etc.

Appendix 2.1
(Reference: Paragraph 2.3.1; Page 32)

Cases where expenditure fell short by more than Rs 50 lakh or by more than 20 per cent of total provisions

(Rupees in lakh)

Serial Number	Grant No	Head of Account	Original	Supplementary	Total Provision	Expenditure	Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	06	2245 80 800 01 01	11000.00		11000.00	--	11000.00
2.	06	3456 00 001 07 01	1927.47		1927.47	1605.25	322.22
3.	10	2216 80 789 08 01	163.20		163.20	19.20	144.00
4.	10	2216 80 800 01 01	250.00		250.00	7.25	242.75
5.	10	2216 80 800 10 01	652.80		652.80	80.25	572.55
6.	10	2217 80 789 01 01	310.00		310.00	212.50	97.50
7.	10	2217 80 800 04 01	1836.00		1836.00	1552.55	283.45
8.	10	2217 80 800 05 01	459.00		459.00	268.00	191.00
9.	10	2515 00 101 19 01	0.01	87.18	87.19	--	87.19
10.	10	2515 00 800 02 01	--	1644.77	1644.77	--	1644.77
11.	10	2575 60 789 01 01	300.00		300.00	175.00	125.00
12.	10	3054 04 789 02 01	330.00		330.00	169.97	160.03
13.	12	2070 00 107 01 01	416.40		416.40	341.82	74.58
14.	15	2071 01 117 01 07	500.00	700.00	1200.00	1121.06	78.94
15.	16	2217 05 001 03 01	292.00		292.00	161.00	131.00
16.	16	2702 01 101 03 04	150.00		150.00	50.00	100.00
17.	16	3054 04 800 03 01	200.00		200.00	147.72	52.28
18.	16	4215 01 800 03 01	--	2955.35	2955.35	--	2955.35
19.	16	4216 01 106 01 04	100.00		100.00	20.00	80.00
20.	16	4217 60 051 05 01	--	2000.00	2000.00	--	2000.00
21.	16	4702 00 789 01 01	200.00		200.00	136.00	64.00
22.	16	4702 00 800 02 01	--	431.00	431.00	--	431.00
23.	16	4711 03 800 04 01	--	382.57	382.57	--	382.57
24.	16	5054 04 800 01 04	200.00		200.00	100.00	100.00
25.	16	5054 04 800 02 01	100.00		100.00	8.00	92.00
26.	16	5054 04 800 09 01	--	2604.71	2604.71	--	2604.71

(1)	(2)	(3)					(4)	(5)	(6)	(7)	(8)
27.	17	2202	01	108	01	01	680.76		680.76	456.56	224.20
28.	17	2202	01	108	01	02	206.30		206.30	124.31	81.99
29.	17	2202	01	800	04	01	0.01	435.79	435.80	381.04	54.76
30.	17	2202	02	110	01	01	1040.00	588.94	1628.94	1053.29	575.65
31.	17	2202	02	110	01	02	240.00	159.39	399.39	258.54	140.85
32.	17	2202	80	003	01	01	0.01	236.79	236.80	5.12	231.68
33.	17	2236	02	102	01	01	177.90	4.70	182.60	41.24	141.36
34.	18	2210	01	110	13	01	2268.87		2268.87	2166.26	102.61
35.	18	2210	01	110	22	01	1500.01		1500.01	--	1500.01
36.	18	2210	80	800	02	04	200.00		200.00	95.18	104.82
37.	18	2211	00	001	01	01	161.06		161.06	107.93	53.13
38.	19	3452	80	104	06	01	265.00		265.00	162.16	102.84
39.	19	3452	80	104	07	01	500.00		500.00	324.60	175.40
40.	19	3452	80	104	07	02	85.00		85.00	10.89	74.11
41.	20	2230	03	101	07	01	62.38		62.38	--	62.38
42.	20	2230	03	101	17	02	--	61.00	61.00	--	61.00
43.	21	2225	01	277	13	01	800.00		800.00	341.76	458.24
44.	21	2225	01	277	13	04	200.00		200.00	35.00	165.00
45.	21	2225	01	283	01	02	200.00		200.00	31.50	168.50
46.	21	2225	01	789	02	02	200.00		200.00	112.16	87.84
47.	21	2225	01	789	02	04	100.00		100.00	18.27	81.73
48.	21	2225	01	789	06	01	250.00		250.00	181.80	68.20
49.	21	2225	01	789	08	01	1000.00		1000.00	522.10	477.90
50.	21	2225	01	789	08	02	300.00		300.00	140.05	159.95
51.	21	2225	01	789	08	04	100.00		100.00	2.85	97.15
52.	21	2225	01	789	09	01	400.00		400.00	179.00	221.01
53.	21	2225	01	789	09	02	150.00		150.00	44.98	105.02
54.	21	2225	01	789	18	01	--	175.00	175.00	124.70	50.30
55.	21	2225	01	789	19	01	--	12384.02	12384.02	--	12384.02
56.	21	2235	02	103	06	01	478.31		478.31	310.35	167.96
57.	21	2235	02	104	04	01	157.38		157.38	87.01	70.37
58.	21	2235	02	104	06	01	840.00		840.00	552.97	287.03

Report on 'Union Territory Finances' for the year ended 31 March 2009

(1)	(2)	(3)					(4)	(5)	(6)	(7)	(8)
59.	21	2235	02	789	16	01	125.22		125.22	19.01	106.21
60.	21	2236	02	101	02	01	170.99		170.99	106.40	64.59
61.	22	2401	00	195	07	01	733.90		733.90	631.18	102.72
62.	24	2401	00	102	01	01	340.00		340.00	224.41	115.59
63.	24	2401	00	119	05	01	160.00		160.00	100.00	60.00
64.	24	2702	02	001	01	01	349.00		349.00	112.99	236.01
65.	25	2403	00	103	03	01	50.69	33.00	83.69	17.15	66.54
66.	28	2851	00	789	09	01	8433.00		8433.00	--	8433.00
67.	28	2851	00	789	09	02	3000.00		3000.00	--	3000.00
68.	28	2851	00	789	09	04	1600.00		1600.00	--	1600.00
69.	28	2851	00	800	10	01	33946.00		33946.00	--	33946.00
70.	28	2851	00	800	10	02	14000.00		14000.00	--	14000.00
71.	28	2851	00	800	10	03	2000.00		2000.00	--	2000.00
72.	28	2851	00	800	10	04	6400.00		6400.00	--	6400.00
73.	29	2801	80	800	01	01	219.92		219.92	136.71	83.21
74.	29	4801	05	800	13	01	175.00		175.00	5.35	169.65
75.	32	2202	02	109	01	04	60.00		60.00	2.00	58.00
76.	32	3452	01	800	01	01	260.00		260.00	136.61	123.39
77.	32	4202	01	201	01	03	60.00		60.00	5.50	54.50
78.	32	4202	01	203	01	01	117.00		117.00	19.22	97.78
79.	32	4202	01	203	02	01	150.00		150.00	50.00	100.00
80.	32	4202	01	800	02	01	--	3912.06	3912.06	--	3912.06
81.	32	4210	01	110	01	01	300.00		300.00	223.00	77.00
82.	32	5452	01	800	04	02	225.17		225.17	134.65	90.52
83.	32	5452	01	800	05	02	332.48		332.48	49.39	283.09
84.	32	5452	01	800	06	04	371.51		371.51	130.76	240.75
85.	32	5452	01	800	07	03	400.00		400.00	50.00	350.00
86.	32	5452	01	800	08	01	400.00		400.00	--	400.00
87.	32	5452	01	800	09	01	213.60		213.60	--	213.60
88.	32	5452	01	800	10	02	276.62		276.62	42.51	234.11
89.	33	2049	02	213	01	07	60.00		60.00	--	60.00
90.	33	2049	03	117	01	07	120.00		120.00	1.72	118.28
Total							1,06,999.97	28,796.27	1,35,796.24	16,245.75	1,19,550.49

Appendix 2.2
(Reference: Paragraph 2.3.3; Page 33)

**Cases where expenditure exceeded approved provision by more than Rs 50 lakh
and also by more than 20 per cent of total provision**

(Rupees in lakh)

Serial Number	Grant Number	Head of Account					Total Provision (O+S)	Expenditure	Excess
(1)	(2)	(3)					(4)	(5)	(6)
1.	06	2029	00	101	03	01	181.00	276.44	95.44
2.	06	2029	00	101	05	01	174.50	247.39	72.89
3.	06	2029	00	102	01	01	134.36	205.53	71.17
4.	06	2029	00	800	01	01	2000.00	3440.00	1440.00
5.	06	2039	00	001	01	01	231.66	290.24	58.58
6.	06	2216	03	102	01	01	120.84	194.40	73.56
7.	06	2235	60	101	01	01	390.00	840.00	450.00
8.	06	2245	02	101	01	01	98.00	2595.20	2497.20
9.	06	2245	02	101	01	02	40.00	460.12	420.12
10.	06	2245	02	101	04	01	0.00	1300.00	1300.00
11.	06	2408	01	102	01	01	0.01	363.00	362.99
12.	06	3456	00	001	09	01	0.00	66.10	66.10
13.	10	2216	80	800	02	01	107.00	302.00	195.00
14.	10	2217	05	800	01	01	80.00	144.60	64.60
15.	10	2217	80	789	01	04	50.00	105.50	55.50
16.	10	2575	60	101	01	01	2100.00	2225.00	125.00
17.	10	3054	04	789	01	01	485.97	657.27	171.30
18.	15	2071	01	101	01	07	7500.00	7578.93	78.93
19.	16	2215	01	101	01	04	181.00	280.00	99.00
20.	16	4059	01	001	01	02	223.36	293.13	69.77
21.	16	4216	01	106	01	01	100.00	181.22	81.22
22.	17	2202	01	101	01	01	6324.54	6408.01	83.47
23.	17	2202	01	800	01	02	201.69	265.51	63.82
24.	17	2202	01	800	01	04	91.21	148.86	57.65
25.	17	2202	02	109	02	03	179.09	255.53	76.44
26.	17	2202	02	109	04	01	2598.22	3276.34	678.12
27.	17	2202	02	109	08	02	145.50	218.46	72.96
28.	18	2210	01	110	04	01	182.72	255.10	72.38
29.	18	2210	01	110	06	02	161.90	234.37	72.47
30.	18	2210	01	110	13	02	608.50	691.52	83.02
31.	18	2210	01	110	13	04	204.54	266.90	62.36

Report on 'Union Territory Finances' for the year ended 31 March 2009

(1)	(2)	(3)					(4)	(5)	(6)	
32.	18	2210	01	110	14	01	423.76	490.48	66.72	
33.	18	2210	01	110	16	01	202.00	327.35	125.35	
34.	18	2210	03	110	02	01	173.10	234.00	60.90	
35.	18	2210	05	105	04	01	600.00	855.00	255.00	
36.	18	2210	05	105	05	01	400.00	535.00	135.00	
37.	19	3452	80	104	05	01	35.00	322.07	287.07	
38.	21	2225	01	789	02	01	400.00	499.57	99.57	
39.	21	2225	01	789	07	01	400.00	1543.68	1143.68	
40.	21	2225	03	190	02	01	75.00	128.00	53.00	
41.	21	2225	03	283	01	01	150.00	503.11	353.11	
42.	21	2225	03	789	02	01	21.00	94.50	73.50	
43.	21	2235	02	103	07	01	1885.00	2358.00	473.00	
44.	21	2235	02	104	03	01	3858.98	4076.95	217.97	
45.	22	2425	00	001	01	01	227.08	292.32	65.24	
46.	24	2401	00	800	07	01	140.94	220.62	79.68	
47.	24	2401	00	800	07	02	0.50	198.45	197.95	
48.	24	2415	01	277	02	02	571.00	680.00	109.00	
49.	24	2435	01	101	02	01	185.00	285.00	100.00	
50.	28	2851	00	105	01	01	400.00	525.00	125.00	
51.	29	2801	05	001	02	02	280.88	344.81	63.93	
52.	32	4210	01	110	02	01	1244.44	1352.00	107.56	
53.	32	4405	00	104	01	02	300.00	466.29	166.29	
54.	33	2049	01	101	01	07	3100.00	3182.80	82.80	
55.	33	2049	04	104	01	07	15,833.31	15,932.93	99.62	
		Total						55,802.60	69,514.60	13,712.00

Appendix 2.3
(Reference: Paragraph 2.3.4; Page 33)

**Cases where supplementary provisions (Rs 50 lakh or more in each case)
proved wholly unnecessary**

(Rupees in lakh)

Serial Number	Grant Number	Head of Account	Original	Supple- mentary	Amount reappropriated	Final Grant	Expen- diture	Excess/ Savings
1	10	2515 00 101 19 01	0.01	87.18	0.01	87.20	0.00	-87.20
2	10	2515 00 800 02 01	0.00	1,644.77	1,355.23	3,000.00	0.00	-3,000.00
3	16	4215 01 800 03 01	0.00	2,955.35	44.65	3,000.00	0.00	-3,000.00
4	16	4217 60 051 05 01	0.00	2,000.00	0.00	2,000.00	0.00	-2,000.00
5	16	4702 00 800 02 01	0.00	431.00	69.00	500.00	0.00	-500.00
6	16	4711 03 800 04 01	0.00	382.57	117.43	500.00	0.00	-500.00
7	16	5054 04 800 09 01	0.00	2,604.71	190.29	2,795.00	0.00	-2,795.00
8	21	2225 01 789 19 01	0.00	12,384.02	615.98	13,000.00	0.00	-13,000.00
9	32	4202 01 800 02 01	0.00	3,912.06	1,087.94	5,000.00	0.00	-5,000.00
Total			0.01	26,401.66	3,480.53	29,882.20	0.00	-29,882.20

Appendix 2.4
(Reference: Paragraph 2.3.4; Page 33)

**Cases where supplementary provisions made were excessive by
more than Rs 50 lakh**

(Rupees in lakh)

Serial Number	Grant Number	Head of Account	Original	Supplementary	Total Provision	Expenditure	Savings
1	15	2071 01 117 01 07	500.00	700.00	1,200.00	1,121.06	78.94
2	17	2202 01 800 04 01	0.01	435.79	435.80	381.04	54.76
3	17	2202 02 110 01 01	1,040.00	588.94	1,628.94	1,053.29	575.65
4	17	2202 02 110 01 02	240.00	159.39	399.39	258.54	140.85
5	17	2202 80 003 01 01	0.01	236.79	236.80	5.12	231.68
6	21	2225 01 789 18 01	0.00	175.00	175.00	124.70	50.30
Total			1,780.02	2,295.91	4,075.93	2,943.75	1,132.18

Appendix 2.5
(Reference: Paragraph 2.3.5; Page 34)

Excessive/unnecessary re-appropriation of funds

(Rupees in lakh)

Serial Number	Grant Number	Head Of Account	Original	Supplementary	Re-appropriation	Total	Expenditure	Excess/Savings
1	06	3456 00 800 03 01	0.01	0.00	4.98	4.99	0.00	-4.99
2	09	3451 00 091 02 01	487.00	5.80	0.64	493.44	483.43	-10.01
3	10	2217 80 001 01 01	51.76	10.59	4.03	66.38	59.52	-6.86
4	10	2515 00 101 02 01	41.96	0.00	1.12	43.08	41.69	-1.39
5	10	2515 00 101 19 01	0.01	87.18	0.01	87.20	0.00	-87.20
6	10	2515 00 800 02 01	0.00	1,644.77	1,355.23	3,000.00	0.00	-3,000.00
7	13	2056 00 101 01 02	34.63	12.44	0.38	47.45	39.86	-7.59
8	13	2056 00 101 01 04	8.70	0.00	1.20	9.90	8.41	-1.49
9	16	4215 01 800 03 01	0.00	2,955.35	44.65	3,000.00	0.00	-3,000.00
10	16	4702 00 800 02 01	0.00	431.00	69.00	500.00	0.00	-500.00
11	16	4711 03 800 04 01	0.00	382.57	117.43	500.00	0.00	-500.00
12	16	5054 04 800 09 01	0.00	2,604.71	190.29	2,795.00	0.00	-2,795.00
13	17	2202 01 101 01 02	1,171.40	630.54	2.15	1,804.09	1801.71	-2.38
14	17	2202 03 103 05 01	390.19	0.00	3.29	393.48	386.42	-7.06
15	17	2202 03 103 10 01	115.60	0.00	2.47	118.07	113.90	-4.17
16	17	2202 04 200 03 01	23.30	14.56	0.12	37.98	36.92	-1.06
17	18	2210 01 110 15 01	75.87	0.00	0.45	76.32	75.00	-1.32
18	21	2225 01 789 19 01	0.00	12,384.02	615.98	13,000.00	0.00	-13,000.00
19	21	2235 02 102 01 01	0.01	228.70	0.26	228.97	210.81	-18.16
20	24	2401 00 800 01 01	0.01	21.26	1.03	22.30	11.83	-10.47
21	28	2851 00 800 10 01	33,946.00	0.00	2,580.00	36,526.00	0.00	-36,526.00
22	32	2403 00 101 01 01	11.00	0.00	2.62	13.62	4.75	-8.87
23	32	4202 01 800 02 01	0.00	3,912.06	1,087.94	5,000.00	0.00	-5,000.00
Total			36,357.45	25,325.55	6,085.27	67,768.27	3,274.25	-64,494.02

Appendix 2.6
(Reference: Paragraph 2.3.6; Page 34)

Substantial surrenders

(Rupees in lakh)

Serial Number	Grant Number and Description	Head Account	Final modified grant	Amt Surrendered
1	08 Transport	5055 00 190 04 02	22.35	14.55
2	28 Industries	2851 00 789 09 01	8,433.00	8,433.00
3	28 Industries	2851 00 789 09 02	3,000.00	3,000.00
4	28 Industries	2851 00 789 09 04	1,600.00	1,600.00
5	28 Industries	2851 00 800 10 02	14,000.00	14,000.00
6	28 Industries	2851 00 800 10 03	2,000.00	2,000.00
7	28 Industries	2851 00 800 10 04	6,400.00	3,506.94
8	31 Loans to Government Servants	7610 00 201 01 07	20.00	11.50
9	31 Loans to Government Servants	7610 00 202 01 07	15.00	9.60
10	31 Loans to Government Servants	7610 00 800 01 07	9.70	5.94
11	32 Building Programmes	2202 01 800 01 04	42.00	41.90
12	32 Building Programmes	2202 02 109 01 04	60.00	58.00
13	32 Building Programmes	2202 03 103 01 04	20.00	19.90
14	32 Building Programmes	2225 80 789 01 01	73.00	28.00
15	32 Building Programmes	2405 00 800 02 01	17.40	10.93
16	32 Building Programmes	2851 00 800 01 01	50.00	23.60
17	32 Building Programmes	3452 01 800 01 01	260.00	108.39
		Total	36,022.45	32,872.25

Appendix 2.7
(Reference: Paragraph 2.3.7; Page 34)

Anticipated savings not surrendered

(Rupees in lakh)			
Serial Number	Grant Number	Description	Savings
		Revenue	
1	09	Secretariat	12.74
2	10	District Administration	3,174.58
3	11	Treasury and Accounts Administration	11.58
4	13	Jails	18.93
5	16	Public Works	35.15
6	17	Education	499.68
7	18	Medical	20.44
8	20	Labour and Employment	67.01
9	21	Social Welfare	13,153.49
10	22	Co-operation	32.84
11	24	Agriculture	19.60
12	25	Animal Husbandry	64.70
13	26	Fisheries	17.03
		Total - Revenue	17,127.77
		Capital	
14	16	Public Works	8,835.98
15	32	Building Programmes	6,108.93
		Total - Capital	14,944.91
		Total (Revenue and Capital)	32,072.68

Appendix 2.8
(Reference: Paragraph 2.3.7; Page 34)

Savings of more than Rupees one crore and above were not surrendered fully

(Rupees in lakh)

Serial Number	Grant Number	Description	Savings	Amount Surrendered	Amount not surrendered
		Revenue			
1	06	Revenue and Food	4,227.95	1,090.48	3,137.47
3	17	Education	500.07	0.39	499.68
5	28	Industries	69,075.77	32,539.94	36,535.83
Total			73,803.79	33,630.81	40,172.98

Appendix 2.9
(Reference: Paragraph 2.3.8; Page 34)

**Details of Rush of Expenditure during last quarter of the year and
during March 2009**

(Amount in Rupees)

Sl. No.	Grant No	Major Head	Total expenditure during the year	Expenditure incurred		Percentage of total expenditure	
				during last quarter of the year	during March 2009	during last quarter of the year	during March 2009
1	6	2029.800 (1) (1)	34,40,00,000	33,52,50,000	33,52,50,000	97.46	97.46
2	6	3456.789(2) (1)	3,53,69,042	3,53,69,042	3,53,69,042	100.00	100.00
3	10	2216.80.800 (4) (1)	21,38,00,000	21,38,00,000	11,38,00,000	100.00	53.23
4	10	2217.80.800 (4) (1)	15,52,55,000	15,52,55,000	15,52,55,000	100.00	100.00
5	10	2217.80.800 (5) (1)	2,68,00,000	2,68,00,000	2,68,00,000	100.00	100.00
6	10	2250.103 (1) (1)	1,51,03,973	84,19,562	80,29,562	55.74	53.16
7	16	3054.04.800 (1) (4)	60,00,027	49,45,523	47,87,133	82.43	79.79
8	16	5054.04.800 (1) (3)	2,93,50,000	2,37,40,423	2,33,81,264	80.89	79.66
9	16	5054.04.800 (6) (2)	2,30,00,000	2,30,00,000	1,72,93,788	100.00	75.19
10	17	2202.01.108 (1) (3)	58,61,654	47,32,034	34,65,014	80.73	59.11
11	17	2225.01.227 (1) (1)	1,03,97,000	1,02,74,500	1,00,90,000	98.82	97.05
12	19	3452.80.104 (6) (1)	1,62,16,360	93,83,378	93,28,286	57.86	57.52
13	21	2225.01.283 (1) (1)	5,16,09,375	5,16,09,375	5,04,89,375	100.00	97.83
14	21	2225.01.789 (7) (1)	15,43,68,136	15,43,16,946	15,42,77,226	99.97	99.94
15	21	2235.02.102 (10) (1)	1,58,79,332	1,58,41,256	1,08,89,563	99.76	68.58
16	21	2235.02.104 (6) (1)	5,52,97,296	3,14,51,496	3,14,51,496	56.88	56.88
17	25	2403.789 (3) (1)	1,55,24,354	1,55,24,354	1,48,05,770	100.00	95.37
18	25	2403.789 (3) (2)	71,60,755	71,60,755	70,91,880	100.00	99.04
19	27	2216.03.800 (2) (1)	1,10,50,000	1,10,50,000	1,10,50,000	100.00	100.00
20	27	2515.800 (3) (1)	40,00,000	40,00,000	40,00,000	100.00	100.00
21	27	2515.800 (3) (2)	10,00,000	10,00,000	10,00,000	100.00	100.00
22	27	2515.800 (4) (1)	20,00,000	20,00,000	20,00,000	100.00	100.00
23	27	2515.800 (6) (2)	50,00,000	50,00,000	50,00,000	100.00	100.00
24	28	2851.003 (1) (1)	1,86,11,557	1,37,97,192	1,24,95,326	74.13	67.14
25	28	2851.003 (1) (2)	92,55,902	50,50,790	50,35,790	54.57	54.41
26	28	2851.105 (1) (1)	5,25,00,000	2,75,00,000	2,75,00,000	52.38	52.38
27	28	2851.800 (6) (1)	2,96,92,319	2,55,06,612	2,36,26,630	85.90	79.57
28	29	4801.05.800 (12) (1)	2,53,24,000	2,53,24,000	2,53,24,000	100.00	100.00
29	32	3452.01.800 (1) (1)	1,36,61,000	88,00,067	83,72,434	64.42	61.29
30	32	4202.03.800 (1) (3)	1,51,90,000	1,50,02,540	1,50,02,540	98.77	98.77
31	32	4202.03.800 (2) (2)	4,38,37,000	4,38,37,000	4,37,67,585	100.00	99.84
32	32	4210.01.110 (1) (1)	2,23,00,000	1,34,51,364	1,16,68,449	60.32	52.32
33	32	4210.01.110 (2) (1)	13,52,00,000	13,52,00,000	12,40,01,097	100.00	91.72
34	32	5452.01.800 (2) (2)	2,00,00,000	2,00,00,000	1,27,81,571	100.00	63.91

Appendix 3.1
(Reference: Paragraph 3.1;Page 37)

Utilisation certificates outstanding as on 31 March 2009

Sl. No.	Department	Number of certificates outstanding	Amount (Rupees in lakh)
1.	Adi-draavidar Welfare	38	844.16
2.	Agriculture	33	1,447.68
3.	Animal Husbandry	18	712.51
4.	Arts and Culture	6	12.94
5.	Civil Supplies and Consumer Affairs	3	74.83
6.	Co-operation	46	619.21
7.	Education	19	1,148.09
8.	Fisheries and Fishermen Welfare	53	1,611.26
9.	Health and Family Welfare	5	124.20
10.	Hindu Religious Institutions	82	320.60
11.	Industries and Commerce	7	155.02
12.	Information Technology	4	272.90
13.	Labour	11	256.94
14.	Local Administration	820	10,430.12
15.	Revenue and Disaster Management	7	15,314.17
16.	Rural Development	6	167.13
17.	Science, Technology and Environment	3	107.00
18.	Social Welfare	13	265.95
19.	Town and Country Planning	177	4,584.63
20.	Transport	1	11.35
21.	Women and Child Development	11	931.40
	Total	1,363	39,412.09

Appendix 3.2
(Reference: Paragraph 3.2; Page 38)

List of Autonomous Bodies/Authorities from whom accounts were not received

Sl. No.	Name of the Autonomous Body/Authority	Year for which accounts have not been received
(1)	(2)	(3)
1.	Ariyankuppam Commune Panchayat	2007-08
2.	Bharathiyar Palkalai Koodam	2006-07 & 2007-08
3.	District Institute of Education & Training	2003-04 to 2007-08
4.	Fish Farmers Development Agency, Karaikal	1988-89 to 2007-08
5.	Fish Farmers Development Agency, Puducherry	2003-04 to 2007-08
6.	Jayaprakash Narayan Co-operative Spinning Mills, Karaikal	2005-06 to 2007-08
7.	Karaikal Market Committee	2007-08
8.	Krishi Vigyan Kendra	2007-08
9.	Krishi Vigyan Kendra, Karaikal	2007-08
10.	Mahatma Gandhi Post Graduate Institute of Dental Sciences	2007-08
11.	Mahe Municipality	2007-08
12.	Mother Theresa Institute of Health Sciences	2006-07 & 2007-08
13.	Nedungadu Commune Panchayat	2007-08
14.	Neravy Commune Panchayat	2007-08
15.	Perunthalaivar Kamarajar College of Education, Karaikal	2007-08
16.	Perunthalaivar Kamarajar Institute of Engineering and Technology, Karaikal	2007-08
17.	Pondicherry Coastal Zone Management Authority	1998-99 to 2007-08
18.	Pondicherry Council for Science & Technology	1998-99 to 2007-08
19.	Pondicherry E-Governance Society	1986-87 to 2007-08
20.	Pondicherry Engineering College	2007-08
21.	Pondicherry Experimental Solar Pond Power Project	1990-91 to 2007-08
22.	Pondicherry Fishermen Welfare Distress Relief Society	2006-07 & 2007-08
23.	Pondicherry Institute of Hotel Management & Catering Technology	2007-08

(1)	(2)	(3)
24.	Pondicherry Institute of Linguistic & Culture	2006-07 & 2007-08
25.	Pondicherry Khadi & Village Industries Board	2007-08
26.	Pondicherry Market Committee	2007-08
27.	Pondicherry Medical Relief Society for poor	2006-07 & 2007-08
28.	Pondicherry Seed Certification Agency	2000-01 & 2007-08
29.	Pondicherry Women's Commission	2007-08
30.	Renewable Energy Agency	2007-08
31.	Sarva Shiksha Abiyan	2007-08
32.	Slum Clearance Board, Mahe	1987-88 to 2007-08
33.	State N.S.S Cell	1996-97 to 2007-08
34.	State Social Welfare Advisory Board	2006-07 & 2007-08
35.	The Indian National Trust for Art, Culture and Heritage	1984-85 to 2007-08
36.	Veterinary College Society	2006-07 & 2007-08
37.	Yanam Municipality	2007-08

Appendix 3.3
(Reference: Paragraph 3.2; Page 38)

**List of Autonomous Bodies /Authorities from whom accounts were
not received from their inception**

Sl. No.	Name of the Autonomous Body/Authority
1.	Community College, Karaikal
2.	Confederation of Indian Industries
3.	Mahila Mandals, Mahe
4.	PAPSCO, Mahe
5.	Pondicherry Building Centre
6.	Pondicherry Management & Productivity Council
7.	Rajya Sainik Welfare Board
8.	Rural Building Centre, Karaikal
9.	Thondaimandala Numismatic Society
10.	Town & Country Planning, Karaikal

Appendix 3.4
(Reference: Paragraph 3.3; Page 39)

Department/category-wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material

Sl. No	Name of the Department	Theft and Loss cases		Misappropriation/ Loss of Government Material		Total	
		Number of Cases	Amount	Number of Cases	Amount	Number of Cases	Amount
			(Rs. in lakh)		(Rs. in lakh)		(Rs. in lakh)
1.	Adi Dravidar Welfare	--	--	1	0.43	1	0.43
2.	Agriculture	4	0.22	1	5.15	5	5.37
3.	Animal Husbandry	2	0.01	--	--	2	0.01
4.	Art and Culture	2	0.05	--	--	2	0.05
5.	Education	24	1.02	2	21.86	26	22.88
6.	Electricity	238	624.59	2	82.35	240	706.94
7.	Health and Family Welfare	9	0.27	--	--	9	0.27
8.	Information Technology	1	1.14	--	--	1	1.14
9.	Local Administration	4	1.96	--	--	4	1.96
10.	Police	1	--*	1	0.30	2	0.30
11.	Public Works	2	0.36	2	5.02	4	5.38
12.	Revenue & Disaster Management	1	0.03	1	0.84	2	0.87
13.	Tourism	1	0.50	--	--	1	0.50
14.	Transport	--	--	1	0.01	1	0.01
15.	Women and Child Development	1	3.75	--	--	1	3.75
	Total	290	630.89	11	116.06	301	746.86

* - Amount not furnished by the department