

Appendices

Appendix 1.1
(Reference: Paragraph 1.6; Page 8)

Details of IRs issued upto December 2012 and paragraphs pending as on June 2013

Sl.No	Name of the Department/ Directorate/Societies	Inspection Reports	Paragraphs
(1)	(2)	(3)	(4)
1	Accounts and Treasuries	13	48
2	Adi-Dravidar Welfare	11	42
3	Agriculture	41	151
4	Animal Husbandry and Animal Welfare	8	43
5	Arts and Culture	8	36
6	Civil Supplies and Consumer Affairs	9	35
7	Collegiate and Technical Education	38	152
8	Commercial Taxes	2	5
9	Cooperation	12	59
10	Economics and Statistics	2	4
11	Election	3	16
12	Electricity	30	111
13	Fire Service	1	1
14	Fisheries and Fishermen Welfare	18	76
15	Forest and Wild Life	2	9
16	Heads of State	8	24
17	Health and Family Welfare	53	129
18	Hindu Religious Institution	3	10
19	Industries and Commerce	43	148
20	Information and Publicity	2	6
21	Information Technology	3	7
22	Jails	4	26
23	Labour and Employment	17	62
24	Law/Judicial	10	20
25	Local Administration	62	332
26	Planning and Research	2	2
27	Police	4	12

(1)	(2)	(3)	(4)
28	Port	6	22
29	Public Works	64	323
30	Revenue and Disaster Management	24	55
31	Rural Development	20	89
32	Sainik Welfare	1	5
33	Sales tax	50	253
34	School Education	62	233
35	Science, Technology and Environment	3	7
36	Social Welfare	21	63
37	Stamp duty and registration fees	66	136
38	State excise	25	49
39	Stationery and Printing	1	2
40	Taxes on vehicles	32	138
41	Tourism	13	56
42	Town and Country Planning	20	112
43	Transport	9	19
44	Women and Child Development	11	30
	Total	837	3,158

Appendix 2.1
(Reference: Paragraph 2.1.7.1; Page 16)

Details of OHTs constructed with excess capacity due to wrong adoption of design period

Sl No	Name of Commune/ Village	Population projection	Requirement adopted by PWD (LPCD)	Total Demand (mld)	OHT Capacity (in lakh litres)	Cost of construction (₹ in lakh)
Construction of OHTs by adopting population for 30 years						
1	Moorthikuppam	13,718	135	18.52	10.00	107.17
2	Pillaiyarkuppam	20,065	70	14.05	10.00	106.71
3	Pinnatchikuppam	4,421	70	4.08	2.00	66.90
4	Chinnaaratchikuppam	3,354	70	2.35	1.50	73.08
Total					23.50	353.86
Actual requirement with correct projection of population for 15 years						
1	Moorthikuppam	10,611	80.5*	8.54	5.00	
2	Pillaiyarkuppam	15,467	80.5*	12.45	7.00	
3	Pinnatchikuppam	3,044	80.5*	2.45	1.50	
4	Chinnaaratchikuppam	2,359	80.5*	1.89	1.00	
Total					14.50	218.35
Difference						135.51

* including transmission loss at 15 per cent on the requirement of 70 lpcd for rural area

Appendix 3.1
(Reference: Paragraph 3.1.3; Page 27)

Calculation of price variation for cement and steel

Price variation calculation formula : $V = P \times Q \times (CI - CI_0 / CI_0)$ Where V is variation in price of the material

P is base price of material (Cement and Steel)

Q is quantity of material brought at site

CI is price index for period under consideration

CI₀ is price index as valid on the last stipulated date of receipt of tender

(i) Loss due to adoption of wrong price indices for steel/cement brought to site within stipulated period of contract (for both works)

(1) Last date of receipt of tender	(2) Quarter during which material was brought to site	(3) Material	(4) Base price as per NIT per MT in ₹ (P)	(5) Quantity brought to site in MT (Q)	(6) Cost index valid on last date of tender (CI ₀)	(7) Cost index valid during the period of consideration (CI)	(8) Price variation factor** (CI - CI ₀ / CI ₀)	(9) Price variation (₹) (4) x (5) x (8)	Excess Payment (₹)	
10.12.2010	January – March 2011 (within stipulated period of contract)	Price variation as allowed by PWD with tender date as 1 April 2010								
		Steel	42000	57.49 ¹	197.94	281.25	0.42	10,16,261	10,29,457 (C)	
Cement	5300	222.20 ²	120.00	186.67	0.56	6,54,288				
		Total						16,70,549 (A)		
		Price variation to be allowed as per clause 10 CA								
		Steel	42000	57.49	237.50	281.25	0.18	4,44,791		
		Cement	5300	222.20	160.00	186.67	0.17	1,96,301		
		Total						6,41,092 (B)		

* rounded off to two decimal places

¹ (18.94 MT for Constn. of Compound wall + 38.55 MT for constn. of ancillary building)

² (77.83 MT for Constn. of Compound wall + 144.37 MT for constn. of ancillary building)

(ii) Loss due to adoption of wrong price indices for steel/cement brought to site during justified EOT
(Construction of Ancillary building)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	Excess Payment (₹)	
10.12.2010	May 2011 – February 2012 (during justified EOT)									
			Price variation as allowed by PWD with tender date as 1 April 2010 and by adopting price indices as on running account bills							
		Steel	42,000	39.659	197.94	281.25	0.42	7,01,059		
				37.838	197.94	326.25	0.65	10,30,159		
		Cement	5,300	102.91	120.00	190.00	0.56	3,18,163	17,06,550	
				147.61	120.00	193.33	0.61	4,78,071	(F)	
				Total				25,27,452 (D)		
			Price variation to be allowed as per clause 10 CA							
		Steel	42,000	77.497	237.50	281.25	0.18	5,99,582		
		Cement	5,300	250.52	160.00	186.67	0.17	2,21,320		
				Total				8,20,902 (E)		
			Actual Payment made							41,98,001
			LESS : Payment to be made as per provisions of Clause 10 CA							14,61,994
			Over payment							27,36,007

* rounded off to two decimal places

Appendix 3.2
(Reference: Paragraph 3.4.4; Pages 37 and 39)

Phase-wise development of Karaikal port and cost incurred

Proposed plan as per DPR				Actual development			Financial and physical performance during 2009-13				
Phase	No. of berths	Cargo handling capacity (MTPA)	Proposed cost	Phase	No. of berths	Cargo handling capacity* (MTPA)	Cost incurred	Year	Amount of loan availed	Actual quantity of cargo handled (MTPA)	Profit (+)/ loss (-)
I	2	4	351	I	2	5.2	417.83	2009-10	809.59	1.35	-9.09
II	2	6.7	--	2A	3	22.7	1,582.48	2010-11	326.83	4.79	23.99
III	2	9.7	--	2A Extn	Mechanisation of three berths developed in phase 2A		236.23	2011-12	420.85	6.01	23.36
				2B	4	19	Yet to be taken up	2012-13	121.38	6.61	-28.86
Total	6	9.7	--		9	47	2,236.54		1,678.65		

* as claimed by the concessionaire

Appendix 5.1
(Reference: Paragraph 5.1.5; Page 74)
Statement showing particulars of up-to-date paid-up capital, loans outstanding and manpower as on 31 March 2013 in respect of Government companies

(Figures in column 5 (a) to 6 (d) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of incorporation	Paid-up Capital ³			Loans outstanding at the close of 2012-13			Debt equity ratio 2012-13 (Previous year)	Manpower (No. of employees as on 31.3.13)		
				Union Territory Government	Central Government	Others	Total	Union Territory Government	Central Government			Others	Total
(1)	(2)	(3)	(4)	5(a)	5(b)	5(c)	5(d)	6(a)	6(b)	6(c)	6(d)	(7)	(8)
Working Government Companies													
AGRICULTURE & ALLIED													
1	Puducherry Agro Service and Industries Corporation Limited (PASIC)	Agriculture	26 March 1986	13.83	---	---	13.83	---	---	---	---	---	373
2	Puducherry Agro Products, Food and Civil Supplies Corporation Limited (PAPSCO)	Civil Supplies and Consumer Affairs	27 September 1990	9.88	---	0.05	9.93	---	---	---	---	---	303
Sector wise total				23.71	---	0.05	23.76	---	---	---	---	---	676
FINANCE													
3.	Pondicherry Industrial Promotion Development and Investment Corporation Limited (PIPDIC)	Industries	17 April 1974	104.04 (72.18)	---	8.54	112.58 (72.18)	---	---	---	---	---	124
4.	Puducherry Adi dravidar Development Corporation Limited (PADCO)	Welfare	26 September 1986	13.18	1.68	---	14.86	---	---	---	---	---	71
5.	Pondicherry Corporation for the Development of Women and Differently Aabled Persons Limited (PCDWDAP)	Welfare	31 March 1993	3.82	---	---	3.82	---	---	---	---	---	1,244

³ Paid-up capital includes share application money

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(1)	(2)	(3)	(4)	5(a)	5(b)	5(c)	5(d)	6(a)	6(b)	6(c)	6(d)	(7)	(8)
6.	Puducherry Backward Classes and Minorities Development Corporation Limited (PBCMDCL)	Welfare	31 March 1999	3.87	---	---	3.87	---	---	---	---	---	8
	Sector wise total			124.91 (72.18)	1.68	8.54	135.13 (72.18)	---	---	---	---	--- (0.11:1)	1,447
MANUFACTURING													
7.	Puducherry Distilleries Limited (PDL)	Industries	8 December 1971	8.45	---	---	8.45	---	---	---	---	---	98
8.	Pondicherry Electronics Limited (Subsidiary of PIPDIC) (PELECON)	Industries	7 December 1982	---	---	0.10	0.10	---	---	---	---	---	9
9.	Pondicherry Textile Corporation Limited (PONTEX)	Industries	25 November 1985	361.35	---	---	361.35	---	---	---	---	---	2,109
10.	Swadeshee-Bharathee Textile Mills Limited (SBTML)	Industries	4 July 2005	30.21	---	---	30.21	---	---	---	---	---	562
	Sector wise total			400.01	---	0.10	400.11	---	---	---	---	---	2,778
POWER													
11.	Puducherry Power Corporation Limited (PPCL)	Electricity	30 March 1993	99.78	---	---	99.78	---	---	---	---	---	114
	Sector wise total			99.78	---	---	99.78	---	---	---	---	---	114
SERVICE													
12.	Puducherry Tourism Development Corporation Limited (PTDC)	Tourism	1 April 2005	17.59	---	---	17.59	---	---	---	---	---	258
13.	Puducherry Road Transport Corporation Limited (PRTC)	Transport	19 February 1986	34.78	---	---	34.78	---	---	---	---	---	556
	Sector wise total			52.37	---	---	52.37	---	---	---	---	---	814
	Grand total			700.78 (72.18)	1.68	8.69	711.15 (72.18)	---	---	---	---	--- (0.02:1)	5,829

Appendix 5.2

(Reference: Paragraph 5.1.13 and 5.1.28; Pages 77 and 81)

Summarised financial results of Government companies for the latest year for which accounts were finalised

(Figures in columns 5(a) to 6 and 8 to 10 are ₹ in crore)

Sl. No.	Sector and name of the company	Period of accounts	Year in which finalised	Net Profit (+)/Loss (-)			Turnover	Impact of Accounts Comments	Paid-up capital	Accumulated profit/loss (-)	Capital employed ⁴	Return on capital employed	Percentage return on capital employed	
				Net Profit/ Loss before Interest & Depreciation	Interest	Depreciation								Net Profit/ Loss
(1)	(2)	(3)	(4)	5(a)	5(b)	5(c)	5(d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Working Government Companies														
AGRICULTURE & ALLIED														
1	PASIC	2008-09	2011-12	(-6.76)	0.02	0.37	(-7.15)	39.87	---	10.83	(-5.17)	9.36	(-7.13)	---
2.	PAPSCO	2010-11	2013-14	(-4.69)	0.20	0.22	(-5.11)	129.11	---	9.93	(-10.92)	3.67	(-4.91)	---
Sector wise total				(-11.45)	0.22	0.59	(-12.26)	168.98		20.76	(-16.09)	13.03	(-12.04)	---
FINANCING														
3.	PIPDIC	2012-13	2013-14	2.67	---	0.46	2.21	11.66	---	112.58	28.61	140.50	2.21	1.57
4.	PADCO	2010-11	2013-14	0.04	0.17	0.14	(-0.27)	6.21	---	14.86	(-7.88)	20.58	(-0.10)	---
5.	PCDWDAP	2011-12	2012-13	(-0.21)	---	0.02	(-0.23)	26.44	---	3.82	(-0.29)	7.29	(-0.23)	---
6.	PBCMDCL	2009-10	2012-13	0.21	0.14	0.07	---	1.25	---	3.26	---	10.49	0.14	1.34
Sector wise total				2.71	0.31	0.69	1.71	45.56		134.52	20.44	178.86	2.02	1.13

⁴ Capital employed represents net fixed assets (including capital work- in -progress) PLUS working capital except in case of finance companies, where the capital employed is worked out as a mean of aggregate of the opening and closing balances of paid up capital, free reserves, bonds, deposits and borrowings (including refinance).

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(1)	(2)	(3)	(4)	5(a)	5(b)	5(c)	5(d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MANUFACTURING														
7.	PDL	2010-11	2012-13	5.21	0.01	0.57	4.63	28.96	---	8.45	31.63	40.45	4.64	11.47
8.	PELECON	2010-11	2012-13	(-)0.24	0.01	---	(-)0.25	0.17	---	0.10	(-)0.66	(-)0.17	(-)0.24	---
9.	PONTEX	2011-12	2012-13	(-)5.19	10.55	1.11	(-)16.85	16.45	---	361.35	(-)475.41	192.12	(-)6.30	---
10.	SBTML	2009-10	2012-13	(-)9.08	1.77	0.51	(-)11.36	10.52	---	28.21	(-)42.79	16.49	(-)9.59	---
Sector wise total				(-)9.30	12.34	2.19	(-)23.83	56.10	---	398.11	(-)487.23	248.89	(-)11.49	---
POWER														
11.	PPCL	2011-12	2013-14	11.65	---	3.70	7.95	76.74	---	99.78	40.64	197.56	7.95	4.02
Sector wise total				11.65	---	3.70	7.95	76.74	---	99.78	40.64	197.56	7.95	4.02
SERVICE														
12.	PTDC	2011-12	2013-14	(-)1.79	0.01	0.29	(-)2.09	9.35	---	17.34	(-)17.40	1.94	(-)2.08	---
13.	PRTC	2010-11	2012-13	(-)2.66	---	0.50	(-)3.16	17.19	---	34.78	(-)36.74	1.30	(-)3.16	---
Sector wise total				(-)4.45	0.01	0.79	(-)5.25	26.54	---	52.12	(-)54.14	3.24	(-)5.24	---
Grand total				(-)10.84	12.88	7.96	(-)31.68	373.92	---	705.29	(-)496.38	641.58	(-)18.80	---

Appendix 5.3
(Reference: Paragraph 5.1.8; Page 75)

Statement showing grants and subsidy received/receivable, guarantees received, waiver of dues, loans written off and loans converted into equity during the year and guarantee commitment at the end of March 2013

(Figures in column 3 (a) to 6 (d) are ₹ in crore)

Sl.No.	Sector & Name of the Company	Equity/loans received out of budget during the year		Grants and subsidy received during the year				Guarantees received during the year and commitment at the end of the year		Waiver of dues during the year			
		Equity	Loans	Central Government	State Government	Others	Total	Received	Commitment	Loans repayment written off	Loans converted into equity	Interest/penal interest waived	Total
(1)	(2)	3(a)	3(b)	4(a)	4(b)	4(c)	4(d)	5(a)	5(b)	6(a)	6(b)	6(c)	6(d)
Working Government Companies													
AGRICULTURE & ALLIED													
1.	PASIC	---	---	---	8.00 (G)	---	8.00 (G)	---	---	---	---	---	---
2.	PAPSCO	---	---	---	2.73 (G) 39.53 (S)	---	2.73 (G) 39.53 (S)	---	---	---	---	---	---
Sector wise total		---	---	---	10.73 (G) 39.53 (S)	---	10.73 (G) 39.53 (S)	---	---	---	---	---	---

(1)	(2)	3(a)	3(b)	4(a)	4(b)	4(c)	4(d)	5(a)	5(b)	6(a)	6(b)	6(c)	6(d)
FINANCE													
3.	PIPDIC	---	---	11.27 (G)	5.11 (G)	---	16.38 (G)	---	---	---	---	---	---
4.	PADCO	---	---	---	2.00 (G)	---	2.00 (G)	---	3.61	---	---	---	---
5.	PCDWDAP	---	---	---	28.65 (G)	---	28.65 (G)	---	---	---	---	---	---
6.	PBCMDCL	---	---	---	1.85 (G)	---	1.85 (G)	---	---	---	---	---	---
	Sector wise total	---	---	11.27 (G)	37.61 (G)	---	48.88 (G)	---	3.61	---	---	---	---
MANUFACTURING													
7.	SBTML	---	---	---	10.00 (G)	---	10.00 (G)	---	---	---	---	---	---
	Sector wise total	---	---	---	10.00 (G)	---	10.00 (G)	---	---	---	---	---	---
SERVICE													
8.	PTDC	0.25	---	---	2.00 (G)	---	2.00 (G)	---	---	---	---	---	---
9.	PRTC	---	---	---	7.10 (G)	---	7.10 (G)	---	---	---	---	---	---
	Sector wise total	0.25	---	---	9.10 (G)	---	9.10 (G)	---	---	---	---	---	---
	Grand total	0.25	---	11.27 (G)	67.44 (G)	---	78.71 (G)	---	3.61	---	---	---	---
					39.53 (S)		39.53 (S)						

(G) represents 'Grants'
(S) represents 'Subsidy'

Appendix 5.4
(Reference: Paragraph 5.1.22; Page 79)
Statement showing investments made by the Government of the Union Territory of Puducherry in PSUs whose accounts are in arrear

Sl.No.	Name of the Company	Year up to which accounts finalised	Paid-up capital as per latest finalised accounts	Investment made by UT Government during the years for which accounts were in arrears			Others
				Equity	Loan	Grants/Subsidy	
Working Government companies							
AGRICULTURE & ALLIED							
1.	PASIC	2008-09	10.83	3.00 (2009-10)	---	8.00 (2012-13)	---
2.	PAPSCO	2010-11	9.93	---	---	46.76 (2011-12) 2.73 39.53 (2012-13)	---
FINANCING							
3.	PIPDIC	2012-13	112.58	---	---	---	---
4.	PADCO	2010-11	14.86	---	---	2.00 (2012-13)	---
5.	PCDWDAP	2011-12	3.82	---	---	28.65 (2012-13)	---
6.	PBCMDCL	2009-10	3.26	0.31 (2010-11) 0.30 (2011-12)	---	2.06 (2010-11) 2.06 (2011-12) 1.85 (2012-13)	---

Sl.No.	Name of the Company	Year up to which accounts finalised	Paid-up capital as per latest finalised accounts	Investment made by UT Government during the years for which accounts were in arrears			
				Equity	Loan	Grants/Subsidy	Others
MANUFACTURING							
7.	PDL	2010-11	8.45	---	---	---	---
8.	PELECON	2010-11	0.10	---	---	---	---
9.	PONTEX	2011-12	361.35	---	---	---	---
10.	SBTML	2009-10	28.21	1.79 (2010-11) 0.21 (2011-12)	---	7.00 (2010-11) 12.00 (2011-12) 10.00 (2012-13)	---
POWER							
11.	PPCL	2011-12	99.78	---	---	---	---
SERVICE							
12.	PTDC	2011-12	17.34	0.25 (2012-13)	---	2.00 (2012-13)	---
13.	PRTC	2010-11	34.78	---	---	7.68 (2011-12) 7.10 (2012-13)	---
	TOTAL		---	3.00 (2009-10) 2.10 (2010-11) 0.51 (2011-12) 0.25 (2012-13)	---	9.06 (2010-11) 68.50 (2011-12) 101.86 (2012-13)	