

APPENDICES

Appendix 1.1
(Reference: Page 1)

Part A: Profile of Union Territory of Puducherry

A. General Data

Sl.No.	Particulars	Figures
1	Area	490 sq.km.
2	Population	
a.	As per 2001 Census	9.74 lakh
b.	2011 Census	12.48 lakh
3(a)	Density of Population (as per 2001 census) (All India Density = 325 persons per sq.km.)	2,034 persons per sq.km.
(b)	Density of Population (as per 2011 census) (All India Density = 382 persons per sq.km.)	2,547 persons per sq.km.
4	Population below poverty line (All India Average = 21.9 <i>per cent</i>)	9.69 <i>per cent</i>
5(a)	Literacy (as per 2001 census) (All India Average = 64.8 <i>per cent</i>)	81.24 <i>per cent</i>
(b)	Literacy (as per 2011 census) (All India Average = 74.0 <i>per cent</i>)	85.8 <i>per cent</i>
6	Infant mortality (per 1,000 live births) (All India Average = 40 per 1,000 live births)	19 per 1,000 live births
7	Life Expectancy at birth (All India Average = 65.8 years)	68.35 years
8	Gross State Domestic Product (GSDP) 2013-14 at current prices	₹ 21,061 crore
9	GSDP CAGR (2004-05 to 2013-14)	15.51 <i>per cent</i>
10	Per capita GSDP CAGR (2004- 05 to 2013-14)	13.22 <i>per cent</i>
11	GSDP CAGR (2004-05 to 2012-13)	14.31 <i>per cent</i>
12	Population growth (2000-01 to 2010-11)	28.1 <i>per cent</i>

B. Financial data			
Particulars		Figures (in per cent)	
CAGR*		2004-05 to 2012-13	2004-05 to 2013-14
		Union Territory of Puducherry	
a	of Revenue Receipts	8.56	11.39
b	of Tax Revenue	21.47	18.78
c	of Non-Tax Revenue	(-) 16.52	10.12
d	of Total Expenditure	8.37	11.84
e	of Capital Expenditure	6.35	7.28
f	of Revenue Expenditure on Education	13.80	14.16
g	of Revenue Expenditure on Health	15.48	15.84
h	of Salary	15.88	15.23
i	of Pension	21.69	19.49

*Compound Annual Growth Rate

(Source: Financial data is based on information furnished by the Director of Accounts and Treasuries, Puducherry, BPL (Press note July 2013 Planning Commission BPL 2011-12 by Tendulkar Methodology), Life Expectancy at birth (Economic Survey indicators for 2010-11 as shown in Economic Survey of 2012-13), Infant mortality rate (SRS Bulletin September 2013) and socio-economic indicators provided by Directorate of Economics and Statistics, Puducherry)

Appendix 1.1
(Reference: Paragraph 1.1; Page 2)

Part B: 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.

Appendix 1.1
(Reference: Paragraph 1.1; Page 2)

Part C: Layout of Finance Accounts

Statement (1)	Title (2)	Layout (3)
Statement No.1	Statement of Financial Position	Cumulative figures of assets and liabilities of the Government, as they stand at the end of the year, are depicted in the Statement. The assets are valued at historical cost. The assets comprise Financial Assets and Physical Assets. The latter are shown against “(i) Capital Expenditure and (ii) Other Capital Expenditure” in this Statement.
Statement No.2	Statement of Receipts and Disbursements	This is a summarised Statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government account is kept, namely, Consolidated Fund, Contingency Fund and Public Account. Further, within Consolidated Fund, receipts and expenditure on revenue and capital account are depicted distinctly.
Statement No.3	Statement of Receipts (Consolidated Fund)	This Statement comprises revenue and capital receipts and receipts from borrowings of the Government consisting of loans from the Government of India, other institutions, market loans raised by the Government and recoveries on account of loans and advances made by the Government.
Statement No.4	Statement of Expenditure (Consolidated Fund)	This Statement not only gives expenditure by function (activity) but also summarises expenditure by nature of activity (objects of expenditure).
Statement No. 5	Statement of Progressive Capital expenditure	This Statement details progressive capital expenditure by functions, the aggregate of which is depicted in Statement No. 1.
Statement No.6	Statement of Borrowings and other Liabilities	Borrowings of the Government comprise market loans raised by it (internal debt) and Loans and Advances received from the Government of India. Both these together form the public debt of the Union Territory Government. In addition, this summary statement depicts ‘other liabilities’ which are the balances under various sectors in the Public Account. In respect of the latter, the Government as a trustee or custodian of the funds. Hence these constitute liabilities of the Government. The Statement also contains an Explanatory Note, i.e., a note on the quantum of net interest charges met from Revenue Receipts.
Statement No.7	Statement of Loans and Advances given by the Government	The loans and advances given by the Union Territory Government are depicted in Statement No. 1 and recoveries, disbursements feature in Statement Nos. 2, 3 and 4. Here, loans and advances are summarised sector and loanee group-wise. This is followed by a note on the recoveries in arrear in respect of loans, details of which are maintained by the Union Territory departments.
Statement No.8	Statement of Grants-in-aid given by the Government	Presents grantee institutions group-wise. It includes a note on grants given in kind also.

(1)	(2)	(3)
Statement No.9	Statement of Guarantees given by the Government	Guarantees given by the Union Territory Government for repayment of loans, etc., raised by Statutory Corporations, Government Companies, Local Bodies and other institutions during the year and sums guaranteed outstanding as at the end of the year are presented in this Statement.
Statement No.10	Statement of Voted and Charged Expenditure	This Statement presents details of voted and charged expenditure of the Government.
Statement No.11	Detailed Statement of Revenue and Capital Receipts by minor heads	This Statement presents the revenue and capital receipts of the Government in detail.
Statement No.12	Detailed Statement of Revenue Expenditure by minor heads	This Statement presents the details of revenue expenditure of the Government in detail. Non-Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available.
Statement No.13	Detailed Statement of Capital Expenditure	This Statement presents the details of capital expenditure of the Government in detail. Non-Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available. Cumulative capital expenditure upto the end of the year is also depicted.
Statement No.14	Detailed Statement of Investments of the Government	The position of Government Investment in the share capital of different concerns is depicted in this Statement for the current and previous year. Details include type of shares held, face value, dividend received etc.
Statement No.15	Detailed Statement on Borrowings and other Liabilities	Details of borrowings (market loans raised by the Government and Loans etc., from GOI) by minor heads, the maturity and repayment profile of all loans is provided in this Statement. This is the detailed Statement corresponding to Statement No. 6.
Statement No.16	Detailed Statement on Loans and Advances made by Government	The details of loans and advances given by the Government, the changes in loan balances, loans written off, interest received on loans etc., is presented in this Statement. It also presents plan loans separately. This is the detailed Statement corresponding to Statement No. 7.
Statement No.17	Detailed Statement on Sources and Application of funds for expenditure other than on Revenue Account	The capital and other expenditure (other than on revenue account) and the sources of fund for the expenditure are depicted in this Statement.
Statement No.18	Detailed Statement on Contingency Fund and Public Account transactions	The Statement shows changes in Contingency Fund during the year, the appropriations to the Fund, expenditure, amount recouped etc. It also depicts the transactions in Public Account in detail.
Statement No.19	Detailed Statement on Investments of Earmarked Funds	This Statement shows the details of investment out of Reserve Funds in Public Account.

Appendix 1.2
(Reference: Paragraph 1.1; Page 2)

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 co-efficients 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)

	2009-10	2010-11	2011-12 (RE)	2012-13 (P)	2013-14 (QE)
Gross State Domestic Product (₹ in crore)	12,304	13,091	14,661	16,768	21,061
Growth rate of GSDP	22.43*	6.40	11.98	14.37	25.60
<i>Source:</i> Directorate of Economics and Statistics, Government of Puducherry P: Provisional; QE: Quick Estimate; RE: Revised Estimate; * GSDP for 2008-09 was ₹ 10,050 crore and it increased to ₹ 12,304 crore in 2009-10 (an increase of 22.43 per cent)					

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 – Average Interest Rate
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
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)	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
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 – Appropriation for Reduction or Avoidance of Debt

Appendix 1.3
(Reference: Paragraphs 1.1, 1.3 and 1.9.2; Pages 2, 8 and 24)

Time series data on the Union Territory Government finances

(₹ in crore)

	2009-10	2010-11	2011-12	2012-13	2013-14
(1)	(2)	(3)	(4)	(5)	(6)
<i>Part A. Receipts</i>					
1. Revenue Receipts	2,841(65)	3,200(72)	2,771(60)	3,146(72)	4,308(72)
(i) Tax Revenue	868(31)	1,074(34)	1,329(48)	1,917 (61)	1,904(44)
Taxes on Agricultural Income	Nil	Nil	Nil	Nil	Nil
Taxes on Sales, Trade, etc	453	595	750	1,287	1,256
State Excise	329	379	447	504	512
Taxes on Vehicles	35	48	54	52	52
Stamp Duty and Registration fees	50	51	77	73	83
Land Revenue	1	1	1	1	1
Taxes on Goods and Passengers	Nil	Nil	Nil	Nil	Nil
Other Taxes	Nil	Nil	Nil	Nil	Nil
(ii) Non-Tax Revenue	643(23)	743 (23)	153(6)	118 (4)	1,193(28)
(iii) State's share of Union taxes and duties	Nil	Nil	Nil	Nil	Nil
(iv) Grants-in-aid from Government of India	1,330(46)	1,383(43)	1,289(46)	1,111(35)	1,211(28)
2. Miscellaneous Capital Receipts	33(1)	Nil	Nil	Nil	Nil
3. Recoveries of Loans and Advances	5	4	4	3	3
4. Total Revenue and Non-debt capital receipts (1+2+3)	2,879	3,204	2,775	3,149	4,311
5. Public Debt Receipts	659(15)	854(19)	788(17)	529(12)	750(13)
Internal Debt and market loan	549	677	703	424	663
Net transactions under Ways and Means Advances and Overdrafts	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	110	177	85	105	87
6. Total Receipts in the Consolidated Fund (4+5)	3,538	4,058	3,563	3,678	5,061
7. Contingency Fund Receipts	Nil	Nil	Nil	Nil	Nil
8. Public Account Receipts	836(19)	393 (9)	1,059(23)	715(16)	911(15)
9. Total Receipts of the UT (6+7+8)	4,374	4,451	4,622	4,393	5,972
<i>Part B. Expenditure/Disbursement</i>					
10. Revenue Expenditure	3,083(70)	3,540(73)	3,222(71)	3,051(72)	4,483(78)
(i) Plan	1,088 (35)	1,221(34)	1,267(39)	984(32)	1,351(30)
(ii) Non-Plan	1,995 (65)	2,319(66)	1,955(61)	2,067(68)	3,132(70)

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(1)	(2)	(3)	(4)	(5)	(6)
(iii) General Services (including interest payments)	871	865	968	1,139	1,235
(iv) Social Services	1,265	1,379	1,498	1,252	1,661
(v) Economic Services	943	1,292	752	655	1,582
(vi) Grants-in-aid and contributions	4	4	4	5	5
11. Capital Expenditure	369(8)	371(8)	375(8)	315(7)	362(6)
(i) Plan	373	369(99)	381	309(98)	356(98)
(ii) Non-Plan	(-)4 ^{&}	2(1)	(-)6 ^{&}	6(2)	6(2)
(iii) General Services	44	51	49	54	47
(iv) Social Services	82	103	121	98	108
(v) Economic Services	243	217	205	163	207
12. Disbursement of Loans and Advances	2	2	2	1	1
13. Total (10+11+12)	3,454	3,913	3,599	3,367	4,846
14. Repayments of Public Debt	131(3)	148(3)	157(3)	189*(4)	204(4)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	Nil	Nil	Nil	15	33
Net transactions under Ways and Means Advances and Overdraft	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	131	148	157	174	171
15. Appropriation to Contingency Fund	Nil	Nil	Nil	Nil	Nil
16. Total disbursement out of Consolidated Fund (13+14+15)	3,585	4,061	3,756	3,556	5,050
17. Contingency Fund disbursements	Nil	Nil	Nil	Nil	Nil
18. Public Account disbursements	613 (19)	772(16)	795(18)	717(17)	709(12)
19. Total disbursement by the UT (16+17+18)	4,198	4,833	4,551	4,273	5,759
<i>Part C. Deficits</i>					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(-)242	(-)340	(-)451	(+)95	(-)175
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-)575	(-)709	(-)824	(-)218	(-)535
22. Primary Deficit (21+23)	(-)288	(-)378	(-)434	(+)233	(-)58
<i>Part D. Other data</i>					
23. Interest Payments (included in revenue expenditure)	287	331	390	451	477
24. Financial Assistance to local bodies etc.	453	559	444	360	487

[&] Minus expenditure is due to value of issue of stock more than the value of purchase;

* Higher rounding is given to arrive at the correct value of total disbursement made by UT

(1)	(2)	(3)	(4)	(5)	(6)
25. Ways and Means Advances/Overdraft availed (days)	Nil	Nil	Nil	Nil	Nil
Ways and Means Advances availed (days)	Nil	Nil	Nil	Nil	Nil
Overdraft availed (days)	Nil	Nil	Nil	Nil	Nil
26. Interest on Ways and Means Advances/Overdraft	Nil	Nil	Nil	Nil	Nil
27. Gross State Domestic Product (GSDP)[@]	12,304	13,092	14,661	16,768	21,061
28. Outstanding Fiscal liabilities (year end)	3,887	4,588	5,441	5,880	6,555
29. Outstanding guarantees (year end) (including interest)	12	8	6	5	5
30. Maximum amount guaranteed (year end)	21	21	21	21	21
31. Number of incomplete projects	97	110	90	40	23
32. Capital blocked in incomplete projects	153	109	99	105.07	82.88
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	0.07	0.08	0.09	0.11	0.09
Own Non-Tax Revenue/GSDP	0.05	0.06	0.01	0.01	0.06
Central Transfers/GSDP	Nil	Nil	Nil	Nil	Nil
II Expenditure Management					
Total Expenditure/GSDP	0.28	0.30	0.25	0.20	0.23
Total Expenditure/Revenue Receipts	1.21	1.22	1.30	1.07	1.12
Revenue Expenditure/Total Expenditure	0.89	0.90	0.90	0.91	0.93
Expenditure on Social Services/Total Expenditure	0.39	0.38	0.45	0.40	0.37
Expenditure on Economic Services/Total Expenditure	0.34	0.38	0.27	0.24	0.37
Capital Expenditure/Total Expenditure	0.10	0.09	0.10	0.09	0.07
Capital Expenditure on Social and Economic Services/Total Expenditure	0.09	0.08	0.09	0.08	0.07
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(-) 0.019	(-) 0.025	(-)0.031	(+)0.006	(-)0.008
Fiscal deficit/GSDP	(-) 0.047	(-) 0.054	(-)0.056	(-)0.013	(-)0.025
Primary Deficit (surplus) /GSDP	(-) 0.02	(-) 0.03	(-) 0.03	(+)0.01	(-)0.003
Revenue Deficit/Fiscal Deficit	0.42	0.48	0.55	(-)0.44	(-)0.33
Primary Revenue Balance/GSDP	0.004	(-) 0.001	(-)0.004	(+)0.032	(+)0.014

[@] GSDP figures communicated by the UT Government adopted

(1)	(2)	(3)	(4)	(5)	(6)
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.32	0.35	0.37	0.35	0.31
Fiscal Liabilities/RR	1.37	1.43	1.96	1.87	1.52
Primary deficit <i>vis-à-vis</i> quantum spread	(-) 0.60	6.87	(-)2.25	0.67	(-)0.06
Debt Redemption (Principal +Interest)/ Total Debt Receipts	0.60	0.52	0.65	1.14	0.86
V Other Fiscal Health Indicators					
Return on Investment (₹ in crore)	6.39	4.84	3.51	1.01	6.30
Balance from Current Revenue (₹ in crore)	601	629	466	522.35	528.30
Financial Assets/Liabilities	0.97	0.91	0.87	0.87	0.86

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

Appendix 1.4
(Reference: Paragraph 1.1.1; Page 2)

Part A: Abstract of Receipts and Disbursements for the year 2013-14

(₹ in crore)

2012-13		Receipts		2013-14	2012-13		Disbursements				2013-14
								Non-Plan	Plan	Total	
		Section-A: Revenue									
3,146.14	I	Revenue receipts		4,307.61	3,051.19	I	Revenue expenditure-	3,132.30	1,350.44	4,482.74	4,482.74
1,917.22		Tax revenue	1,904.51		1,138.79		General services	1,191.24	43.67	1,234.91	
					1,251.95		Social Services-	653.45	1,007.64	1,661.09	
118.15		Non-tax revenue	1,192.59		499.71		Education, Sports, Art and Culture	337.97	246.98	584.95	
					295.52		Health and Family Welfare	164.90	185.97	350.87	
Nil		State's share of Union Taxes	Nil		117.26		Water Supply, Sanitation, Housing and Urban Development	56.18	184.78	240.96	
1,110.77		Grants-in-aid from GOI	1,210.51		2.97		Information and Broadcasting	1.67	1.34	3.01	
525.38		Non-Plan grants	513.50		48.78		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	16.52	136.26	152.78	
546.59		Grants for UT Plan Schemes	663.69		22.22		Labour and labour Welfare	13.25	11.61	24.86	
					261.49		Social Welfare and Nutrition	59.44	238.94	298.38	
38.80		Grants for Central and Centrally sponsored Plan Schemes	33.32		4.00		Others	3.52	1.76	5.28	
					655.30		Economic Services-	1,282.84	299.13	1,581.97	
					190.91		Agriculture and Allied Activities	116.85	141.01	257.86	
					14.03		Rural Development	19.18	10.49	29.67	
					-2.08		Special Areas Programmes	Nil	4.63	4.63	
					18.47		Irrigation and Flood control	11.81	11.70	23.51	
					271.49		Energy	1,106.13	9.72	1,115.85	
					72.91		Industry and Minerals	3.28	51.55	54.83	
					43.20		Transport	13.17	21.75	34.92	
					2.52		Science, Technology and Environment	0.25	2.98	3.23	
					43.85		General Economic Services	12.17	45.30	57.47	
					5.15		Grants-in-aid and Contributions-	4.77	Nil	4.77	
	II	Revenue deficit carried over to Section B		175.13	94.95	II	Revenue Surplus carried over to Section B				
3,146.14		Total		4,482.74	3,146.14		Total				4,482.74

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		Receipts						Disbursements			
		Section-B : Others									
898.90	III	Opening Cash balance including Permanent Advances and Cash Balance Investment		1,019.65	Nil	III	Opening Overdraft from Reserve Bank of India				Nil
Nil	IV	Miscellaneous Capital receipts		Nil	315.29	IV	Capital Expenditure-	6.34	356.16	362.50	362.50
					54.30		General Services	Nil	47.37	47.37	
					97.65		Social Services-	Nil	108.42	108.42	
					15.59		Education, Sports, Art and Culture	Nil	15.43	15.43	
					4.64		Health and Family Welfare	Nil	10.02	10.02	
					76.55		Water Supply, Sanitation, Housing and Urban Development	Nil	81.02	81.02	
					Nil		Information and Broadcasting	Nil	Nil	Nil	
					Nil		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	Nil	0.55	0.55	
					0.10		Social Welfare and Nutrition	Nil	0.79	0.79	
					0.77		Others	Nil	0.61	0.61	
					163.34		Economic Services-	6.34	200.37	206.71	
					2.22		Agriculture and Allied Activities	Nil	21.34	21.34	
					Nil		Rural Development	Nil	Nil	Nil	
					Nil		Special Areas Programmes	Nil	Nil	Nil	
					23.30		Irrigation and Flood Control	Nil	19.28	19.28	
					50.40		Energy	6.34	77.22	83.56	
					10.97		Industry and Minerals	Nil	14.83	14.83	
					75.33		Transport	Nil	60.75	60.75	
					1.12		General Economic Services	Nil	6.95	6.95	
3.42	V	Recoveries of Loans and Advances-		3.01	1.45	V	Loans and Advances disbursed-	1.30	Nil	1.30	1.30
Nil		From Power Projects	Nil		Nil		For Power Projects	Nil	Nil	Nil	
3.19		From Government Servants	2.73		1.45		To Government Servants	1.30	Nil	1.30	
0.23		From Others	0.28		Nil		To Others	Nil	Nil	Nil	
94.95	VI	Revenue Surplus brought down				VI	Revenue Deficit brought down				175.13

		Receipts			Disbursements						
528.76	VII	Public debt receipts-		750.37	188.23	VII	Repayment of Public debt-	128.09	75.69	203.78	203.78
Nil		External debt	Nil		Nil		External debt	Nil	Nil	Nil	
423.97		Internal debt	663.40		14.71		Internal debt	Nil	32.89	32.89	
Nil		Net transactions under Ways and Means Advances	Nil		Nil		Net transactions under Ways and Means Advances	Nil	Nil	Nil	
Nil		Net transactions under overdraft	Nil		173.52		Repayment of Loans and Advances to Central Government	128.09	42.80	170.89	
104.79		Loans and Advances from Central Government	86.97								
Nil	VIII	Appropriation to Contingency Fund	Nil		Nil	VIII	Appropriation to Contingency Fund				Nil
Nil	IX	Amount transferred to Contingency Fund	Nil		Nil	IX	Expenditure from Contingency Fund				Nil
715.17	X	Public Account receipts-		910.80	716.58	X	Public Account disbursements-			709.06	709.06
257.16		Small Savings and Provident Funds	266.34		243.32		Small Savings and Provident Funds			233.54	
28.53		Reserve Funds	50.00		Nil		Reserve Funds			Nil	
(-) 143.10		Suspense and Miscellaneous	5.43		(-)10.84		Suspense and Miscellaneous			(-)1.43	
312.88		Remittance	319.44		295.84		Remittances			287.14	
259.70		Deposits and Advances	269.59		188.26		Deposits and Advances			189.81	
	XI	Closing Overdraft from Reserve Bank of India	Nil		1,019.65	XI	Cash Balance at end-			1,232.06	1,232.06
					Nil		Cash in Treasuries and Local Remittances			Nil	
					0.15		Deposits with Reserve Bank			0.15	
					0.60		Departmental Cash Balance including permanent advances			1.85	
					1,018.90		Cash Balance Investment including investment of earmarked funds			1,230.06	
2,241.20		Total		2,683.83	2,241.20		Total				2,683.83

Appendix 1.4
(Reference: Paragraph 1.9.1 ; Page 23)

**Part B: Summarised financial position of the Government
of Union Territory of Puducherry as on 31 March 2014**

(₹ in crore)

As on 31 March 2013	Liabilities	As on 31 March 2014	
(1)	(2)	(3)	
3,025.27	Internal Debt -		3,655.61
2,622.06	Market Loans bearing interest	3,122.06	
Nil	Market Loans not bearing interest	Nil	
Nil	Loans from Life Insurance Corporation of India	Nil	
403.21	Loans from other Institutions	533.55	
Nil	Ways and Means Advances	Nil	
Nil	Overdrafts from Reserve Bank of India	Nil	
1,986.53	Loans and Advances from Central Government -		1,902.61
Nil	Pre 1984-85 Loans	Nil	
1,738.68	Non-Plan Loans	1,687.60	
247.14	Loans for State Plan Schemes	214.39	
Nil	Loans for Central Plan Schemes	Nil	
0.71	Loans for Centrally Sponsored Plan Schemes	0.62	
0.50	Contingency Fund		0.50
415.14	Small Savings, Provident Funds, etc.		447.94
432.33	Deposits		512.13
73.64	Reserve Funds		123.63
77.66	Remittance Balances		109.96
13.40	Suspense and Miscellaneous Balances		20.27
6,024.47			6,772.65
	Assets		
4,192.66*	Gross Capital Outlay on Fixed Assets -		4,555.16
960.09	Investments in shares of Companies, Corporations, etc.	981.85	
3,232.57	Other Capital Outlay	3,573.31	

* This amount was reduced by capital receipts of ₹ 33.26 crore realised through buy-back of shares of Pondicherry Power Corporation during 2009-10

(1)	(2)		(3)
14.13	Loans and Advances -		12.41
Nil	Loans for Power Projects	Nil	
8.68	Other Development Loans	8.40	
5.45	Loans to Government servants and Miscellaneous loans	4.01	
52.45	Reserve Fund Investments		86.92
0.59	Advances		0.62
967.20	Cash -		1,145.14
Nil	Cash in Treasuries	Nil	
0.15	Deposits with Reserve Bank	0.15	
0.60	Departmental Cash Balance including Permanent Advances	1.85	
966.45	Cash Balance Investments	1,143.14	
797.44	Deficit on Government Account -		972.40
94.95	(i) Revenue surplus(+)/deficit(-) of the current year	(-) 175.13	
Nil	(ii) Miscellaneous Deficit	Nil	
(-) 892.44	Accumulated deficit at the beginning of the year	(-) 797.44	
0.05	Less: Proforma dropping	0.17	
6,024.47			6,772.65

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 33)

Cases where savings were more than ₹ 50 lakh and 20 per cent of total provision

(₹ in lakh)

Sl.No.	Grant	Heads of account					Provision	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)
1	01	2011	02	101	02	01	280.00	179.09	100.91
2	03	2013	00	104	01	01	215.70	0.00	215.70
3	06	2029	00	800	04	01	334.29	22.19	312.10
4	06	2245	02	101	01	01	104.50	22.79	81.71
5	06	2408	01	102	04	01	565.00	0.00	565.00
6	06	3456	00	001	05	01	406.24	72.68	333.56
7	06	4216	03	102	01	01	115.35	0.00	115.35
8	06	4216	03	102	01	02	83.60	0.00	83.60
9	06	4250	00	101	01	01	10,000.00	0.00	10,000.00
10	06	4250	00	101	02	01	399.00	0.00	399.00
11	08	2070	00	114	01	01	1,469.06	1,164.82	304.24
12	08	2070	00	114	01	02	241.16	139.47	101.69
13	08	5055	00	800	01	01	99.00	0.00	99.00
14	09	3451	00	090	03	01	275.00	194.97	80.03
15	09	3451	00	090	10	01	1,500.00	0.00	1,500.00
16	10	2216	80	789	04	01	1,285.41	0.00	1,285.41
17	10	2216	80	789	04	02	58.00	0.00	58.00
18	10	2216	80	789	08	01	1,298.72	0.00	1,298.72
19	10	2216	80	800	02	01	334.00	172.87	161.13
20	10	2216	80	800	04	01	5,088.59	1,231.93	3,856.66
21	10	2216	80	800	04	02	305.00	140.00	165.00
22	10	2216	80	800	04	04	207.00	35.00	172.00
23	10	2216	80	800	11	01	1,000.00	660.41	339.59
24	10	2217	01	191	01	01	878.60	349.52	529.08
25	10	2217	01	191	01	02	84.00	16.77	67.23
26	10	2217	01	789	01	01	167.00	81.07	85.93
27	10	2217	80	001	02	01	589.99	288.54	301.45
28	10	2217	80	800	04	01	4,000.00	3,000.00	1,000.00
29	10	2217	80	800	07	01	1,300.00	742.02	557.98
30	10	2217	80	800	07	02	200.00	95.15	104.85
31	10	2515	00	101	04	01	105.00	0.00	105.00
32	10	2515	00	101	26	02	72.51	9.73	62.78
33	10	2515	00	789	09	01	221.88	0.00	221.88
34	10	2575	60	101	01	01	838.10	478.35	359.75

(1)	(2)	(3)					(4)	(5)	(6)
35	10	2575	60	101	01	02	251.43	118.49	132.94
36	10	2575	60	789	01	01	161.90	71.97	89.93
37	10	3475	00	108	01	04	200.00	96.62	103.38
38	10	3604	00	200	03	01	255.00	192.00	63.00
39	10	4217	60	051	01	01	2,999.00	0.00	2,999.00
40	10	5054	04	337	01	01	455.00	0.00	455.00
41	10	5054	04	337	03	01	76.54	0.00	76.54
42	12	2055	00	001	01	01	1,125.50	900.08	225.42
43	12	2055	00	104	01	02	156.00	98.11	57.89
44	12	2055	00	108	01	01	1,020.00	475.25	544.75
45	12	2055	00	115	03	01	722.21	30.88	691.33
46	12	2070	00	107	01	01	405.50	208.45	197.05
47	12	4070	00	800	01	01	99.00	0.00	99.00
48	15	2071	01	102	01	07	7,000.00	5,000.00	2,000.00
49	16	2059	60	051	02	01	780.92	387.46	393.46
50	16	2059	80	051	05	04	426.77	0.00	426.77
51	16	2215	01	789	01	01	150.00	0.65	149.35
52	16	3054	04	789	01	01	382.00	114.14	267.86
53	16	3054	04	789	02	01	360.00	188.59	171.41
54	16	4059	01	051	09	01	200.00	0.00	200.00
55	16	4059	01	051	10	01	1,945.10	461.32	1,483.78
56	16	4059	01	051	11	01	100.00	9.16	90.84
57	16	4215	01	789	02	01	100.00	0.00	100.00
58	16	4215	01	800	03	01	5,313.00	2,225.18	3,087.82
59	16	4215	01	800	03	04	367.00	0.00	367.00
60	16	4702	00	101	02	01	290.00	137.08	152.92
61	16	4702	00	101	05	04	100.00	0.00	100.00
62	16	4702	00	800	02	01	539.00	267.83	271.17
63	16	4711	03	800	04	01	199.00	87.17	111.83
64	16	5054	04	789	01	01	96.00	30.25	65.75
65	16	5054	04	789	02	01	87.00	11.67	75.33
66	16	5054	04	800	01	01	1,107.08	787.78	319.30
67	16	5054	04	800	01	04	70.00	10.00	60.00
68	16	5054	04	800	02	01	481.00	315.79	165.21
69	16	5054	04	800	09	01	1,361.00	678.69	682.31
70	16	5054	04	800	09	02	750.00	450.00	300.00
71	17	2202	02	109	14	01	126.50	0.00	126.50
72	17	2202	03	107	04	07	5,700.00	4,169.25	1,530.75
73	17	2203	00	105	06	02	270.00	0.00	270.00

Audit Report (Union Territory Finances) for the year ended 31 March 2014

(1)	(2)	(3)					(4)	(5)	(6)
74	17	2205	00	107	08	01	100.00	0.00	100.00
75	17	2236	02	102	03	03	100.00	50.00	50.00
76	17	2236	02	789	02	01	298.38	86.85	211.53
77	17	4202	01	203	01	01	99.00	0.00	99.00
78	17	4202	01	203	01	02	100.00	0.00	100.00
79	17	4202	01	203	02	01	200.00	0.00	200.00
80	17	4202	02	104	01	04	200.00	0.00	200.00
81	18	2210	01	789	02	02	225.00	70.00	155.00
82	18	2210	05	105	11	02	285.00	0.00	285.00
83	18	2210	05	105	11	03	135.00	0.00	135.00
84	18	2210	05	105	11	04	135.00	0.00	135.00
85	18	2210	06	107	01	01	232.37	179.36	53.01
86	18	2210	80	800	02	02	320.00	236.56	83.44
87	18	2211	00	001	01	01	276.95	207.07	69.88
88	18	4210	03	105	01	01	1,187.93	0.00	1,187.93
89	18	4210	03	789	01	01	812.07	0.00	812.07
90	19	2070	00	115	02	06	214.80	149.56	65.24
91	19	3452	80	104	04	01	150.00	0.00	150.00
92	19	3452	80	104	07	01	988.00	411.95	576.05
93	19	3452	80	800	02	01	118.60	0.00	118.60
94	19	3452	80	800	03	01	111.52	0.00	111.52
95	19	3452	80	800	04	01	147.81	0.00	147.81
96	19	3452	80	800	05	01	120.66	0.00	120.66
97	19	3452	80	800	09	01	107.40	0.00	107.40
98	19	5452	80	190	06	02	2,500.00	0.00	2,500.00
99	19	5452	80	800	01	01	499.00	0.00	499.00
100	21	2225	01	277	02	02	150.00	50.00	100.00
101	21	2225	01	277	04	01	401.95	312.82	89.13
102	21	2225	01	789	23	04	182.00	110.23	71.77
103	21	2225	01	789	25	01	1,423.00	981.52	441.48
104	21	2225	01	789	25	02	590.00	244.43	345.57
105	21	2225	01	789	25	04	170.00	37.78	132.22
106	21	2225	01	789	26	01	550.00	400.00	150.00
107	21	2225	03	277	02	01	470.00	318.21	151.79
108	21	2225	03	789	02	01	330.00	15.79	314.21
109	21	2235	02	101	16	01	119.00	61.71	57.29
110	21	2235	02	102	13	01	70.00	0.00	70.00
111	21	2235	02	789	06	01	795.67	561.61	234.06
112	21	2235	02	789	06	02	155.00	74.30	80.70

(1)	(2)	(3)					(4)	(5)	(6)
113	21	4225	01	789	01	01	1,440.00	0.00	1,440.00
114	21	4225	01	789	01	02	200.00	0.00	200.00
115	22	2404	00	195	01	01	100.00	0.00	100.00
116	22	2404	00	195	02	01	130.00	0.00	130.00
117	22	2404	00	789	02	01	70.00	0.00	70.00
118	22	2425	00	277	01	01	100.00	6.74	93.26
119	22	2852	08	789	02	01	81.00	0.00	81.00
120	22	4851	00	195	01	02	300.00	200.00	100.00
121	23	3454	02	001	01	01	294.80	227.49	67.31
122	23	3454	02	800	12	01	85.46	33.05	52.41
123	23	5475	00	112	01	01	59.00	0.00	59.00
124	24	2401	00	102	01	01	943.43	597.03	346.40
125	24	2401	00	102	01	02	398.00	130.37	267.63
126	24	2401	00	102	02	01	200.00	0.00	200.00
127	24	2401	00	119	02	01	223.10	166.75	56.35
128	24	2401	00	789	01	01	247.60	66.06	181.54
129	24	2401	00	789	01	02	100.00	38.93	61.07
130	24	2401	00	789	09	01	254.46	130.40	124.06
131	24	2415	01	789	01	02	280.00	107.70	172.30
132	24	2415	01	789	02	01	150.00	0.00	150.00
133	24	2435	01	789	01	01	100.00	0.00	100.00
134	24	2702	02	789	01	01	70.00	2.34	67.66
135	24	4401	00	800	02	01	293.00	0.00	293.00
136	25	2403	00	789	03	01	72.00	0.00	72.00
137	25	4403	00	800	01	01	99.00	0.00	99.00
138	28	2851	00	800	06	01	400.00	259.99	140.01
139	29	2801	05	001	02	02	722.45	541.12	181.33
140	29	2801	05	800	01	03	2,800.00	2,201.70	598.30
141	29	4801	05	789	07	01	449.00	0.00	449.00
142	29	4801	05	789	08	01	399.00	0.00	399.00
143	29	4801	05	800	11	01	287.09	40.56	246.53
144	29	4801	05	800	48	01	1,504.30	1,119.87	384.43
145	32	2056	00	101	01	01	160.00	94.00	66.00
146	32	4202	01	789	04	01	149.00	0.00	149.00
147	32	4202	03	800	01	02	200.00	110.00	90.00
148	32	4202	03	800	01	03	200.00	78.00	122.00
149	32	4210	01	110	04	03	500.00	60.00	440.00
150	32	4210	05	105	01	02	215.00	82.60	132.40
151	32	4210	05	105	01	03	115.00	0.00	115.00

(1)	(2)	(3)					(4)	(5)	(6)
152	32	4210	05	105	01	04	115.00	0.00	115.00
153	32	4225	01	789	01	02	100.00	0.26	99.74
154	32	4235	02	800	01	01	74.20	0.00	74.20
155	32	4405	00	104	01	04	328.65	186.11	142.54
156	32	4405	00	104	02	03	1,581.00	613.00	968.00
157	32	5055	00	800	02	02	60.00	2.00	58.00
158	32	5055	00	800	03	01	500.00	0.00	500.00
159	32	5452	01	800	14	01	400.00	0.00	400.00
160	32	5452	01	800	17	03	223.64	106.77	116.87
161	32	5452	01	800	20	01	266.33	0.00	266.33
162	32	5452	01	800	22	04	312.28	193.74	118.54
163	32	5452	01	800	23	04	52.75	0.41	52.34
164	33	2048	00	200	01	01	13,169.34	5,000.00	8,169.34
165	33	2049	01	200	02	07	1,500.00	1,026.31	473.69
166	33	2049	02	213	01	07	66.00	0.00	66.00
Total							1,18,562.14	44,604.28	73,957.86

Appendix 2.2
(Reference: Paragraph 2.3.3; Page 34)

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

(₹ in lakh)

Sl.No.	Grant	Heads of Account					Provision	Expenditure	Excess
(1)	(2)	(3)					(4)	(5)	(6)
1	03	2013	00	104	02	01	68.23	224.47	156.24
2	03	2013	00	800	01	01	325.20	406.33	81.13
3	06	2245	02	101	01	04	20.00	298.75	278.75
4	06	2245	02	118	01	04	0.00	352.00	352.00
5	06	2408	01	102	05	01	270.00	348.74	78.74
6	09	3451	00	091	01	01	19.60	73.33	53.73
7	10	2217	05	789	03	01	600.26	725.99	125.73
8	10	2217	05	789	03	04	13.00	79.46	66.46
9	10	2217	05	800	03	01	615.20	1,063.95	448.75
10	10	2217	05	800	04	01	407.74	616.64	208.90
11	10	2217	80	191	16	01	0.01	319.62	319.61
12	10	2217	80	800	06	01	0.01	3,350.00	3,349.99
13	10	2515	00	101	28	01	0.01	751.26	751.25
14	10	2515	00	101	29	04	0.01	450.00	449.99
15	16	2215	01	102	03	01	1,850.00	2,227.70	377.70
16	16	2215	01	102	03	02	307.05	542.00	234.95
17	16	2215	01	789	02	01	518.85	650.20	131.35
18	16	2215	02	105	01	01	250.00	467.00	217.00
19	16	4059	01	001	01	02	454.95	576.08	121.13
20	16	4059	01	800	01	01	5.00	125.76	120.76
21	16	4711	03	103	01	01	185.00	285.00	100.00
22	16	5054	03	337	01	01	860.00	1,266.89	406.89
23	16	5054	04	800	01	03	120.00	192.02	72.02
24	17	2203	00	105	07	01	0.01	138.00	137.99
25	17	2203	00	105	09	04	0.01	200.00	199.99
26	17	2203	00	112	03	01	0.01	262.50	262.49
27	17	2203	00	112	04	01	0.01	87.50	87.49
28	17	2204	00	104	01	01	220.02	290.70	70.68
29	17	2236	02	789	01	01	125.00	176.67	51.67
30	18	2210	01	789	02	01	360.00	492.76	132.76
31	18	2210	05	789	01	01	540.00	650.00	110.00
32	18	2210	05	789	02	01	1,289.83	1,712.07	422.24
33	18	2211	00	101	02	01	122.72	258.82	136.10
34	19	3452	80	190	01	02	251.08	1,384.82	1,133.74

(1)	(2)	(3)					(4)	(5)	(6)	
35	21	2225	01	789	27	01	600.00	868.93	268.93	
36	21	2225	01	789	28	01	3,320.00	4,614.36	1,294.36	
37	21	2235	02	101	12	02	277.40	361.61	84.21	
38	21	2235	02	102	01	01	525.59	762.09	236.50	
39	21	2235	02	102	12	01	150.00	214.66	64.66	
40	21	2235	02	789	36	01	100.00	152.19	52.19	
41	21	2236	02	101	02	01	280.66	358.06	77.40	
42	22	2404	00	195	04	01	0.01	230.00	229.99	
43	22	2404	00	789	04	01	0.01	70.00	69.99	
44	22	2851	00	103	01	01	247.70	333.21	85.51	
45	22	4425	00	107	01	01	50.00	170.00	120.00	
46	24	2401	00	102	03	01	0.01	600.00	599.99	
47	24	2401	00	108	03	01	0.01	200.00	199.99	
48	24	2435	01	101	02	02	65.01	249.85	184.84	
49	24	2702	02	001	02	01	139.91	218.56	78.65	
50	26	2405	00	800	03	02	9.22	82.87	73.65	
51	29	2801	80	800	01	01	160.00	265.45	105.45	
52	29	4801	05	800	50	01	949.00	1,410.00	461.00	
53	32	4202	03	800	01	01	100.00	160.00	60.00	
54	32	4210	01	110	08	01	65.00	129.47	64.47	
55	32	5452	01	800	21	02	181.34	319.34	138.00	
56	33	2049	01	200	03	07	0.00	250.29	250.29	
57	33	6003	00	109	01	07	1,254.30	1,723.89	469.59	
		Total						18,273.98	34,791.86	16,517.88

Appendix 2.3
(Reference: Paragraph 2.3.4; Page 34)
Excessive/unnecessary re-appropriation of funds

(₹ in lakh)

Sl.No	Grant	Heads of Account					Provision	Re-appropriation	Total	Expenditure	Savings
1	06	2029	00	101	03	01	507.70	1.18	508.88	507.05	1.83
2	06	2235	60	101	01	01	450.00	75.34	525.34	450.00	75.34
3	08	2041	00	101	01	04	13.30	1.19	14.49	13.15	1.34
4	08	3055	00	004	01	02	5.70	1.20	6.90	5.50	1.40
5	09	2202	03	103	01	01	255.00	3.00	258.00	239.80	18.20
6	12	2055	00	800	01	03	0.01	7.19	7.20	0.00	7.20
7	16	2059	80	001	02	01	1,239.79	5.01	1,244.80	1,222.96	21.84
8	16	4059	01	800	02	01	0.00	245.00	245.00	0.00	245.00
9	16	4059	01	800	03	01	0.00	5.00	5.00	0.00	5.00
10	16	4215	02	001	01	04	172.79	2.53	175.32	164.60	10.72
11	16	4711	03	800	04	01	199.00	149.00	348.00	87.17	260.83
12	16	5054	04	800	09	01	1,361.00	14.00	1,375.00	678.69	696.31
13	16	5054	04	800	09	02	750.00	50.00	800.00	450.00	350.00
14	17	2202	01	101	01	01	10,073.11	69.00	10,142.11	9,859.68	282.43
15	17	2202	01	800	01	02	398.01	16.42	414.43	397.37	17.06
16	17	2202	02	109	01	01	1,722.00	5.50	1,727.50	1,708.79	18.71
17	17	2202	02	109	02	02	543.10	2.70	545.80	540.98	4.82
18	17	2202	02	109	08	02	327.00	1.27	328.27	316.77	11.50
19	17	2202	02	110	01	01	2,788.60	125.00	2,913.60	2,711.81	201.79
20	17	2204	00	102	01	01	286.60	4.30	290.90	276.30	14.60
21	19	5452	01	800	01	01	0.00	480.00	480.00	0.00	480.00
22	21	2235	02	102	08	01	10.45	2.15	12.60	0.00	12.60
23	21	2236	02	101	01	01	345.52	2.17	347.69	337.28	10.41
24	22	2425	00	001	02	01	47.24	1.62	48.86	43.05	5.81
25	24	2406	01	102	02	04	7.75	1.18	8.93	7.74	1.19
26	24	2406	01	102	06	01	0.00	23.69	23.70	0.00	23.70
27	25	2403	00	101	01	04	30.25	1.77	32.02	29.81	2.21
28	25	2403	00	800	05	01	0.00	1.62	1.62	0.00	1.62
29	25	2403	00	800	06	02	0.00	4.00	4.00	0.00	4.00
30	28	2851	00	800	02	01	0.03	1.72	1.75	0.00	1.75
31	29	4801	05	800	06	02	100.73	1.08	101.81	99.43	2.38
32	31	7610	00	203	01	07	30.00	4.60	34.60	29.54	5.06
33	32	4202	01	800	02	01	534.00	15.00	549.00	450.17	98.83
34	32	4225	80	789	01	01	1.00	4.00	5.00	0.00	5.00
35	32	4405	00	104	02	03	1,581.00	32.00	1,613.00	613.00	1,000.00
36	33	2048	00	200	01	01	13,169.34	1,927.27	15,096.61	5,000.00	10,096.61
		Total					36,950.02	3,287.70	40,237.73	26,240.64	13,997.09

Appendix 2.4
(Reference: Paragraph 2.3.5; Page 35)

Cases of substantial surrenders made during 2013-14

(₹ in lakh)

Sl.No.	Grant Number	Heads of Account					Provision	Surrender
(1)	(2)	(3)					(4)	(5)
1	06	4216	03	102	01	01	115.35	115.35
2	06	4216	03	102	01	02	83.60	83.60
3	06	4250	00	101	02	01	399.00	399.00
4	08	5055	00	800	01	01	99.00	99.00
5	09	3451	00	090	10	01	1,500.00	1,500.00
6	10	2216	80	789	04	01	1,285.41	1,285.41
7	10	2216	80	789	08	01	1,298.72	1,298.72
8	10	2216	80	800	04	01	5,088.59	3,142.68
9	10	2216	80	800	04	02	305.00	165.00
10	10	4217	60	051	01	01	2,999.00	2,999.00
11	10	5054	04	337	01	01	455.00	455.00
12	10	5054	04	337	01	02	44.00	44.00
13	10	5054	04	337	03	01	76.54	76.54
14	10	5054	04	337	03	02	10.98	10.98
15	11	2030	02	101	01	01	29.00	28.11
16	12	2055	00	108	01	01	1,020.00	543.00
17	12	4070	00	800	01	01	99.00	99.00
18	17	4202	01	203	01	01	99.00	99.00
19	17	4202	01	203	01	02	100.00	100.00
20	17	4202	01	203	02	01	200.00	200.00
21	17	4202	02	104	01	04	200.00	200.00
22	18	4210	03	105	01	01	1,187.93	1,187.93
23	18	4210	03	789	01	01	812.07	812.07
24	19	5452	80	190	06	02	2,500.00	2,020.02
25	20	2230	01	103	03	03	53.83	34.01
26	20	2230	03	101	15	01	28.65	20.92
27	21	4225	01	789	01	01	1,440.00	1,440.00
28	21	4225	01	789	01	02	200.00	200.00
29	22	2425	00	277	01	01	100.00	93.25
30	22	2852	08	789	02	01	81.00	59.87
31	23	5475	00	112	01	01	59.00	59.00
32	23	5475	00	112	01	02	20.00	20.00
33	23	5475	00	112	01	03	10.00	10.00
34	23	5475	00	112	01	04	10.00	10.00
35	24	2401	00	102	01	02	398.00	241.85
36	24	2415	01	789	01	02	280.00	172.30

(1)	(2)	(3)					(4)	(5)	
37	24	2415	01	789	02	01	150.00	150.00	
38	24	2415	01	789	02	02	20.00	20.00	
39	24	2702	02	001	01	02	40.00	31.86	
40	24	2702	02	789	01	01	70.00	67.06	
41	25	2403	00	789	03	01	72.00	72.00	
42	25	2403	00	789	03	02	24.00	24.00	
43	25	2403	00	789	07	01	17.12	17.12	
44	25	4403	00	800	01	01	99.00	99.00	
45	27	2515	00	102	03	01	12.00	11.50	
46	28	2851	00	104	01	04	25.01	18.89	
47	31	7610	00	201	01	07	10.00	10.00	
48	31	7610	00	202	01	07	10.00	10.00	
49	31	7610	00	202	02	07	86.00	46.00	
50	32	2403	00	101	01	01	20.00	13.68	
51	32	4210	01	110	04	03	500.00	370.00	
52	32	5055	00	800	01	01	40.00	26.00	
53	32	5055	00	800	02	02	60.00	58.00	
54	32	5055	00	800	03	01	500.00	500.00	
		Total						24,442.80	20,869.72

Appendix 2.5
(Reference: Paragraph 2.3.6; Page 35)

Cases where savings of more than ₹ one crore were not surrendered fully

(₹ in crore)

Sl.No.	Grant Number	Description	Savings	Amount surrendered	Amount not surrendered
Revenue					
1	06	Revenue and Food	2.98	0.97	2.01
2	12	Police	15.77	7.82	7.95
3	16	Public Works	9.73	0.00	9.73
4	17	Education	32.33	25.62	6.71
5	18	Medical	1.91	0.00	1.91
6	19	Information and Publicity	5.18	0.00	5.18
7	21	Social Welfare	5.45	0.00	5.45
8	33	Public Debt	113.82	9.73	104.09
		Total - Revenue	187.17	44.14	143.03
Capital					
1	06	Revenue and Food	106.00	6.00	100.00
2	16	Public Works	64.10	4.38	59.72
3	19	Information and Publicity	30.00	20.20	9.80
4	24	Agriculture	3.07	1.33	1.74
5	29	Electricity	6.02	0.00	6.02
6	32	Building Programmes	38.67	10.06	28.61
		Total - Capital	247.86	41.97	205.89
		Grand Total	435.03	86.11	348.92

Appendix 2.6
(Reference: Paragraph 2.3.7; Page 35)

**Details of rush of expenditure during last quarter of the year and
during March 2014**

Sl. No.	Grant Number	Head of Account	Total expenditure during the year (₹)	Expenditure incurred (₹)		Percentage to total expenditure	
				During last quarter of the year	During March 2014	During last quarter of the year	During March 2014
1	6	2030 03 001 02 01	22,70,682	17,27,167	12,73,312	76.06	56.08
2	9	2202 03 103 02 01	23,25,719	14,20,491	12,69,899	61.08	54.60
3		3451 00 091 01 01	73,43,537	61,66,151	58,68,253	83.97	79.91
4	10	2217 01 191 01 02	16,76,776	14,91,072	14,54,432	88.92	86.74
5	16	2215 02 105 01 01	4,67,00,000	3,27,99,158	3,27,13,943	70.23	70.05
6	21	2235 60 110 01 01	48,97,443	30,36,619	26,42,277	62.00	53.95
7		2236 02 101 02 01	3,58,23,890	2,63,52,289	2,58,61,136	73.56	72.19

Appendix 3.1
(Reference: Paragraph 3.1; Page 37)

Details of outstanding Utilisation Certificates

Sl. No.	Department	Number of certificates outstanding	Amount (₹ in lakh)
1	Adi-dravidar Welfare	100	3,881.13
2	Agriculture	24	858.26
3	Animal Husbandry and Animal Welfare	11	470.06
4	Art and Culture	5	6.17
5	Civil Supplies and Consumer Affairs	9	382.40
6	Co-operation	12	895.69
7	Education	26	1,967.97
8	Fisheries and Fishermen Welfare	21	180.06
9	Hindu Religious Institutions/WAKF Board	144	362.67
10	Industries	3	168.87
11	Information Technology	2	4.44
12	Labour	3	48.05
13	Local Administration	437	9,133.63
14	Science, Technology and Environment	8	203.19
15	Social Welfare	7	130.68
16	Town and Country Planning	196	6,591.74
17	Women and Child Development	4	19.38
	Total	1,012	25,304.39

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 were due
1	Fishermen Co-operative Union, Karaikal	2006-07 to 2012-13
2	Pondicherry Women's Commission	2009-10 to 2012-13
3	Pondicherry Medical Relief Society for poor	2010-11 to 2012-13
4	Fish Farmers Development Agency, Karaikal	2010-11 to 2012-13
5	Pondicherry Housing Board	2009-10 to 2012-13
6	Pondicherry Fishermen Welfare Distress Relief Society	2010-11 to 2012-13
7	District Institute of Education and Training	2011-12 and 2012-13
8	Sarva Shiksha Abhiyan	2012-13
9	Pondicherry Khadi and Village Industries Board	2012-13
10	Rajiv Gandhi School of Sports, Puducherry	2011-12 and 2012-13
11	Puducherry Marketing Committee	2012-13
12	Pondicherry Building Centre	2012-13
13	Puducherry Municipality	2008-09 to 2012-13
14	Oulgaret Municipality	2008-09 to 2012-13
15	Karaikal Municipality	2008-09 to 2012-13
16	Mahe Municipality	2008-09 to 2012-13
17	Yanam Municipality	2008-09 to 2012-13
18	Ariankuppam Commune Panchayat	2008-09 to 2012-13
19	Villianur Commune Panchayat	2008-09 to 2012-13
20	Bahour Commune Panchayat	2008-09 to 2012-13
21	Mannadipet Commune Panchayat	2008-09 to 2012-13
22	Nettapakkam Commune Panchayat	2008-09 to 2012-13

Appendix 3.3
(Reference: Paragraph 3.4; Page 40)

**Department/category-wise details 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
			(₹ in lakh)		(₹ in lakh)		(₹ in lakh)
1	Adi-draavidar Welfare	1	0.34	1	1.55	2	1.89
2	Agriculture	6	1.89	1	5.15	7	7.04
3	Animal Husbandry	1	0.01	1	41.57	2	41.58
4	Art and Culture	3	0.37	Nil	Nil	3	0.37
5	Education	25	1.12	3	21.86	28	22.98
6	Electricity	257	4,295.19	2	82.35	259	4,377.54
7	Health and Family Welfare	10	0.77	Nil	Nil	10	0.77
8	Information Technology	1	1.15	Nil	Nil	1	1.15
9	Labour	2	0.60	Nil	Nil	2	0.60
10	Local Administration	5	1.96*	1	0.47 ¹	6	2.43
11	Police	Nil	Nil	1	0.30 ²	1	0.30
12	Public Works	4	0.22*	2	5.02	6	5.24
13	Revenue	1	0.84	Nil	Nil	1	0.84
14	Tourism	1	*	Nil	Nil	1	*
15	Women and Child Development	1	3.75	Nil	Nil	1	3.75
	Total	318	4,308.21	12	158.27	330	4,466.48

* Value of one of the case not available

¹ The amount of ₹ 0.47 lakh has been remitted in full by the official responsible for misappropriation. However departmental action is still pending.

² Out of ₹ 0.30 lakh, an amount of ₹ 0.15 lakh has been paid by the official responsible for misappropriation.