

# **APPENDICES**

**Appendix 1.1**  
**(Reference: Page 1)**

**Part A: Profile of Union Territory of Puducherry**

**I. General Data**

Sl.No.	Particulars	Figures
1	Area	490 sq.km.
	Population	
2	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 = 29.5 per cent)	7.70 per cent
5(a)	Literacy (as per 2001 census) (All India Average = 64.8 per cent )	81.24 per cent
(b)	Literacy (as per 2011 census) (All India Average = 73 per cent )	85.80 per cent
6	Infant mortality (per 1,000 live births) (All India Average = 39 per 1,000 live births )	17 per 1000 live births
7	Life Expectancy at birth (All India Average = 67.5 years)	68.35 years
8	Gross State Domestic Product (GSDP) 2015-16 at current prices	26,533 crore
9	GSDP CAGR (2006-07 to 2014-15)	14.19 per cent
10	Per capita GSDP CAGR (2006-07 to 2015-16)	8.91 per cent
11	Per capita GSDP CAGR (2006-07 to 2015-16) All India	13.19 per cent
12	GSDP CAGR (2006-07 to 2015-16)	13.73 per cent
13	GSDP CAGR (2006-07 to 2015-16) All India	14.69 per cent
14	Population growth (2006-15)	47.64 per cent
15	Population growth (2006-15) All India	12.57 per cent

<b>B. Financial data</b>					
<b>Particulars</b>		<b>Figures (in per cent)</b>			
<b>CAGR*</b>		<b>2006-07 to 2014-15</b>		<b>2014-15 to 2015-16</b>	
		<b>General Category States</b>	<b>Union Territory of Puducherry</b>	<b>General Category States</b>	<b>Union Territory of Puducherry</b>
a	of Revenue Receipts	14.74	12.28	15.00	6.94
b	of Tax Revenue	15.08	16.94	13.28	13.40
c	of Non-Tax Revenue	10.20	11.35	6.00	(-) 12.46
d	of Total Expenditure	16.71	11.36	16.42	5.74
e	of Capital Expenditure	13.21	6.90	25.80	(-) 28.50
f	of Revenue Expenditure on Education	17.08	14.54	12.17	3.70
g	of Revenue Expenditure on Health	18.70	12.50	13.44	11.14
h	of Salary and wages	15.49	15.65	9.95	3.42
i	of Pension	18.59	19.45	11.79	25.06

\*Compound Annual Growth Rate

(Source: Financial data is based on information furnished by the Director of Accounts and Treasuries, Puducherry, BPL (Report of the Expert Group (Rangarajan) to review the methodology for measurement of poverty, Planning Commission (June 2014)), Life Expectancy at birth (Economic Survey indicators for 2010-11 as shown in Economic Survey of 2012-13), Infant mortality rate (SRS Bulletin of September 2014) and socio-economic indicators provided by Directorate of Economics and Statistics, Puducherry, Projected Population for calculation of per capita GSDP - Report of the Technical group on Population projections constituted by the National Commission on Population Table 14)

**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	Title	Layout
(1)	(2)	(3)
<b>Volume I</b>		
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>i.e.</i> , 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.

(1)	(2)	(3)
Statement No.8	Statement of Investments of the Government	The summarised position of Government Investment in the share capital of different concerns is depicted in this statement for the current and previous year.
Statement No.9	Statement of Guarantees given by the Government	Sector-wise summarised statement of Guarantees given by the Union Territory Government for repayment of principal and interest on loans raised during the year and sums guaranteed outstanding as at the end of the year are presented in this statement.
Statement No.10	Statement of Grants-in-aid given by the Government	This statement has been presented grantee institutions group-wise. It includes a note on grants given in kind also.
Statement No.11	Statement of Voted and Charged Expenditure	This Statement presents details of voted and charged expenditure of the Government.
Statement No.12	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.13	Summary of balances under Consolidated Fund, Contingency Fund and Public Account	This Statement assists in providing the accuracy of the accounts.
<b>Volume II</b>		
Statement No.14	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.15	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.16	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.17	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.18	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., are presented in this Statement. It also presents plan loans separately. This is the detailed Statement corresponding to Statement No. 7.
Statement No.19	Detailed Statement of Investments of the Government	The position of Government Investment in the share capital of different concerns is depicted in this Statement. Details include type of shares held, face value, dividend received etc.

(1)	(2)	(3)
Statement No.20	Detailed 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.21	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.22	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 mobilisation 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)**

	2011-12	2012-13	2013-14	2014-15	2015-16
Gross State Domestic Product ( ` in crore)	16,818	18,875	21,870	24,089	26,533
Growth rate of GSDP	@	12.23	15.87	10.14	10.15
Source: Directorate of Economics and Statistics, Government of Puducherry					
@ Growth rate of GSDP not indicated, since comparison with the year 2010-11 could not be made as the base year has been revised to 2011-12					

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
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, 7 and 24)**

**Time series data on the Union Territory Government finances**

(` in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
(1)	(2)	(3)	(4)	(5)	(6)
<i>Part A. Receipts</i>					
<b>1. Revenue Receipts</b>	<b>2,771(60)</b>	<b>3,146(72)</b>	<b>4,308(72)</b>	<b>4,758(74)</b>	<b>5,088 (74)</b>
<b>(i) Tax Revenue</b>	<b>1,329(48)</b>	<b>1,917(61)</b>	<b>1,904(44)</b>	<b>1,993(42)</b>	<b>2,260 (44)</b>
Taxes on Agricultural Income	Nil	Nil	Nil	Nil	Nil
Taxes on Sales, Trade, etc.	750	1,287	1,256	1,313	1,439
State Excise	447	504	512	545	674
Taxes on Vehicles	54	52	52	59	69
Stamp Duty and Registration fees	77	73	83	75	76
Land Revenue	1	1	1	1	2
Taxes on Goods and Passengers	Nil	Nil	Nil	Nil	Nil
Other Taxes	Nil	Nil	Nil	Nil	Nil
<b>(ii) Non-Tax Revenue</b>	<b>153(6)</b>	<b>118 (4)</b>	<b>1,193(28)</b>	<b>1,300 (27)</b>	<b>1,138 (22)</b>
<b>(iii) State's share of Union taxes and duties</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>(iv) Grants-in-aid from Government of India</b>	<b>1,289(46)</b>	<b>1,111(35)</b>	<b>1,211(28)</b>	<b>1,465 (31)</b>	<b>1,690 (33)</b>
<b>2. Miscellaneous Capital Receipts</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>3. Recoveries of Loans and Advances</b>	<b>4</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>
<b>4. Total Revenue and Non-debt capital receipts (1+2+3)</b>	<b>2,775</b>	<b>3,149</b>	<b>4,311</b>	<b>4,760</b>	<b>5,090</b>
<b>5. Public Debt Receipts</b>	<b>788(17)</b>	<b>529(12)</b>	<b>750(13)</b>	<b>704 (11)</b>	<b>741 (11)</b>
Internal Debt and Market Loan	703	424	663	614	642
Net transactions under Ways and Means Advances and Overdrafts	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	85	105	87	90	99
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>3,563</b>	<b>3,678</b>	<b>5,061</b>	<b>5,464</b>	<b>5,831</b>
<b>7. Contingency Fund Receipts</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>8. Public Account Receipts</b>	<b>1,059(23)</b>	<b>715(16)</b>	<b>911(15)</b>	<b>982 (15)</b>	<b>1,015 (15)</b>
<b>9. Total Receipts of the UT (6+7+8)</b>	<b>4,622</b>	<b>4,393</b>	<b>5,972</b>	<b>6,446</b>	<b>6,846</b>

(1)	(2)	(3)	(4)	(5)	(6)
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>3,222(71)</b>	<b>3,051(72)</b>	<b>4,483(78)</b>	<b>4,800 (74)</b>	<b>5,285 (77)</b>
(i) Plan	1,267(39)	984(32)	1,351(30)	1,554 (32)	1,668 (32)
(ii) Non-Plan	1,955(61)	2,067(68)	3,132(70)	3,246 (68)	3,617 (68)
(iii) General Services (including interest payments)	968	1,139	1,235	1,417	1,469
(iv) Social Services	1,498	1,252	1,661	1,831	2,199
(v) Economic Services	752	655	1,582	1,544	1,611
(vi) Grants-in-aid and Contributions	4	5	5	8	6
<b>11. Capital Expenditure</b>	<b>375(8)</b>	<b>315(7)</b>	<b>362(6)</b>	<b>614 (10)</b>	<b>439 (6)</b>
(i) Plan	381	309(98)	356(98)	601(98)	444 (101)
(ii) Non-Plan	(-) 6 <sup>#</sup>	6(2)	6(2)	13(2)	(-) 5 (-1)
(iii) General Services	49	54	47	87	83
(iv) Social Services	121	98	108	313	134
(v) Economic Services	205	163	207	214	223
<b>12. Disbursement of Loans and Advances</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>13. Total (10+11+12)</b>	<b>3,599</b>	<b>3,367</b>	<b>4,846</b>	<b>5,415</b>	<b>5,725</b>
<b>14. Repayments of Public Debt</b>	<b>157(3)</b>	<b>189*(4)</b>	<b>204(4)</b>	<b>183(3)</b>	<b>169 (2)</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	Nil	15	33	48	52
Net transactions under Ways and Means Advances and Overdraft	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	157	174	171	135	117
<b>15. Appropriation to Contingency Fund</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>3,756</b>	<b>3,556</b>	<b>5,050</b>	<b>5,598</b>	<b>5,894</b>
<b>17. Contingency Fund disbursements</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>18. Public Account disbursements</b>	<b>795(18)</b>	<b>717(17)</b>	<b>709(12)</b>	<b>845(13)</b>	<b>938 (14)</b>
<b>19. Total disbursement by the UT (16+17+18)</b>	<b>4,551</b>	<b>4,273</b>	<b>5,759</b>	<b>6,443</b>	<b>6,832</b>
<b>Part C. Deficits</b>					
<b>20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)</b>	<b>(-) 451</b>	<b>(+) 95</b>	<b>(-) 175</b>	<b>(-) 42</b>	<b>(-) 197</b>
<b>21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)</b>	<b>(-) 824</b>	<b>(-) 218</b>	<b>(-) 535</b>	<b>(-) 655</b>	<b>(-) 636</b>
<b>22. Primary Deficit (21+23)</b>	<b>(-) 434</b>	<b>(+) 233</b>	<b>(-) 58</b>	<b>(-) 117</b>	<b>(-) 84</b>
<b>Part D. Other data</b>					
<b>23. Interest Payments (included in revenue expenditure)</b>	<b>390</b>	<b>451</b>	<b>477</b>	<b>538</b>	<b>552</b>
<b>24. Financial Assistance to local bodies etc.</b>	<b>444</b>	<b>360</b>	<b>487</b>	<b>661</b>	<b>716</b>

<sup>#</sup> 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)
<b>25. Ways and Means Advances/Overdraft availed (days)</b>	Nil	Nil	Nil	Nil	Nil
Ways and Means Advances availed (days)	Nil	Nil	Nil	Nil	Nil
Overdraft availed (days)	Nil	Nil	Nil	Nil	Nil
<b>26. Interest on Ways and Means Advances/Overdraft</b>	Nil	Nil	Nil	Nil	Nil
<b>27. Gross State Domestic Product (GSDP)</b>	<b>16,818</b>	<b>18,875</b>	<b>21,870</b>	<b>24,089</b>	<b>26,533</b>
<b>28. Outstanding Fiscal liabilities (year-end)</b>	<b>5,441</b>	<b>5,880</b>	<b>6,555</b>	<b>7,030</b>	<b>7,754</b>
<b>29. Outstanding guarantees (year-end) (including interest)</b>	<b>6</b>	<b>5</b>	<b>5</b>	<b>29</b>	<b>45</b>
<b>30. Maximum amount guaranteed (year-end)</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>38</b>	<b>56</b>
<b>31. Number of incomplete projects</b>	<b>90</b>	<b>40</b>	<b>23</b>	<b>12</b>	<b>14</b>
<b>32. Capital blocked in incomplete projects</b>	<b>99</b>	<b>105.07</b>	<b>82.88</b>	<b>20.14</b>	<b>78.58</b>
<b>Part E: Fiscal Health Indicators</b>					
<b>I Resource Mobilisation</b>					
Own Tax revenue/GSDP	0.09	0.11	0.09	0.08	0.09
Own Non-Tax Revenue/GSDP	0.01	0.01	0.06	0.05	0.04
Central Transfers/GSDP	Nil	Nil	Nil	Nil	Nil
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	0.25	0.20	0.23	0.21	0.22
Total Expenditure/Revenue Receipts	1.30	1.07	1.12	1.14	1.13
Revenue Expenditure/Total Expenditure	0.90	0.91	0.93	0.89	0.92
Expenditure on Social Services/Total Expenditure	0.45	0.40	0.37	0.40	0.38
Expenditure on Economic Services/Total Expenditure	0.27	0.24	0.37	0.32	0.28
Capital Expenditure/Total Expenditure	0.10	0.09	0.07	0.11	0.08
Capital Expenditure on Social and Economic Services/Total Expenditure	0.09	0.08	0.07	0.10	0.06
<b>III Management of Fiscal Imbalances</b>					
Revenue deficit (surplus)/GSDP	(-) 0.03	0.01	(-) 0.01	(-) 0.002	(-) 0.01
Fiscal deficit/GSDP	(-) 0.05	(-) 0.01	(-) 0.02	(-) 0.03	(-) 0.02
Primary Deficit (surplus) /GSDP	(-) 0.03	0.01	(-) 0.003	(-) 0.005	(-) 0.003
Revenue Deficit/Fiscal Deficit	0.55	(-) 0.44	0.33	0.06	0.31
Primary Revenue Balance/GSDP	(-) 0.05	(-) 0.02	(-) 0.03	(-) 0.02	(-) 0.03

(1)	(2)	(3)	(4)	(5)	(6)
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	0.32	0.31	0.30	0.29	0.29
Fiscal Liabilities/RR	1.96	1.87	1.52	1.48	1.52
Primary deficit <i>vis-à-vis</i> quantum spread	(-) 2.25	0.65	(-) 0.06	(-) 0.12	(-) 0.45
Debt Redemption (Principal +Interest)/ Total Debt Receipts	0.65	1.14	0.86	0.96	0.93
<b>V Other Fiscal Health Indicators</b>					
Return on Investment ( ` in crore)	3.51	1.01	6.30	1.63	3.93
Balance from Current Revenue ( ` in crore)	466.00	522.35	528.30	641.00	589.15
Financial Assets/Liabilities	0.87	0.87	0.86	0.86	0.85

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 2015-16**

( in crore)

		Receipts			Disbursements					
2014-15			2015-16	2014-15			Non-Plan	Plan	Total	2015-16
		Section-A: Revenue								
4,757.90	I	Revenue receipts	5,087.95	4,799.93	I	Revenue expenditure-				5,285.28
1,992.74		Tax revenue	2,260.34	1,416.52		General services	1,415.03	53.93	1,468.96	
				1,831.25		Social Services-	892.47	1,306.51	2,198.97	
1,300.36		Non-tax revenue	1,137.75	649.25		Education, Sports, Art and Culture	382.29	290.42	672.71	
				430.83		Health and Family Welfare	206.70	272.32	479.02	
Nil		State's share of Union Taxes	Nil	251.08		Water Supply, Sanitation, Housing and Urban Development	53.22	168.32	221.53	
1,464.80		Grants-in-aid from GOI	1,689.86	3.22		Information and Broadcasting	1.79	1.70	3.49	
513.00		Non-Plan grants	807.04	135.31		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	16.41	130.49	146.90	
803.44		Grants for UT Plan Schemes	698.90	24.55		Labour and labour Welfare	14.72	10.27	24.99	
				331.32		Social Welfare and Nutrition	210.90	431.11	642.01	
148.36		Grants for Central and Centrally sponsored Plan Schemes	183.92	5.69		Others	6.44	1.88	8.32	
				1,544.46		Economic Services-	1,303.32	307.56	1,610.89	
				257.04		Agriculture and Allied Activities	152.65	125.33	277.98	
				32.08		Rural Development	8.19	24.41	32.61	
				5.07		Special Areas Programmes	Nil	(-) 0.83	(-) 0.83	
				24.95		Irrigation and Flood control	14.39	7.69	22.08	
				969.70		Energy	1,094.83	4.87	1,099.70	
				143.14		Industry and Minerals	3.64	77.27	80.91	
				48.11		Transport	15.18	25.95	41.13	
				2.48		Science, Technology and Environment	0.28	2.84	3.12	
				61.89		General Economic Services	14.16	40.03	54.19	
				7.70		Grants-in-aid and Contributions-	6.46	Nil	6.46	
42.03	II	Revenue deficit carried over to Section B	197.33		II	Revenue Surplus carried over to Section B				
4,799.93		<b>Total</b>	5,285.28	4,799.93		<b>Total</b>				5,285.28

		Receipts				Disbursements					
		Section-B : Others									
1,232.06	III	Opening Cash balance including Permanent Advances and Cash Balance Investment		1,234.89	Nil	III	Opening Overdraft from Reserve Bank of India				Nil
Nil	IV	Miscellaneous Capital receipts		Nil	613.61	IV	Capital Expenditure-	Nil	Nil	Nil	439.12
					86.96		General Services	Nil	83.07	83.07	
					312.44		Social Services-	Nil	133.54	133.54	
					12.67		Education, Sports, Art and Culture	Nil	18.49	18.49	
					9.66		Health and Family Welfare	Nil	8.30	8.30	
					100.07		Water Supply, Sanitation, Housing and Urban Development	Nil	94.77	94.77	
					Nil		Information and Broadcasting	Nil	Nil	Nil	
					1.18		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	Nil	10.72	10.72	0
					0.50		Social Welfare and Nutrition	Nil	0.98	0.98	
					188.36		Others	Nil	0.28	0.28	
					214.21		Economic Services-	(-) 4.85	227.36	222.51	
					15.40		Agriculture and Allied Activities	Nil	16.87	16.87	
					Nil		Rural Development	Nil	Nil	Nil	
					Nil		Special Areas Programmes	Nil	Nil	Nil	
					44.24		Irrigation and Flood Control	Nil	41.03	41.03	
					56.42		Energy	(-) 4.85	47.79	42.94	
					13.63		Industry and Minerals	Nil	5.75	5.75	
					75.61		Transport	Nil	105.86	105.86	
					8.91		General Economic Services	Nil	10.06	10.06	
2.45	V	Recoveries of Loans and Advances-		2.10	1.45	V	Loans and Advances disbursed-	1.31	Nil	1.31	1.31
Nil		From Power Projects	Nil		Nil		For Power Projects	Nil	Nil	Nil	
2.25		From Government Servants	1.90		1.45		To Government Servants	Nil	Nil	1.31	
0.28		From Others	0.20		Nil		To Others	Nil	Nil	Nil	
	VI	Revenue Surplus brought down			42.03	VI	Revenue Deficit brought down				197.33

*Audit Report (Union Territory Finances) for the year ended 31 March 2016*

		Receipts			Disbursements				
<b>703.62</b>	<b>VII</b>	Public debt receipts-		<b>741.30</b>	<b>183.38</b>	<b>VII</b>	Repayment of Public debt-		<b>168.75</b>
Nil		External debt	Nil		Nil		External debt	Nil	Nil
613.57		Internal debt	642.67		47.72		Internal debt	Nil	52.07
Nil		Net transactions under Ways and Means Advances	Nil		Nil		Net transactions under Ways and Means Advances	Nil	Nil
Nil		Net transactions under overdraft	Nil		135.66		Repayment of Loans and Advances to Central Government		<b>116.68</b>
90.05		Loans and Advances from Central Government	98.63						
Nil	<b>VIII</b>	Appropriation to Contingency Fund	Nil		Nil	<b>VIII</b>	Appropriation to Contingency Fund		Nil
Nil	<b>IX</b>	Amount transferred to Contingency Fund	Nil		Nil	<b>IX</b>	Expenditure from Contingency Fund		Nil
<b>981.76</b>	<b>X</b>	Public Account receipts-		<b>1,015.31</b>	<b>844.53</b>	<b>X</b>	Public Account disbursements-		<b>937.88</b>
289.93		Small Savings and Provident Funds	303.43		238.84		Small Savings and Provident Funds		264.14
95.56		Reserve Funds	1.00		Nil		Reserve Funds		Nil
(-) 2.49		Suspense and Miscellaneous	(-) 95.96		23.05		Suspense and Miscellaneous		(-) 11.43
402.96		Remittance	414.39		352.99		Remittance		421.88
195.80		Deposits and Advances	392.45		229.65		Deposits and Advances		263.29
Nil	<b>XI</b>	Closing Overdraft from Reserve Bank of India	Nil		1,234.89	<b>XI</b>	Cash Balance at end-		<b>1,249.21</b>
					Nil		Cash in Treasuries and Local Remittances		Nil
					0.15		Deposits with Reserve Bank		(-) 0.56
					1.94		Departmental Cash Balance including permanent advances		2.52
					1,232.80		Cash Balance Investment including investment of earmarked funds		1,247.25
<b>2,919.89</b>		<b>Total</b>		<b>8,278.88</b>	<b>2,919.89</b>		<b>Total</b>		<b>8,278.88</b>

**Appendix 1.4**  
(Reference: Paragraph 1.9.1; Page 24)

**Part B: Summarised financial position of the Government  
of Union Territory of Puducherry as on 31 March 2016**

(` in crore)

As on 31 March 2015	Liabilities	As on 31 March 2016	
(1)	(2)	(3)	
<b>4,221.46</b>	<b>Internal Debt -</b>		<b>4,812.06</b>
3,592.44	Market Loans bearing interest	4,042.44	
Nil	Market Loans not bearing interest	Nil	
Nil	Loans from Life Insurance Corporation of India	Nil	
629.02	Loans from other Institutions	769.62	
Nil	Ways and Means Advances	Nil	
Nil	Overdrafts from Reserve Bank of India	Nil	
<b>1,857.00</b>	<b>Loans and Advances from Central Government -</b>		<b>1,838.94</b>
Nil	Pre 1984-85 Loans	Nil	
1,660.27	Non-Plan Loans	1,649.26	
196.19	Loans for State Plan Schemes	189.20	
Nil	Loans for Central Plan Schemes	Nil	
0.54	Loans for Centrally Sponsored Plan Schemes	0.48	
<b>0.50</b>	<b>Contingency Fund</b>		<b>0.50</b>
<b>499.03</b>	<b>Small Savings, Provident Funds, etc.</b>		<b>538.32</b>
<b>478.15</b>	<b>Deposits</b>		<b>607.42</b>
<b>219.19</b>	<b>Reserve Funds</b>		<b>220.19</b>
<b>159.92</b>	<b>Remittance Balances</b>		<b>152.44</b>
<b>(-) 5.27</b>	<b>Suspense and Miscellaneous Balances</b>		<b>(-) 89.80</b>
<b>7,429.98</b>			<b>8,080.07</b>
	<b>Assets</b>		
<b>*5,168.76</b>	<b>Gross Capital Outlay on Fixed Assets -</b>		<b>5,607.89</b>
998.93	Investments in shares of Companies, Corporations, etc.	1,045.88**	
4,169.83	Other Capital Outlay	4,562.01	

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

\*\* Difference between Statement 1, 16 and 19 is under examination.

(1)	(2)		(3)
<b>11.42</b>	<b>Loans and Advances -</b>		<b>10.63</b>
Nil	Loans for Power Projects	Nil	
8.20	Other Development Loans	8.00	
3.22	Loans to Government servants and Miscellaneous loans	2.63	
<b>244.92</b>	<b>Reserve Fund Investments</b>		<b>263.08</b>
<b>0.48</b>	<b>Advances</b>		<b>0.58</b>
<b>989.97</b>	<b>Cash -</b>		<b>986.13</b>
Nil	Cash in Treasuries	Nil	
0.15	Deposits with Reserve Bank	(-) 0.56	
1.94	Departmental Cash Balance including Permanent Advances	2.52	
987.88	Cash Balance Investments	984.17	
<b>1,014.43</b>	<b>Deficit on Government Account -</b>		<b>1,211.76</b>
42.03	(i) Revenue deficit of the current year	197.33	
Nil	(ii) Miscellaneous Deficit	Nil	
972.40	Accumulated deficit at the beginning of the year	1,014.43	
Nil	Less: Proforma dropping	Nil	
<b>7,429.98</b>			<b>8,080.07</b>

**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 35)**

**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	800	01	01	175.00	0.00	175.00
2	06	2029	00	800	04	01	288.30	29.35	258.95
3	06	2235	60	101	01	01	324.40	240.75	83.65
4	06	2245	02	113	01	01	250.00	187.95	62.05
5	06	2408	01	102	05	01	300.00	210.60	89.40
6	06	3456	00	001	05	01	437.50	93.79	343.71
7	06	3456	00	190	01	01	170.00	108.09	61.91
8	06	3456	00	800	03	01	92.14	2.08	90.06
9	08	2041	00	001	02	01	330.94	211.79	119.15
10	09	3451	00	090	07	01	2,000.00	0.00	2,000.00
11	09	3451	00	091	07	01	456.01	0.00	456.01
12	10	2216	80	789	10	01	170.00	0.00	170.00
13	10	2216	80	800	04	04	200.00	74.82	125.18
14	10	2216	80	800	05	01	450.00	0.00	450.00
15	10	2216	80	800	05	02	90.00	0.00	90.00
16	10	2216	80	800	10	01	1,454.45	0.00	1,454.45
17	10	2216	80	800	14	01	1,253.00	0.00	1,253.00
18	10	2217	05	800	06	01	325.00	0.00	325.00
19	10	2217	05	800	06	02	75.00	0.00	75.00
20	10	2217	80	001	02	01	150.51	82.44	68.07
21	10	2217	80	800	04	01	2,429.74	0.00	2,429.74
22	10	2217	80	800	07	02	363.64	0.00	363.64
23	10	2217	80	800	07	03	181.82	0.00	181.82
24	10	2217	80	800	07	04	181.82	0.00	181.82
25	10	2501	04	105	01	01	110.00	20.00	90.00
26	10	2515	00	101	01	01	330.15	261.54	68.61
27	10	2515	00	101	30	01	150.00	0.00	150.00
28	10	2575	60	101	01	01	1,498.20	90.88	1,407.32
29	10	2575	60	101	01	02	449.90	0.00	449.90
30	10	2575	60	789	01	01	320.00	0.00	320.00

(1)	(2)	(3)					(4)	(5)	(6)
31	10	2575	60	789	01	02	96.00	0.00	96.00
32	10	3054	04	337	05	01	154.00	0.00	154.00
33	10	3475	00	108	03	01	280.00	0.00	280.00
34	10	3475	00	108	03	04	100.00	0.00	100.00
35	12	2055	00	001	01	01	1,317.00	1,016.13	300.87
36	12	2055	00	001	02	01	139.00	80.06	58.94
37	12	2055	00	115	04	01	810.03	217.40	592.63
38	12	2055	00	800	01	02	150.00	0.00	150.00
39	12	2070	00	107	01	01	463.50	311.21	152.29
40	12	2070	00	108	03	01	482.90	334.35	148.55
41	12	2070	00	800	01	01	200.00	0.00	200.00
42	13	2056	00	101	01	01	269.00	179.62	89.38
43	13	2056	00	101	02	01	351.80	129.27	222.53
44	16	2215	01	101	01	02	215.00	153.93	61.07
45	16	2215	01	102	05	01	300.00	155.93	144.07
46	16	2215	01	789	01	01	230.00	50.64	179.36
47	16	2702	02	001	01	01	216.93	146.75	70.18
48	16	2702	02	001	01	02	208.09	156.01	52.08
49	16	3054	03	337	01	01	415.00	240.01	174.99
50	16	3054	04	789	01	01	260.00	172.08	87.92
51	16	3054	80	001	01	01	1,058.95	837.53	221.42
52	16	4059	01	001	01	01	7,246.58	4,751.80	2,494.78
53	16	4059	01	001	01	02	936.61	588.30	348.31
54	16	4059	01	001	01	03	146.84	87.51	59.33
55	16	4059	01	001	01	04	169.97	95.67	74.30
56	16	4059	01	051	10	02	620.00	280.12	339.88
57	16	4059	01	800	02	01	1,198.75	839.17	359.58
58	16	4215	01	101	04	01	757.38	406.09	351.29
59	16	4215	01	102	01	01	300.00	176.35	123.65
60	16	4215	01	102	02	01	400.02	0.00	400.02
61	16	4215	01	800	03	02	500.00	125.00	375.00
62	16	4215	01	800	03	03	400.00	1.00	399.00
63	16	4215	01	800	03	04	500.00	0.00	500.00
64	16	4215	01	800	06	01	1,500.00	0.00	1,500.00
65	16	4215	01	800	06	02	300.00	0.00	300.00
66	16	4215	01	800	06	03	100.00	0.00	100.00

(1)	(2)	(3)					(4)	(5)	(6)
67	16	4215	01	800	06	04	100.00	0.00	100.00
68	16	4215	02	001	01	01	4,222.27	3,232.63	989.64
69	16	4215	02	001	01	02	356.80	272.62	84.18
70	16	4702	00	800	02	02	100.00	0.00	100.00
71	16	4702	00	800	02	03	200.00	25.00	175.00
72	16	4702	00	800	02	04	100.00	0.00	100.00
73	16	4711	03	103	01	01	106.25	44.24	62.01
74	16	4711	03	800	04	03	100.00	14.00	86.00
75	16	4711	03	800	04	04	500.00	0.00	500.00
76	16	5054	04	800	01	01	375.00	279.39	95.61
77	16	5054	04	800	03	01	510.66	393.71	116.95
78	16	5054	04	800	05	01	1,895.00	906.19	988.81
79	16	5054	04	800	09	04	300.00	0.00	300.00
80	16	5054	04	800	12	01	325.00	0.00	325.00
81	16	5054	04	800	12	02	125.00	0.00	125.00
82	17	2202	01	101	02	01	702.60	500.68	201.92
83	17	2202	01	108	01	01	2,055.46	1,238.58	816.88
84	17	2202	01	108	01	03	100.00	43.28	56.72
85	17	2202	01	108	01	04	85.36	12.81	72.55
86	17	2202	01	789	03	01	460.00	178.56	281.44
87	17	2202	01	789	03	02	100.00	46.88	53.12
88	17	2202	01	800	04	01	746.79	546.45	200.34
89	17	2202	01	800	06	01	350.00	216.79	133.21
90	17	2202	01	800	08	01	298.85	180.75	118.10
91	17	2202	02	105	01	01	176.12	111.55	64.57
92	17	2202	02	109	14	02	60.00	0.00	60.00
93	17	2202	03	103	01	01	848.00	657.51	190.49
94	17	2202	03	103	02	01	263.55	210.01	53.54
95	17	2202	03	103	08	02	512.20	407.59	104.61
96	17	2202	03	103	19	02	255.00	153.75	101.25
97	17	2202	03	103	25	01	329.00	237.73	91.27
98	17	2202	03	789	10	01	125.00	70.00	55.00
99	17	2202	03	789	14	01	1037.08	172.22	864.86
100	17	2202	03	789	15	01	252.98	39.60	213.38
101	17	2202	03	800	02	01	3,676.92	593.20	3,083.72
102	17	2202	03	800	03	01	896.92	140.40	756.52

(1)	(2)	(3)					(4)	(5)	(6)
103	17	2202	80	800	08	01	292.05	198.20	93.85
104	17	2203	00	105	06	02	270.00	0.00	270.00
105	17	2203	00	112	02	02	456.53	342.40	114.13
106	17	2203	00	789	02	01	450.00	337.50	112.50
107	17	2203	00	789	04	02	155.00	0.00	155.00
108	17	2204	00	102	01	01	451.40	281.01	170.39
109	17	2205	00	107	08	01	100.00	16.00	84.00
110	18	2210	01	001	02	01	275.00	195.34	79.66
111	18	2210	01	110	14	01	1,991.80	1,556.19	435.61
112	18	2210	01	110	15	01	190.00	132.67	57.33
113	18	2210	01	110	16	01	1,178.60	858.91	319.69
114	18	2210	01	789	01	01	358.00	264.99	93.01
115	18	2210	02	101	05	03	1,275.00	960.96	314.04
116	18	2210	02	104	02	01	131.60	79.02	52.58
117	18	2210	02	800	01	01	500.00	154.18	345.83
118	18	2210	02	800	02	01	70.00	0.00	70.00
119	18	2210	03	110	02	01	789.51	590.09	199.42
120	18	2210	05	105	11	03	249.98	0.00	249.98
121	18	2210	05	105	11	04	250.00	0.00	250.00
122	18	2210	06	101	06	01	284.52	213.10	71.42
123	18	2210	06	107	01	01	242.00	189.11	52.89
124	18	2210	80	800	04	01	1,080.00	0.00	1,080.00
125	18	2210	80	800	05	01	70.00	0.00	70.00
126	18	2210	80	800	06	01	2,729.07	1,194.15	1,534.92
127	18	2210	80	800	07	01	100.00	0.00	100.00
128	18	2210	80	800	08	01	500.00	315.42	184.58
129	18	2211	00	001	01	01	150.00	82.36	67.64
130	18	2211	00	101	02	01	382.94	302.91	80.03
131	19	3452	80	104	06	01	658.97	235.47	423.50
132	19	3452	80	104	08	01	350.00	250.00	100.00
133	19	3452	80	789	07	01	86.00	10.50	75.50
134	20	2230	03	800	01	01	57.98	0.56	57.42
135	21	2225	01	277	02	02	150.00	13.28	136.72
136	21	2225	01	277	03	01	75.00	0.00	75.00
137	21	2225	01	277	17	01	154.26	12.00	142.26
138	21	2225	01	789	23	01	3,601.00	2,504.80	1,096.20

(1)	(2)	(3)					(4)	(5)	(6)
139	21	2225	01	789	23	02	574.00	270.40	303.60
140	21	2225	01	789	24	01	500.00	1.10	498.90
141	21	2225	01	789	25	02	530.00	291.38	238.62
142	21	2225	01	789	25	04	233.00	79.63	153.37
143	21	2225	01	789	28	02	700.00	457.40	242.60
144	21	2225	01	789	29	01	149.00	0.00	149.00
145	21	2225	01	789	29	02	93.00	0.00	93.00
146	21	2225	03	277	02	01	870.00	157.91	712.09
147	21	2225	03	277	05	01	200.00	0.00	200.00
148	21	2225	03	789	02	01	245.00	194.82	50.18
149	21	2235	02	101	16	01	494.00	190.00	304.00
150	21	2235	02	102	01	01	1,100.40	817.57	282.83
151	21	2235	02	102	10	01	337.50	239.60	97.90
152	21	2235	02	102	10	02	112.50	29.91	82.59
153	21	2235	02	102	12	01	870.48	694.68	175.80
154	21	2235	02	103	06	01	623.91	225.25	398.66
155	21	2235	02	104	04	01	594.22	223.88	370.34
156	21	2235	02	104	06	01	650.00	224.90	425.10
157	21	2235	02	789	36	01	284.92	71.23	213.69
158	21	2236	02	101	01	01	741.92	362.91	379.01
159	21	2236	02	101	01	02	176.30	68.90	107.40
160	21	2236	02	101	02	01	360.34	174.90	185.44
161	21	2236	02	101	02	02	93.66	35.06	58.60
162	21	2236	02	789	01	01	193.25	112.90	80.35
163	21	4225	01	789	29	02	93.00	0.00	93.00
164	22	2404	00	195	02	01	75.00	0.00	75.00
165	22	2852	08	789	01	02	55.20	0.00	55.20
166	22	4851	00	195	01	01	175.00	0.00	175.00
167	24	2401	00	102	01	01	593.51	408.55	184.96
168	24	2401	00	102	01	02	409.46	246.40	163.06
169	24	2401	00	105	04	01	82.68	0.00	82.68
170	24	2401	00	105	04	02	183.65	0.00	183.65
171	24	2401	00	109	07	01	1,104.00	0.00	1,104.00
172	24	2401	00	109	07	02	227.00	0.00	227.00
173	24	2401	00	110	02	01	300.00	0.00	300.00
174	24	2401	00	119	01	01	982.53	405.51	577.02

*Audit Report (Union Territory Finances) for the year ended 31 March 2016*

(1)	(2)	(3)					(4)	(5)	(6)
175	24	2401	00	119	07	01	200.00	98.16	101.84
176	24	2401	00	789	09	01	256.00	0.00	256.00
177	24	2401	00	800	11	01	678.44	94.56	583.88
178	24	2401	00	800	11	02	138.00	0.33	137.67
179	24	2406	01	102	02	01	219.15	152.11	67.04
180	24	2406	01	102	06	01	80.00	0.00	80.00
181	24	2415	01	789	01	02	500.00	100.00	400.00
182	24	2435	01	101	02	01	800.00	557.77	242.23
183	24	2435	01	101	02	02	180.50	110.00	70.50
184	24	2702	02	001	01	01	454.00	145.93	308.07
185	24	2702	02	001	02	01	284.55	212.29	72.26
186	25	2403	00	101	01	01	359.56	269.47	90.09
187	25	2403	00	102	01	01	500.89	352.31	148.58
188	25	2403	00	102	03	01	126.37	55.51	70.86
189	25	2403	00	800	10	01	285.03	25.74	259.29
190	26	2405	00	001	01	01	222.00	153.68	68.32
191	26	2405	00	800	02	01	400.00	250.00	150.00
192	27	2505	02	101	01	02	650.00	0.00	650.00
193	27	2505	02	101	02	01	487.50	222.67	264.83
194	27	2505	02	101	03	01	150.00	0.00	150.00
195	27	2505	02	101	04	01	1,032.33	302.35	729.98
196	27	2505	02	789	01	01	162.50	84.25	78.25
197	27	2505	02	789	02	01	546.70	9.70	537.00
198	28	2851	00	789	01	01	109.55	20.33	89.22
199	29	2801	05	001	01	02	178.64	124.10	54.54
200	29	2801	05	800	01	02	21,000.00	16,000.00	5,000.00
201	29	2801	05	800	04	01	535.00	337.85	197.15
202	29	2801	05	800	05	01	174.71	100.67	74.04
203	29	2801	05	800	09	01	92.00	31.94	60.06
204	29	2801	80	800	01	01	226.13	174.44	51.69
205	29	4801	05	789	02	01	85.00	22.45	62.55
206	29	4801	05	789	06	01	825.00	100.00	725.00
207	29	4801	05	799	01	01	1,983.00	986.00	997.00
208	29	4801	05	800	11	01	525.54	66.42	459.12
209	29	4801	05	800	47	02	241.55	186.62	54.93
210	29	4801	05	800	48	01	1,880.88	1,305.62	575.26

(1)	(2)	(3)					(4)	(5)	(6)
211	29	4801	05	800	50	01	450.00	0.00	450.00
212	29	4801	05	800	53	01	1,000.00	0.00	1,000.00
213	30	5051	02	200	05	01	907.00	655.80	251.20
214	30	5051	02	200	06	01	543.00	0.00	543.00
215	32	2056	00	101	01	01	120.00	4.45	115.55
216	32	2230	03	101	01	01	125.00	12.00	113.00
217	32	3452	01	800	02	06	250.00	120.00	130.00
218	32	4055	00	211	01	01	600.00	354.27	245.73
219	32	4202	01	203	01	01	100.00	49.99	50.01
220	32	4210	01	800	03	02	749.00	5.37	743.63
221	32	4210	01	800	03	03	749.00	0.00	749.00
222	32	4225	01	789	01	02	99.74	0.00	99.74
223	32	4235	02	800	01	01	74.20	12.02	62.18
224	32	4401	00	800	01	01	245.00	127.00	118.00
225	32	4405	00	104	01	03	100.00	0.00	100.00
226	32	4405	00	104	02	03	684.00	0.00	684.00
227	32	5055	00	800	02	02	325.00	91.43	233.57
228	32	5452	01	800	28	03	300.00	114.72	185.28
229	32	5452	01	800	28	04	400.00	198.37	201.63
230	32	5452	01	800	29	01	200.00	51.79	148.21
231	32	5452	01	800	30	02	500.00	137.65	362.35
232	32	5452	01	800	32	01	225.00	0.00	225.00
233	32	5452	01	800	33	04	175.00	116.14	58.86
234	32	5452	01	800	34	03	295.00	175.00	120.00
235	32	5452	01	800	37	01	200.00	0.00	200.00
236	32	5452	01	800	38	01	200.00	0.00	200.00
237	32	5452	01	800	39	01	300.00	0.00	300.00
238	32	5452	01	800	40	03	150.00	0.00	150.00
239	33	2049	01	200	02	07	1,400.00	1,059.84	340.16
240	33	2049	02	213	01	07	66.00	0.00	66.00
241	33	2049	03	104	01	07	3,600.00	2,394.07	1,205.93
242	33	2049	04	101	01	07	972.45	164.24	808.21
243	33	2049	05	105	02	07	344.90	42.30	302.60
244	33	6003	00	109	02	07	3,173.44	2,102.67	1,070.77
245	33	6004	01	101	01	07	7,014.86	5,228.57	1,786.29
246	33	6004	02	101	01	07	3,349.70	698.10	2,651.60
<b>Total</b>							<b>1,62,121.13</b>	<b>77,917.08</b>	<b>84,204.05</b>

**Appendix 2.2**  
(Reference: Paragraph 2.3.3; Page 37)

**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	05	2015	00	103	01	01	148.00	219.92	71.92
2	06	2245	02	101	01	02	1,576.84	2,069.12	492.28
3	10	2216	80	800	04	01	1,895.55	2,482.17	586.62
4	10	2217	05	800	03	01	1,005.00	1,556.88	551.88
5	10	2217	05	800	03	02	94.00	202.00	108.00
6	10	2217	80	191	10	01	500.00	750.00	250.00
7	10	2217	80	191	17	01	0.01	195.30	195.29
8	10	2250	00	103	01	01	283.30	385.40	102.10
9	16	2059	60	051	02	01	0.01	174.41	174.40
10	16	2059	80	051	05	04	0.01	158.17	158.16
11	16	4059	01	051	11	01	30.00	110.00	80.00
12	16	4711	03	800	02	01	80.00	138.50	58.50
13	16	4711	03	800	04	01	1,092.00	1,672.07	580.07
14	16	4711	03	800	04	02	300.00	383.48	83.48
15	16	5054	04	800	01	03	60.00	140.00	80.00
16	16	5054	04	800	02	01	155.00	228.67	73.67
17	16	5054	04	800	09	01	3,293.00	4,140.34	847.34
18	16	5054	04	800	09	02	400.00	1,407.35	1,007.35
19	16	5054	04	800	09	03	200.00	760.00	560.00
20	17	2202	01	789	04	01	47.58	171.98	124.40
21	17	2236	02	102	01	01	250.01	307.01	57.00
22	19	2070	00	115	01	01	106.00	204.52	98.52
23	19	3452	80	104	07	01	471.00	603.81	132.81
24	21	2225	01	789	25	01	1,570.00	2,269.63	699.63
25	21	2225	01	789	27	02	400.00	800.08	400.08
26	21	2235	02	001	02	01	1,672.17	4,287.49	2,615.32
27	21	2235	02	104	02	01	1,743.99	2,264.11	520.12
28	21	2235	02	104	02	02	503.72	656.35	152.63
29	21	2235	02	789	09	01	3,457.12	4,344.37	887.25
30	21	2235	02	789	09	02	736.83	913.85	177.02

(1)	(2)	(3)					(4)	(5)	(6)
31	22	4851	00	195	01	02	300.00	425.00	125.00
32	24	2245	02	101	01	01	25.00	1,099.88	1,074.88
33	24	2245	02	101	01	02	45.00	850.64	805.64
34	24	2245	02	101	01	04	20.00	111.51	91.51
35	24	2401	00	102	03	01	200.00	300.00	100.00
36	24	2401	00	108	03	01	1.00	200.56	199.56
37	27	2505	02	101	01	01	900.00	1,292.57	392.57
38	29	2049	60	101	01	01	181.49	286.04	104.55
39	32	4202	01	800	02	02	0.01	100.00	99.99
40	32	4202	03	800	01	02	50.00	212.48	162.48
41	32	4210	01	110	01	02	30.00	125.00	95.00
42	33	2049	01	305	01	07	100.00	241.05	141.05
43	33	6003	00	109	01	07	2,229.56	3,104.22	874.66
<b>Total</b>							<b>26,153.20</b>	<b>42,345.94</b>	<b>16,192.74</b>

**Appendix 2.3**

**(Reference: Paragraph 2.3.4; Page 37)**

**Part A: Excessive/unnecessary re-appropriation of funds**

( in lakh)

Sl.No	Grant	Heads of Account					Provision	Re-appropriation	Total	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)	(7)	(8)
1	06	2216	03	102	01	01	131.40	40.49	171.89	130.69	41.20
2	06	2245	02	101	02	01	5.00	41.25	46.25	0.00	46.25
3	06	2245	02	117	01	02	0.00	2.46	2.46	0.00	2.46
4	06	2245	80	001	01	01	45.52	19.33	64.85	13.57	51.28
5	06	3456	00	190	01	01	170.00	15.15	185.15	108.09	77.06
6	06	3456	00	800	09	01	0.00	140.00	140.00	0.00	140.00
7	09	3451	00	090	01	01	70.00	6.00	76.00	69.73	6.27
8	10	2053	00	101	02	02	25.85	1.45	27.30	20.10	7.20
9	10	2216	80	103	01	01	180.00	30.00	210.00	180.00	30.00
10	10	2216	80	800	04	02	250.00	89.32	339.32	249.72	89.60
11	10	2217	01	789	01	01	86.00	6.57	92.57	86.00	6.57
12	10	2217	05	191	03	01	0.00	35.45	35.45	0.00	35.45
13	10	2217	05	789	03	04	20.00	4.00	24.00	12.94	11.06
14	10	2217	05	800	03	04	90.00	29.00	119.00	88.72	30.28
15	10	2217	80	191	17	02	0.00	39.06	39.06	0.00	39.06
16	10	2217	80	191	17	03	0.00	9.76	9.76	0.00	9.76
17	10	2217	80	191	17	04	0.00	19.53	19.53	0.00	19.53
18	10	2515	00	101	01	02	47.25	2.03	49.28	46.20	3.08
19	10	2515	00	101	19	01	0.00	5.52	5.52	0.00	5.52
20	10	3475	00	108	03	01	280.00	25.52	305.52	0.00	305.52
21	12	2055	00	104	01	03	184.50	4.05	188.55	183.67	4.88
22	12	2055	00	109	01	03	307.50	2.70	310.20	302.79	7.41
23	12	2070	00	108	04	04	56.81	1.56	58.37	54.83	3.54
24	13	2056	00	001	01	01	46.00	2.07	48.07	29.20	18.87
25	16	2215	01	102	02	01	75.00	1.31	76.31	59.31	17.00
26	16	2215	01	102	03	01	3,100.00	18.22	3,118.22	2,908.22	210.00
27	16	2215	01	102	07	03	190.00	6.00	196.00	156.00	40.00
28	16	3054	80	800	01	01	155.00	3.35	158.35	107.42	50.93
29	16	3054	80	800	02	01	29.50	1.38	30.88	12.88	18.00
30	16	4215	01	800	06	01	1,500.00	1,775.00	3,275.00	0.00	3,275.00
31	17	2202	01	800	08	01	298.85	231.51	530.36	180.75	349.61
32	17	2202	02	105	03	01	6.54	2.10	8.64	1.64	7.00
33	17	2202	02	109	02	01	2,960.13	22.63	2,982.76	2,840.77	141.99
34	17	2202	02	109	08	02	390.00	5.00	395.00	362.50	32.50

(1)	(2)	(3)					(4)	(5)	(6)	(7)	(8)
35	17	2202	03	103	11	02	145.57	3.93	149.50	144.60	4.90
36	17	2202	03	103	25	01	329.00	10.00	339.00	237.73	101.27
37	17	2202	80	001	02	01	108.78	1.12	109.90	108.49	1.41
38	17	2204	00	101	01	02	9.50	3.30	12.80	8.06	4.74
39	17	2205	00	105	04	02	13.46	1.17	14.63	7.63	7.00
40	17	2205	00	107	05	01	14.50	1.72	16.22	13.93	2.29
41	17	2236	02	102	01	02	36.01	32.29	68.30	20.95	47.35
42	18	2210	03	104	01	01	270.50	2.28	272.78	232.65	40.13
43	18	2210	80	800	05	01	70.00	7.00	77.00	0.00	77.00
44	19	2075	00	800	01	01	140.00	23.90	163.90	107.65	56.25
45	20	2230	01	103	04	01	68.45	3.16	71.61	56.51	15.10
46	21	2225	01	789	27	01	1,150.00	70.00	1,220.00	1,124.67	95.33
47	21	2225	03	277	03	01	0.00	70.00	70.00	0.00	70.00
48	21	2225	80	800	03	01	40.00	6.50	46.50	40.00	6.50
49	21	2235	02	101	04	01	16.22	1.60	17.82	15.18	2.64
50	21	2235	02	101	14	01	5.00	55.00	60.00	0.00	60.00
51	21	2235	02	101	14	02	0.00	75.00	75.00	0.00	75.00
52	21	2235	02	102	01	02	102.84	5.17	108.01	99.52	8.49
53	21	2235	02	102	03	01	179.49	9.02	188.51	177.60	10.91
54	21	2235	02	103	18	01	45.00	7.33	52.33	20.00	32.33
55	21	2235	02	103	18	04	0.00	8.20	8.20	0.00	8.20
56	21	2235	02	103	20	01	0.00	6.05	6.05	0.00	6.05
57	21	2235	02	103	20	04	0.00	12.10	12.10	0.00	12.10
58	21	2235	02	103	21	01	0.00	37.00	37.00	0.00	37.00
59	21	2235	02	103	22	01	0.00	7.00	7.00	0.00	7.00
60	21	2235	02	104	09	02	27.84	2.48	30.32	25.23	5.09
61	21	2235	02	104	09	03	7.80	1.09	8.89	7.61	1.28
62	21	2235	02	789	16	02	25.00	11.15	36.15	15.27	20.88
63	21	2235	02	789	16	04	6.00	2.42	8.42	5.61	2.81
64	22	2404	00	195	04	01	270.50	75.00	345.50	270.50	75.00
65	22	2425	00	001	02	01	85.29	33.42	118.71	49.11	69.60
66	23	3454	02	800	13	01	31.99	27.05	59.04	0.00	59.04
67	24	2401	00	789	04	04	0.00	3.50	3.50	0.00	3.50
68	24	2401	00	789	07	02	0.00	3.00	3.00	0.00	3.00
69	24	2401	00	800	15	01	10.80	11.71	22.51	0.00	22.51
70	24	2406	01	102	09	01	0.00	48.00	48.00	0.00	48.00
71	25	2403	00	101	08	01	266.24	39.61	305.85	240.76	65.09
72	25	2403	00	103	01	01	20.39	1.95	22.34	17.67	4.67
73	25	2403	00	103	02	01	55.31	1.27	56.58	52.04	4.54
74	27	2505	02	101	02	01	487.50	32.50	520.00	222.67	297.33

(1)	(2)	(3)					(4)	(5)	(6)	(7)	(8)
75	27	2515	00	789	02	02	10.00	6.40	16.40	10.00	6.40
76	28	2851	00	003	01	02	22.00	10.03	32.03	21.05	10.98
77	28	2852	08	202	03	01	650.00	7.00	657.00	588.50	68.50
78	29	2801	05	001	02	01	6,435.19	155.62	6,590.81	6,174.86	415.95
79	29	2801	05	800	05	01	174.71	2.01	176.72	100.67	76.05
80	29	4801	05	800	06	01	987.10	3.69	990.79	938.43	52.36
81	32	4070	00	800	02	01	0.00	2.00	2.00	0.00	2.00
82	32	4202	01	800	02	04	196.00	4.00	200.00	193.49	6.51
83	09	3451	00	091	07	01	456.01	43.99	500.00	0.00	500.00
84	10	2217	80	800	08	01	0.01	199.99	200.00	0.00	200.00
85	10	2217	80	800	10	01	0.01	49.99	50.00	0.00	50.00
86	18	2210	05	105	10	01	0.01	1,899.99	1,900.00	0.00	1,900.00
87	24	2402	00	102	02	01	0.01	274.35	274.36	0.00	274.36
88	27	2505	02	101	04	01	1,032.33	185.63	1,217.96	302.35	915.61
<b>Total</b>							<b>24,703.21</b>	<b>6,237.45</b>	<b>30,940.66</b>	<b>19,856.75</b>	<b>11,083.91</b>

**Part B: Re-appropriation of funds without any provision**  
(Reference: Paragraph 2.3.4; Page 37)

(In `)

Sl.No	Grant	Heads of Account					Provision	Re-appropriation	Total	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)	(7)	(8)
1	06	2245	02	113	01	02	0	2,78,000	2,78,000	2,78,000	0
2	06	2245	02	117	01	01	0	26,21,000	26,21,000	26,21,000	0
3	09	3451	00	090	03	03	0	79,000	79,000	79,000	0
4	10	3475	00	108	01	04	0	47,89,000	47,89,000	47,88,207	793
5	12	2055	00	800	02	01	0	20,57,000	20,57,000	1,06,070	19,50,930
6	16	2059	60	051	02	02	0	17,99,000	17,99,000	17,99,000	0
7	16	2059	60	051	02	04	0	42,27,000	42,27,000	18,42,858	23,84,142
8	16	4215	01	800	05	03	0	25,000	25,000	24,600	400
9	20	2230	03	800	01	02	0	61,60,000	61,60,000	4,98,000	56,62,000
10	21	2235	02	789	10	01	0	24,26,000	24,26,000	24,25,920	80
11	25	2403	00	800	09	01	0	34,14,000	34,14,000	20,43,398	13,70,602
12	32	2403	00	101	02	01	0	10,00,000	10,00,000	10,00,000	0
13	32	2403	00	101	02	02	0	20,00,000	20,00,000	19,96,506	3,494
14	32	2403	00	101	02	04	0	5,00,000	5,00,000	4,80,652	19,348
15	32	3452	01	800	12	01	0	50,00,000	50,00,000	50,00,000	0
16	32	4070	00	800	03	01	0	46,00,000	46,00,000	46,00,000	0
17	32	4202	01	800	03	02	0	1,00,000	1,00,000	99,920	80
<b>Total</b>								<b>4,10,75,000</b>	<b>4,10,75,000</b>	<b>2,96,83,131</b>	<b>1,13,91,869</b>

**Appendix 2.4**  
(Reference: Paragraph 2.3.5; Page 37)

**Cases of substantial surrenders made during 2015-16**

(₹ in lakh)

Sl.No.	Grant	Heads of Account					Provision	Surrender
1.	01	2011	02	800	01	01	175.00	175.00
2.	02	2012	03	101	01	01	16.00	14.00
3.	09	3451	00	090	07	01	2,000.00	1,937.44
4.	10	2216	80	800	10	01	1,454.45	1,453.80
5.	10	2217	05	800	06	01	325.00	325.00
6.	10	2217	80	800	07	02	363.64	350.00
7.	10	2217	80	800	07	03	181.82	180.00
8.	10	2501	04	105	01	01	110.00	90.00
9.	10	2501	04	105	06	01	10.00	10.00
10.	10	2501	04	105	08	01	50.00	50.00
11.	10	2501	04	105	10	01	50.00	50.00
12.	10	2515	00	101	30	01	150.00	150.00
13.	10	2515	00	101	30	02	50.00	40.00
14.	10	2575	60	101	01	01	1,498.20	1,400.00
15.	10	2575	60	101	01	02	449.90	440.00
16.	10	2575	60	789	01	01	320.00	320.00
17.	10	2575	60	789	01	02	96.00	96.00
18.	10	3475	00	108	03	03	50.00	50.00
19.	10	3475	00	108	03	04	100.00	100.00
20.	11	2030	01	101	01	01	10.38	7.02
21.	13	2056	00	101	01	04	26.50	13.35
22.	13	2056	00	101	02	01	351.80	210.94
23.	13	2056	00	102	02	01	2.00	1.50
24.	16	2215	01	052	01	02	14.50	12.00
25.	16	2215	01	789	01	01	230.00	179.00
26.	16	2215	01	800	03	01	50.01	50.00
27.	16	2216	01	106	02	01	47.38	25.00
28.	16	3054	03	103	01	01	65.00	50.00
29.	16	3054	03	337	01	03	40.00	30.00
30.	16	3054	80	052	01	01	48.78	40.00
31.	16	3054	80	800	01	01	155.00	89.00
32.	16	3054	80	800	02	01	29.50	18.00

(` in lakh)

Sl.No.	Grant	Heads of Account					Provision	Surrender
33.	16	4215	01	102	02	01	400.02	310.00
34.	17	2202	01	108	01	04	85.36	68.00
35.	17	2202	01	789	03	01	460.00	280.00
36.	17	2202	02	109	10	01	12.00	10.00
37.	17	2202	03	789	15	01	252.98	210.00
38.	17	2202	03	800	03	01	896.92	756.00
39.	17	2203	00	105	06	02	270.00	270.00
40.	17	2204	00	101	02	02	15.00	8.00
41.	17	2204	00	102	04	01	17.41	16.00
42.	17	2204	00	104	04	01	31.60	30.00
43.	17	2205	00	105	03	01	51.61	28.00
44.	17	2205	00	105	04	01	74.10	39.00
45.	17	2205	00	107	02	02	6.80	6.00
46.	18	2210	02	800	01	01	500.00	340.00
47.	18	2210	05	105	11	04	250.00	245.00
48.	18	2210	80	800	07	01	100.00	100.00
49.	18	2210	80	800	10	07	50.00	50.00
50.	19	3452	80	104	06	01	659.87	420.00
51.	19	3452	80	789	07	01	86.00	70.00
52.	20	2230	03	101	17	02	43.11	40.00
53.	20	2230	03	101	19	02	22.07	20.00
54.	23	3454	02	001	01	03	0.03	0.03
55.	24	2401	00	109	07	01	1,104.00	1,000.00
56.	24	2401	00	109	07	02	227.00	200.00
57.	24	2401	00	119	01	01	982.53	500.00
58.	24	2401	00	789	09	01	256.00	250.00
59.	24	2401	00	800	11	01	678.44	550.00
60.	25	2403	00	001	04	01	8.04	4.50
61.	25	2403	00	789	03	01	40.00	40.00
62.	25	2403	00	800	10	01	285.03	192.00
63.	26	4405	00	195	01	01	0.01	0.01
64.	26	4405	00	195	01	02	0.01	0.01
65.	26	4405	00	195	01	03	0.01	0.01
66.	26	4405	00	195	01	04	0.01	0.01
67.	26	6405	00	195	01	01	0.01	0.01
68.	26	6405	00	195	01	02	0.01	0.01

( in lakh)

Sl.No.	Grant	Heads of Account					Provision	Surrender
69.	26	6405	00	195	01	03	0.01	0.01
70.	26	6405	00	195	01	04	0.01	0.01
71.	28	2851	00	001	03	02	14.00	12.00
72.	28	2851	00	001	04	01	50.00	31.00
73.	28	2851	00	101	01	02	12.79	8.00
74.	28	2851	00	106	01	01	41.78	22.00
75.	28	2851	00	789	01	01	109.55	88.00
76.	28	2851	00	789	02	02	17.84	13.00
77.	28	2851	00	789	04	01	16.50	12.00
78.	28	4885	01	190	02	02	1.02	1.02
79.	29	2801	05	800	09	01	92.00	59.00
80.	29	4801	05	789	02	01	85.00	62.54
81.	29	4801	05	789	04	01	40.00	35.06
82.	29	4801	05	789	04	02	16.00	10.56
83.	29	4801	05	789	05	01	30.00	28.27
84.	29	4801	05	789	05	02	2.00	1.30
85.	29	4801	05	789	05	04	2.00	1.70
86.	29	4801	05	789	06	01	825.00	725.00
87.	29	4801	05	789	11	01	50.00	50.00
88.	29	4801	05	789	11	02	10.00	10.00
89.	29	4801	05	799	01	01	1,983.00	997.00
90.	29	4801	05	800	10	01	44.00	22.90
91.	29	4801	05	800	10	02	20.00	10.09
92.	29	4801	05	800	11	01	525.54	458.48
93.	29	4801	05	800	11	03	10.00	6.66
94.	29	4801	05	800	50	01	450.00	450.00
95.	29	4801	05	800	53	01	1,000.00	1,000.00
96.	31	7610	00	201	01	07	10.00	6.00
97.	31	7610	00	202	01	07	10.00	6.80
98.	32	2056	00	101	01	01	124.34	105.00
99.	32	2202	02	109	03	01	38.00	33.00
100.	32	2202	02	109	03	03	8.00	7.87
101.	32	2210	01	110	02	02	2.50	1.50
102.	32	2230	03	101	01	01	125.00	113.00
103.	32	2230	03	101	01	02	50.00	42.63
104.	32	2230	03	101	02	01	30.00	26.87

(` in lakh)

Sl.No.	Grant	Heads of Account					Provision	Surrender
105.	32	2235	02	001	02	01	10.00	8.35
106.	32	2235	02	101	01	02	45.00	35.00
107.	32	2401	00	800	01	04	45.00	25.00
108.	32	2401	00	800	02	01	32.00	30.00
109.	32	2403	00	101	01	01	15.00	13.00
110.	32	2403	00	101	01	02	20.00	15.00
111.	32	2403	00	102	01	01	15.00	14.00
112.	32	2403	00	103	01	01	10.00	9.00
113.	32	2403	00	800	01	01	5.00	4.00
114.	32	4210	01	800	03	02	749.00	690.00
115.	32	4210	01	800	03	03	749.00	429.00
116.	32	4225	01	789	01	02	99.74	91.70
117.	32	4250	00	201	01	01	25.00	22.50
118.	32	5055	00	800	02	02	325.00	230.00
119.	33	6004	02	101	01	07	3,349.70	2,651.60
<b>Total</b>							<b>27,727.16</b>	<b>22,736.06</b>

**Appendix 2.5**  
(Reference: Paragraph 2.3.6; Page 37)

**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
<b>Revenue</b>					
1	12	Police	15.09	2.69	12.40
2	18	Medical	74.01	31.59	42.42
3	23	Statistics	1.30	0.56	0.74
<b>Total - Revenue</b>			<b>90.40</b>	<b>34.84</b>	<b>55.56</b>
<b>Capital</b>					
4	16	Public Works	83.94	28.71	55.23
5	30	Ports and Pilotage	7.94	2.50	5.44
6	32	Building Programmes	53.45	23.76	29.69
<b>Total - Capital</b>			<b>145.33</b>	<b>54.97</b>	<b>90.36</b>
<b>Grand Total</b>			<b>235.73</b>	<b>89.81</b>	<b>145.92</b>

**Appendix 2.6**  
**(Reference: Paragraph 2.3.7; Page 37)**

**Details of rush of expenditure during last quarter of the year and  
during March 2016**

Sl. No.	Grant No.	Head of Account	Total expenditure during the year ( )	Expenditure incurred ( )		Percentage to total expenditure	
				During last quarter of the year	During March 2016	During last quarter of the year	During March 2016
1.	05	2015.00.106.01.01	1,56,48,966	1,56,48,966	85,78,949	100.00	54.82
2.	06	2029.00.800.04.01	29,35,154	26,64,494	24,84,750	90.78	84.65
3.	33	2048.00.200.01.01	1,00,00,000	1,00,00,000	1,00,00,000	100.00	100.00
4.		2049.01.200.03.07	4,39,19,953	4,39,19,953	4,39,19,953	100.00	100.00
5.		2049.01.305.01.07	2,41,04,750	2,02,52,310	2,02,52,310	84.02	84.02
6.		2049.03.104.01.07	23,94,07,000	23,94,07,000	23,94,07,000	100.00	100.00
7.		2049.03.108.01.07	3,70,00,000	3,70,00,000	3,70,00,000	100.00	100.00
8.		2049.04.104.01.07	134,88,00,406	108,41,65,766	103,67,57,549	80.38	76.87
9.		2049.05.105.02.07	42,30,071	37,96,280	37,96,280	89.75	89.75
10.		12	2055.00.115.03.01	15,13,940	14,43,120	14,43,120	95.32
11.	2055.00.115.04.01		2,17,40,000	2,17,40,000	2,17,40,000	100.00	100.00
12.	16	2059.60.051.02.04	18,42,858	17,07,800	16,63,000	92.67	90.24
13.	17	2202.01.789.04.01	1,71,98,000	1,06,10,000	1,06,10,000	61.69	61.69
14.		2202.02.789.05.01	15,79,000	15,79,000	15,79,000	100.00	100.00
15.		2202.03.789.10.01	70,00,000	70,00,000	70,00,000	100.00	100.00
16.		2202.03.789.15.01	39,60,000	39,60,000	39,60,000	100.00	100.00
17.		2202.80.003.01.01	2,81,26,000	2,81,26,000	2,81,26,000	100.00	100.00
18.		2202.80.789.04.01	27,08,000	27,08,000	18,00,000	100.00	66.47
19.	17	2203.00.789.01.01	20,00,000	20,00,000	20,00,000	100.00	100.00
20.	32	2205.00.105.01.01	20,00,000	15,43,073	15,32,249	77.15	76.61
21.	18	2210.02.800.01.01	1,54,17,500	1,44,17,500	1,44,17,500	93.51	93.51
22.	18	2210.80.800.03.01	50,00,000	50,00,000	50,00,000	100.00	100.00
23.	10	2217.05.789.01.01	86,00,000	67,69,000	67,69,000	78.71	78.71
24.		2217.05.789.03.02	27,00,000	27,00,000	27,00,000	100.00	100.00
25.		2217.05.800.03.02	2,01,99,848	1,08,07,604	1,08,00,000	53.50	53.47
26.		2217.05.800.03.04	88,72,284	45,03,900	45,03,900	50.76	50.76
27.	19	2220.60.101.04.01	93,12,163	70,42,021	58,38,378	75.62	62.70
28.	21	2225.01.277.03.02	25,00,000	25,00,000	25,00,000	100.00	100.00
29.		2225.03.190.01.01	50,00,000	50,00,000	50,00,000	100.00	100.00

Sl. No.	Grant No.	Head of Account	Total expenditure during the year ( )	Expenditure incurred ( )		Percentage to total expenditure	
				During last quarter of the year	During March 2016	During last quarter of the year	During March 2016
30.	21	2235.02.103.15.02	17,97,064	17,97,064	17,97,064	100.00	100.00
31.		2235.02.104.12.01	8,93,72,000	8,93,72,000	8,93,72,000	100.00	100.00
32.		2235.02.789.16.01	1,13,99,475	74,60,088	74,60,088	65.44	65.44
33.	17	2236.02.789.01.04	24,99,534	24,99,534	24,99,534	100.00	100.00
34.	06	2245.02.101.02.02	17,25,431	13,25,431	13,25,431	76.82	76.82
35.		2245.02.113.01.02	27,80,000	27,80,000	27,80,000	100.00	100.00
36.	10	2250.00.103.03.01	59,63,300	38,65,000	38,65,000	64.81	64.81
37.	24	2401.00.113.03.01	38,61,465	33,17,738	31,88,759	85.92	82.58
38.		2401.00.113.03.02	19,76,171	18,12,808	17,73,750	91.73	89.76
39.		2401.00.119.07.01	98,16,000	50,00,000	50,00,000	50.94	50.94
40.	24	2401.00.789.01.02	27,32,219	27,21,443	21,02,763	99.61	76.96
41.		2401.00.789.04.01	30,00,000	30,00,000	30,00,000	100.00	100.00
42.	32	2401.00.789.01.04	19,99,998	17,50,431	17,50,431	87.52	87.52
43.		2401.00.800.03.01	18,00,000	14,36,759	14,23,389	79.82	79.08
44.	24	2401.00.800.11.01	94,56,000	71,72,000	71,72,000	75.85	75.85
45.	32	2403.00.101.02.02	19,96,506	19,96,506	14,05,137	100.00	70.38
46.	25	2403.00.103.03.01	36,33,519	32,38,628	19,51,996	89.13	53.72
47.		2403.00.103.03.02	15,43,735	11,50,895	11,50,895	74.55	74.55
48.	25	2403.00.789.02.02	14,66,795	12,78,587	12,66,121	87.17	86.32
49.	24	2415.01.789.01.02	1,00,00,000	1,00,00,000	1,00,00,000	100.00	100.00
50.	10	2501.04.105.01.01	20,00,000	20,00,000	20,00,000	100.00	100.00
51.	27	2505.02.101.02.01	2,22,67,000	1,30,00,000	1,30,00,000	58.38	58.38
52.		2505.02.789.01.01	84,25,000	45,00,000	45,00,000	53.41	53.41
53.		2515.00.800.05.01	40,00,000	30,00,000	30,00,000	75.00	75.00
54.	24	2702.02.001.01.02	11,54,771	10,12,391	10,12,391	87.67	87.67
55.	32	3452.01.800.12.01	50,00,000	50,00,000	48,89,753	100.00	97.80
56.	06	3456.00.001.05.03	26,67,448	20,11,424	18,71,995	75.41	70.18
57.		3456.00.190.01.01	1,08,09,458	76,78,805	76,78,805	71.04	71.04
58.	10	3475.00.108.01.04	47,88,207	47,88,207	47,88,207	100.00	100.00
59.	16	4059.01.051.10.01	5,00,00,000	3,02,86,332	2,70,08,168	60.57	54.02
60.	16	4059.01.051.11.01	1,10,00,000	1,06,27,124	77,98,100	96.61	70.89
61.	32	4070.00.800.03.01	46,00,000	46,00,000	46,00,000	100.00	100.00
62.	17	4202.01.203.04.01	12,72,000	12,72,000	12,72,000	100.00	100.00

*Audit Report (Union Territory Finances) for the year ended 31 March 2016*

Sl. No.	Grant No.	Head of Account	Total expenditure during the year ( )	Expenditure incurred ( )		Percentage to total expenditure	
				During last quarter of the year	During March 2016	During last quarter of the year	During March 2016
63.	32	4202.01.800.02.02	1,00,00,000	1,00,00,000	1,00,00,000	100.00	100.00
64.		4202.01.800.02.03	1,00,00,000	72,26,309	72,26,309	72.26	72.26
65.		4210.01.110.01.02	1,25,00,000	1,01,11,944	1,00,69,114	80.90	80.55
66.	18	4210.80.800.01.01	1,67,23,173	1,67,23,173	1,67,23,173	100.00	100.00
67.	21	4225.01.789.29.01	1,07,06,796	1,07,06,796	1,07,06,796	100.00	100.00
68.	32	4235.02.789.02.01	29,27,000	24,99,442	24,79,442	85.39	84.71
69.		4235.02.800.01.01	12,02,166	12,02,166	12,02,166	100.00	100.00
70.	24	4401.00.800.02.01	1,59,17,000	1,59,17,000	1,59,17,000	100.00	100.00
71.	29	4801.05.789.06.01	1,00,00,000	1,00,00,000	1,00,00,000	100.00	100.00
72.	32	5452.01.800.28.03	1,14,72,039	60,44,007	60,14,787	52.68	52.43
73.		5452.01.800.34.03	1,75,00,000	1,75,00,000	1,75,00,000	100.00	100.00
		<b>Total</b>	<b>230,90,67,163</b>	<b>194,86,93,819</b>	<b>188,27,21,502</b>		

**Appendix 3.1**  
**(Reference: Paragraph 3.1; Page 41)**

**Details of outstanding Utilisation Certificates**

Sl. No.	Department	Number of certificates outstanding	Amount ( in lakh)
1	Adi-Dravidar Welfare	107	5,982.42
2	Agriculture	36	1,723.17
3	Animal Husbandry and Animal Welfare	12	504.06
4	Art and Culture	6	22.07
5	Civil Supplies and Consumer Affairs	12	660.61
6	Co-operation	27	1,823.93
7	Education	27	1,272.38
8	Fisheries and Fishermen Welfare	24	1,092.11
9	Health	4	387.50
10	Hindu Religious Institutions/WAKF Board	298	1,038.63
11	Industries	9	214.44
12	Information Technology	2	4.44
13	Labour	6	155.48
14	Local Administration	139	4,666.92
15	Science, Technology and Environment	2	372.64
16	Social Welfare	9	490.84
17	Tourism	12	765.85
18	Town and Country Planning	86	952.94
19	Women and Child Development	9	402.94
<b>Total</b>		<b>827</b>	<b>22,533.37</b>

**Appendix 3.2**  
**(Reference: Paragraph 3.2; Page 42)**

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

<b>Sl. No.</b>	<b>Name of the Autonomous Body/Authority</b>	<b>Year for which accounts were due</b>
1	Puducherry Municipality	2008-09 to 2014-15
2	Oulgaret Municipality	2008-09 to 2014-15
3	Karaikal Municipality	2008-09 to 2014-15
4	Mahe Municipality	2008-09 to 2014-15
5	Yanam Municipality	2008-09 to 2014-15
6	Ariankuppam Commune Panchayat	2008-09 to 2014-15
7	Villianur Commune Panchayat	2008-09 to 2014-15
8	Bahour Commune Panchayat	2008-09 to 2014-15
9	Mannadipet Commune Panchayat	2008-09 to 2014-15
10	Nettapakkam Commune Panchayat	2008-09 to 2014-15
11	Neravy Commune Panchayat	2008-09 to 2014-15
12	Kottucherry Commune Panchayat	2008-09 to 2014-15
13	T.R. Pattinam Commune Panchayat	2008-09 to 2014-15
14	Thirunallar Commune Panchayat	2008-09 to 2014-15
15	Nedungadu Commune Panchayat	2008-09 to 2014-15
16	Pondicherry Fishing Harbour Management Society	2013-14 & 2014-15
17	Krishi Vigyan Kendra, Puducherry	2014-15
18	Krishi Vigyan Kendra, Karaikal	2014-15
19	Pondicherry Fishermen Welfare Distress Relief Society, Puducherry	2012-13 to 2014-15
20	Pondicherry Institute of Hotel Management and Catering Technology, Puducherry	2013-14 & 2014-15
21	Pondicherry Institute of Linguistics and Culture, Puducherry	2013-14 & 2014-15
22	Puducherry Marketing Committee, Puducherry	2014-15
23	Puducherry Urban Development Agency, Puducherry	2012-13 to 2014-15
24	Pondicherry Agricultural Workers' Welfare Society, Puducherry	2012-13 to 2014-15

**Appendix 3.3**  
**(Reference: Paragraph 3.4; Page 44)**

**Department/category-wise pending cases of  
misappropriation, loss, theft, defalcation etc., 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-Dravidar Welfare	2	3.04	1	1.55	3	4.59
2	Agriculture	6	1.89	1	5.15	7	7.04
3	Animal Husbandry	2	0.06	1	41.57	3	41.63
4	Art and Culture	3	0.37	Nil	Nil	3	0.37
5	Education	18	1.82	2	25.84	20	27.66
6	Electricity	264	4,298.56	2	82.35	266	4,380.91
7	Health and Family Welfare	12	0.89	Nil	Nil	12	0.89
8	Information Technology	1	1.15	Nil	Nil	1	1.15
9	Labour	2	0.85	Nil	Nil	2	0.85
10	Local Administration	6	2.03	1	0.47 <sup>1</sup>	7	2.50
11	Police	Nil	Nil	1	0.30 <sup>2</sup>	1	0.30
12	Public Works	4	0.22	2	5.01	6	5.23
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
	<b>Total</b>	<b>323</b>	<b>4,315.46</b>	<b>11</b>	<b>162.23</b>	<b>334</b>	<b>4,477.70</b>

\* Value of one case not available

<sup>1</sup> The amount of ` 0.47 lakh has been remitted in full by the official responsible for misappropriation. However, departmental action is still pending.

<sup>2</sup> Out of ` 0.30 lakh, an amount of ` 0.15 lakh has been paid by the official responsible for misappropriation.

### **Glossary of terms and abbreviations used in the Report**

<b>Terms</b>	<b>Description</b>
GSDP	GSDP is defined as the total income of the Union Territory or the market value of goods and services produced using labour and all other factors of production at current prices.
Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.6 implies that revenue receipts tend to increase by 0.6 percentage points, if the GSDP increases by one <i>per cent</i> .
Core Public Goods and Merit goods	Core public goods are goods which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g., enforcement of law and order, security and protection of rights, pollution free air and other environmental goods, road infrastructure etc., Merit goods are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than the ability and willingness to pay to the Government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidised food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.
Development expenditure	Broadly, the Social and Economic Services constitute development expenditure, while expenditure on General Services is treated as non-development expenditure.

Terms	Description
Average interest rate	Average interest rate is defined as the percentage of interest payment made to average financial liabilities of the State during the year i.e., (sum of opening and closing balances of fiscal liabilities /2) x 100
Debt sustainability	Debt sustainability is defined as the ability of the Union Territory to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. It also refers to the sufficiency of liquid assets to meet current or committed obligations and the capacity to keep a balance between the costs of additional borrowings and the returns from such borrowings.
Primary expenditure	Primary expenditure of the State, defined as the total expenditure net of the interest payments, indicates the expenditure incurred on the transactions undertaken during the year.

<b>Abbreviations</b>	<b>Full form</b>
BCR	Balance from Current Revenue
BE	Budget Estimate
BPL	Below Poverty Line
CAGR	Compound Annual Growth Rate
CSS	Centrally Sponsored Schemes
DDOs	Drawing and Disbursing Officers
FRBM Act	Fiscal Responsibility and Budget Management Act
GIA	Grants-in-aid
GOI	Government of India
GSDP	Gross State Domestic Product
PRI	Panchayat Raj Institutions
ROG	Rate of Growth
RR	Revenue Receipts
UCs	Utilisation Certificates
UT	Union Territory