

# **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 = 21.90 <i>per cent</i> )		7.70 <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 = 73 <i>per cent</i> )		85.80 <i>per cent</i>
6	Infant mortality (per 1,000 live births) (All India Average = 37 per 1,000 live births )		11 per 1000 live births
7	Life Expectancy at birth (All India Average = 68.3 years)		68.35 years
8	Gross State Domestic Product (GSDP) 2016-17 at current prices		₹ 27,586 crore
9	Per capita GSDP CAGR (2007-08 to 2016-17)		10.4 <i>per cent</i>
10	Per capita GSDP CAGR (2007-08 to 2016-17) All India		12.8 <i>per cent</i>
11	GSDP CAGR (2007-08 to 2016-17)		12.9 <i>per cent</i>
12	GSDP CAGR (2007-08 to 2016-17) All India		14.2 <i>per cent</i>
13	Population growth (2007-16)		21.6 <i>per cent</i>
14	Population growth (2007-16) All India		12.3 <i>per cent</i>

<b>B. Financial data</b>					
<b>Particulars</b>		<b>Figures (in per cent)</b>			
<b>CAGR*</b>		<b>2007-08 to 2015-16</b>		<b>2015-16 to 2016-17</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	14.58	11.46	11.52	5.80
b	of Tax Revenue	14.80	16.79	13.50	6.24
c	of Non-Tax Revenue	9.45	7.76	12.10	9.40
d	of Total Expenditure	15.84	11.03	15.31	3.13
e	of Capital Expenditure	14.53	6.02	17.91	1.82
f	of Revenue Expenditure on Education	16.86	13.68	9.86	12.50
g	of Revenue Expenditure on Health	18.43	12.18	14.92	(-) 63.88
h	of Salary and wages	14.89	15.61	13.06	11.62
i	of Pension	17.17	22.83	10.63	17.25

\*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 2015) 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 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 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, 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)**

	2012-13	2013-14	2014-15	2015-16	2016-17
Gross State Domestic Product (₹ in crore)	18,875	21,870	22,574	24,701	27,586
Growth rate of GSDP	12.23	15.87	3.22	9.42	11.68
Source: Directorate of Economics and Statistics, Government of Puducherry					

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 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 22)**

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

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
(1)	(2)	(3)	(4)	(5)	(6)
<i>Part A. Receipts</i>					
<b>1. Revenue Receipts</b>	<b>3,146(72)</b>	<b>4,308(72)</b>	<b>4,758(74)</b>	<b>5,088(74)</b>	<b>5,383(76)</b>
<b>(i) Tax Revenue</b>	<b>1,917(61)</b>	<b>1,904(44)</b>	<b>1,993(42)</b>	<b>2,260(44)</b>	<b>2,401(45)</b>
Taxes on Agricultural Income	Nil	Nil	Nil	Nil	Nil
Taxes on Sales, Trade, etc.	1,287	1,256	1,313	1,439	1,576
State Excise	504	512	545	674	671
Taxes on Vehicles	52	52	59	69	87
Stamp Duty and Registration Fees	73	83	75	76	66
Land Revenue	1	1	1	2	1
Taxes on Goods and Passengers	Nil	Nil	Nil	Nil	Nil
Other Taxes	Nil	Nil	Nil	Nil	Nil
<b>(ii) Non-Tax Revenue</b>	<b>118 (4)</b>	<b>1,193(28)</b>	<b>1,300(27)</b>	<b>1,138(22)</b>	<b>1,245(23)</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>1,111(35)</b>	<b>1,211(28)</b>	<b>1,465 (31)</b>	<b>1,690 (33)</b>	<b>1,737(32)</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>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>4. Total Revenue and Non-debt capital receipts (1+2+3)</b>	<b>3,149</b>	<b>4,311</b>	<b>4,760</b>	<b>5,090</b>	<b>5,384</b>
<b>5. Public Debt Receipts</b>	<b>529(12)</b>	<b>750(13)</b>	<b>704 (11)</b>	<b>741 (11)</b>	<b>820(12)</b>
Internal Debt and Market Loan	424	663	614	642	748
Net transactions under Ways and Means Advances and Overdrafts	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	105	87	90	99	72
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>3,678</b>	<b>5,061</b>	<b>5,464</b>	<b>5,831</b>	<b>6,205</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>715(16)</b>	<b>911(15)</b>	<b>982 (15)</b>	<b>1,015 (15)</b>	<b>845(12)</b>
<b>9. Total Receipts of UT (6+7+8)</b>	<b>4,393</b>	<b>5,972</b>	<b>6,446</b>	<b>6,846</b>	<b>7,050</b>

(1)	(2)	(3)	(4)	(5)	(6)
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>3,051(72)</b>	<b>4,483(78)</b>	<b>4,800 (74)</b>	<b>5,285 (77)</b>	<b>5,458 (79)</b>
(i) Plan	984(32)	1,351(30)	1,554 (32)	1,668 (32)	1,644(30)
(ii) Non-Plan	2,067(68)	3,132(70)	3,246(68)	3,617(68)	3,814(70)
(iii) General Services (including interest payments)	1,139	1,235	1,417	1,469	1,639
(iv) Social Services	1,252	1,661	1,831	2,199	2,129
(v) Economic Services	655	1,582	1,544	1,611	1,684
(vi) Grants-in-aid and Contributions	5	5	8	6	6
<b>11. Capital Expenditure</b>	<b>315(7)</b>	<b>362(6)</b>	<b>614 (10)</b>	<b>439 (6)</b>	<b>447 (6)</b>
(i) Plan	309(98)	356(98)	601(98)	444(101)	440(98)
(ii) Non-Plan	6(2)	6(2)	13(2)	(-) 5(-1) <sup>#</sup>	7 (2)
(iii) General Services	54	47	87	83	85
(iv) Social Services	98	108	313	134	121
(v) Economic Services	163	207	214	223	241
<b>12. Disbursement of Loans and Advances</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>Nil</b>
<b>13. Total (10+11+12)</b>	<b>3,367</b>	<b>4,846</b>	<b>5,415</b>	<b>5,725</b>	<b>5,905</b>
<b>14. Repayments of Public Debt</b>	<b>189*(4)</b>	<b>204(4)</b>	<b>183(3)</b>	<b>169 (2)</b>	<b>224(3)</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	15	33	48	52	98
Net transactions under Ways and Means Advances and Overdraft	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	174	171	135	117	126
<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>3,556</b>	<b>5,050</b>	<b>5,598</b>	<b>5,894</b>	<b>6,129</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>717(17)</b>	<b>709(12)</b>	<b>845(13)</b>	<b>938 (14)</b>	<b>800(12)</b>
<b>19. Total disbursement by UT (16+17+18)</b>	<b>4,273</b>	<b>5,759</b>	<b>6,443</b>	<b>6,832</b>	<b>6,929</b>
<b>Part C. Deficits</b>					
<b>20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)</b>	<b>(+) 95</b>	<b>(-) 175</b>	<b>(-) 42</b>	<b>(-) 197</b>	<b>(-) 75</b>
<b>21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)</b>	<b>(-) 218</b>	<b>(-) 535</b>	<b>(-) 655</b>	<b>(-) 635</b>	<b>(-) 520</b>
<b>22. Primary Deficit (21+23)</b>	<b>(+) 233</b>	<b>(-) 58</b>	<b>(-) 117</b>	<b>(-) 84</b>	<b>58</b>
<b>Part D. Other data</b>					
<b>23. Interest Payments (included in revenue expenditure)</b>	<b>451</b>	<b>477</b>	<b>538</b>	<b>552</b>	<b>578</b>
<b>24. Financial Assistance to local bodies etc.</b>	<b>360</b>	<b>487</b>	<b>661</b>	<b>716</b>	<b>669</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>18,875</b>	<b>21,870</b>	<b>22,574</b>	<b>24,701</b>	<b>27,586</b>
<b>28. Outstanding Fiscal liabilities (year-end)</b>	<b>5,880</b>	<b>6,555</b>	<b>7,030</b>	<b>7,754</b>	<b>8,299</b>
<b>29. Outstanding guarantees (year-end) (including interest)</b>	<b>5</b>	<b>5</b>	<b>29</b>	<b>45</b>	<b>45</b>
<b>30. Maximum amount guaranteed (year-end)</b>	<b>21</b>	<b>21</b>	<b>38</b>	<b>56</b>	<b>56</b>
<b>31. Number of incomplete projects</b>	<b>40</b>	<b>23</b>	<b>12</b>	<b>14</b>	<b>14</b>
<b>32. Capital blocked in incomplete projects</b>	<b>105.07</b>	<b>82.88</b>	<b>20.14</b>	<b>78.58</b>	<b>75.71</b>
<b>Part E: Fiscal Health Indicators</b>					
<b>I Resource Mobilisation</b>					
Own Tax revenue/GSDP	0.10	0.09	0.09	0.09	0.09
Own Non-Tax Revenue/GSDP	0.01	0.05	0.06	0.05	0.05
Central Transfers/GSDP	Nil	Nil	Nil	Nil	Nil
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	0.18	0.22	0.24	0.23	0.21
Total Expenditure/Revenue Receipts	1.07	1.12	1.14	1.13	1.10
Revenue Expenditure/Total Expenditure	0.91	0.93	0.89	0.92	0.92
Expenditure on Social Services/Total Expenditure	0.37	0.34	0.34	0.38	0.36
Expenditure on Economic Services/Total Expenditure	0.19	0.33	0.29	0.28	0.29
Capital Expenditure/Total Expenditure	0.09	0.07	0.11	0.08	0.08
Capital Expenditure on Social and Economic Services/Total Expenditure	0.08	0.07	0.10	0.06	0.06
<b>III Management of Fiscal Imbalances</b>					
Revenue deficit (surplus)/GSDP	0.005	(-) 0.008	(-) 0.002	(-) 0.008	(-) 0.003
Fiscal deficit/GSDP	(-) 0.012	(-) 0.024	(-) 0.029	(-) 0.026	(-) 0.019
Primary Deficit (surplus) /GSDP	0.012	(-) 0.003	(-) 0.005	(-) 0.003	0.002
Revenue Deficit/Fiscal Deficit	(-) 0.436	0.327	0.064	0.310	0.144
Primary Revenue Balance/GSDP	(-) 0.019	(-) 0.030	(-) 0.026	(-) 0.030	(-) 0.024

(1)	(2)	(3)	(4)	(5)	(6)
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	0.31	0.30	0.31	0.31	0.30
Fiscal Liabilities/RR	1.87	1.52	1.48	1.52	1.54
Primary deficit <i>vis-à-vis</i> quantum spread	0.65	(-) 0.06	(-) 0.12	(-) 0.45	0.17
Debt Redemption (Principal +Interest)/ Total Debt Receipts	1.14	0.86	0.96	0.93	0.96
<b>V Other Fiscal Health Indicators</b>					
Return on Investment (₹ in crore)	1.01	6.30	1.63	3.93	Nil
Balance from Current Revenue (₹ in crore)	522	528	641	589	573
Financial Assets/Liabilities	0.87	0.86	0.86	0.85	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 2016-17**

(₹ in crore)

Receipts				Disbursements						
2015-16			2016-17	2015-16			Non-Plan	Plan	Total	2016-17
		<b>Section-A: Revenue</b>								
<b>5,087.95</b>	<b>I</b>	<b>Revenue receipts</b>	<b>5,382.95</b>	<b>5,285.28</b>	<b>I</b>	<b>Revenue expenditure-</b>				<b>5,458.25</b>
2,260.34		Tax revenue	2,401.21	<b>1,468.96</b>		<b>General services</b>	<b>1,581.64</b>	<b>57.59</b>	<b>1,639.23</b>	
				<b>2,198.97</b>		<b>Social Services-</b>	<b>810.73</b>	<b>1,317.76</b>	<b>2,128.49</b>	
1,137.75		Non-tax revenue	1,245.37	672.71		Education, Sports, Art and Culture	431.69	326.16	757.85	
				479.02		Health and Family Welfare	51.24	122.03	173.27	
Nil		State's share of Union Taxes	Nil	221.53		Water Supply, Sanitation, Housing and Urban Development	254.82	3,401.83	3,656.65	
<b>1,689.86</b>		<b>Grants-in-aid from GOI</b>	<b>1,736.37</b>	3.49		Information and Broadcasting	1.84	1.93	3.27	
807.04		Non-Plan grants	747.09	146.90		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	16.27	137.75	154.02	
698.90		Grants for UT Plan Schemes	794.79	24.99		Labour and Labour Welfare	16.79	11.52	28.31	
				642.01		Social Welfare and Nutrition	68.59	452.78	521.37	
183.92		Grants for Central and Centrally Sponsored Plan Schemes	194.49	8.32		Others	1.93	1.63	3.56	
				<b>1,610.89</b>		<b>Economic Services-</b>	<b>1,415.36</b>	<b>269.26</b>	<b>1,684.62</b>	
				277.98		Agriculture and Allied Activities	133.85	114.76	248.61	
				32.61		Rural Development	8.98	23.18	32.16	
				(-) 0.83		Special Areas Programmes	Nil	12.84	12.84	
				22.08		Irrigation and Flood Control	14.99	6.71	21.70	
				1,099.70		Energy	1,220.32	4.39	1,224.71	
				80.91		Industry and Minerals	3.77	51.12	54.89	
				41.13		Transport	17.52	16.97	34.49	
				3.12		Science, Technology and Environment	0.32	6.39	6.71	
				54.19		General Economic Services	15.61	32.90	48.51	
				<b>6.46</b>		<b>Grants-in-aid and Contributions-</b>	<b>5.90</b>	Nil	<b>5.90</b>	
<b>197.33</b>	<b>II</b>	Revenue deficit carried over to Section B	<b>75.30</b>		<b>II</b>	Revenue Surplus carried over to Section B				
<b>5,285.28</b>		<b>Total</b>	<b>5,382.95</b>	<b>5,285.28</b>		<b>Total</b>				<b>5,458.25</b>

Receipts				Disbursements						
Section-B : Others										
1,234.89	III	Opening Cash balance including Permanent Advances and Cash Balance Investment	1,249.92	Nil	III	Opening Overdraft from Reserve Bank of India				
Nil	IV	Miscellaneous Capital Receipts		439.12	IV	Capital Expenditure-				446.64
				83.07		General Services	Nil	85.09	85.09	
				133.54		Social Services-		120.97	120.97	
				18.49		Education, Sports, Art and Culture	Nil	12.66	12.66	
				8.30		Health and Family Welfare	Nil	4.03	4.03	
				94.77		Water Supply, Sanitation, Housing and Urban Development	Nil	103.01	103.01	
				Nil		Information and Broadcasting	Nil	Nil	Nil	
				10.72		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	Nil	0.49	0.49	
				0.98		Social Welfare and Nutrition	Nil	0.44	0.44	
				0.28		Others	Nil	0.34	0.34	
				222.51		Economic Services-	6.83	233.75	240.58	
				16.87		Agriculture and Allied Activities	Nil	9.72	9.72	
				Nil		Rural Development	Nil	Nil	Nil	
				Nil		Special Areas Programmes	Nil	Nil	Nil	
				41.03		Irrigation and Flood Control	Nil	41.07	41.07	
				42.94		Energy	6.83	87.92	94.75	
				5.75		Industry and Minerals	Nil	7.65	7.65	
				105.86		Transport	Nil	74.20	74.20	
				10.06		General Economic Services	Nil	13.19	13.19	
2.10	V	Recoveries of Loans and Advances-	1.64	1.31	V	Loans and Advances disbursed-	0.27	Nil	0.27	0.27
Nil		From Power Projects	Nil	Nil		For Power Projects	Nil	Nil	Nil	
1.90		From Government Servants	1.48	1.31		To Government Servants	Nil	Nil	0.27	
0.20		From Others	0.16	Nil		To Others	Nil	Nil	Nil	
	VI	Revenue Surplus brought down		197.33	VI	Revenue Deficit brought down				75.30

*Audit Report (Union Territory Finances) for the year ended 31 March 2017*

		Receipts			Disbursements				
741.30	VII	Public debt receipts-		820.03	168.75	VII	Repayment of Public debt-		223.68
Nil		External debt	Nil		Nil		External debt		
642.67		Internal debt	748.03		52.07		Internal debt	97.52	97.52
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		116.68		Repayment of Loans and Advances to Central Government	126.16	126.16
98.63		Loans and Advances from Central Government	72.00						
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
1,015.31	X	Public Account receipts-		844.70	937.88	X	Public Account disbursements-		800.19
303.43		Small Savings and Provident Funds	311.42		264.14		Small Savings and Provident Funds		247.11
1.00		Reserve Funds	1.83		Nil		Reserve Funds		
(-) 95.96		Suspense and Miscellaneous	15.23		(-) 11.43		Suspense and Miscellaneous		(-) 52.27
414.39		Remittance	322.75		421.88		Remittance		317.88
392.45		Deposits and Advances	193.47		263.29		Deposits and Advances		287.47
Nil	XI	Closing Overdraft from Reserve Bank of India	Nil		1,249.21	XI	Cash Balance at end-		1,370.21
					Nil		Cash in Treasuries and Local Remittances		Nil
					(-) 0.56		Deposits with Reserve Bank		0.15
					2.52		Departmental Cash Balance including permanent advances		2.24
					1,247.25		Cash Balance Investment including investment of earmarked funds		1,367.82
8,278.88		<b>Total</b>		8,374.54	8,278.88		<b>Total</b>		8,374.54

**Appendix 1.4**  
(Reference: Paragraph 1.9.1; Page 22)

**Part B: Summarised financial position of the Government  
of Union Territory of Puducherry as on 31 March 2017**

(₹ in crore)

As on 31 March 2016	Liabilities	As on 31 March 2017	
(1)	(2)	(3)	
4,812.06	<b>Internal Debt -</b>		5,461.49
4,042.44	Market Loans bearing interest	4,567.44	
Nil	Market Loans not bearing interest	Nil	
Nil	Loans from Life Insurance Corporation of India	Nil	
769.62	Loans from other Institutions	894.05	
Nil	Ways and Means Advances	Nil	
Nil	Overdrafts from Reserve Bank of India	Nil	
1,838.94	<b>Loans and Advances from Central Government -</b>		1,784.78
Nil	Pre 1984-85 Loans	Nil	
1,649.26	Non-Plan Loans	1,595.14	
189.20	Loans for State Plan Schemes	189.20	
Nil	Loans for Central Plan Schemes	Nil	
0.48	Loans for Centrally Sponsored Plan Schemes	0.44	
0.50	<b>Contingency Fund</b>		0.50
538.32	<b>Small Savings, Provident Funds, etc.</b>		602.63
607.42	<b>Deposits</b>		513.46
220.19	<b>Reserve Funds</b>		222.02
152.44	<b>Remittance Balances</b>		157.31
(-) 89.80	<b>Suspense and Miscellaneous Balances</b>		(-) 22.30
8,080.07			8,719.89
	<b>Assets</b>		
5,607.89	<b>Gross Capital Outlay on Fixed Assets -</b>		6,052.75
1,045.88**	Investments in shares of Companies, Corporations, etc.	1,030.67	
4,562.01	Other Capital Outlay	5,022.08	

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



(1)	(2)		(3)
<b>10.63</b>	<b>Loans and Advances -</b>		<b>9.25</b>
Nil	Loans for Power Projects	Nil	
8.00	Other Development Loans	7.83	
2.63	Loans to Government servants and Miscellaneous loans	1.42	
<b>263.08</b>	<b>Reserve Fund Investments</b>		<b>285.72</b>
<b>0.58</b>	<b>Advances</b>		<b>0.62</b>
<b>986.13</b>	<b>Cash -</b>		<b>1,084.49</b>
Nil	Cash in Treasuries	Nil	
(-) 0.56	Deposits with Reserve Bank	0.15	
2.52	Departmental Cash Balance including Permanent Advances	2.24	
984.17	Cash Balance Investments	1,082.10	
<b>1,211.76</b>	<b>Deficit on Government Account -</b>		<b>1,287.06</b>
197.33	(i) Revenue deficit of the current year	75.30	
Nil	(ii) Miscellaneous Deficit	Nil	
1,014.43	Accumulated deficit at the beginning of the year	1,211.76	
Nil	Less: Proforma dropping	Nil	
<b>8,080.07</b>			<b>8,719.89</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 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	266.00	196.45	69.55
2	03	2013	00	104	01	01	400.00	186.51	213.49
3	03	2052	00	090	02	01	263.55	192.63	70.92
4	04	2014	00	102	01	01	54.00	0.00	54.00
5	05	2015	00	103	01	01	200.00	149.00	51.00
6	06	2029	00	800	04	01	225.00	150.90	74.10
7	06	2235	60	101	01	01	177.00	116.63	60.37
8	06	2245	02	101	01	01	93.00	34.86	58.14
9	06	2408	01	102	03	01	13,672.48	6,791.39	6,881.09
10	06	2408	01	102	03	04	1,196.54	618.78	577.76
11	06	2408	01	102	05	01	344.98	262.01	82.97
12	06	3456	00	001	03	01	135.11	72.62	62.49
13	06	3456	00	001	05	01	305.55	100.53	205.02
14	07	2040	00	101	01	01	273.00	164.48	108.52
15	07	2040	00	101	05	01	500.00	26.00	474.00
16	09	3451	00	090	07	01	1,636.00	0.00	1,636.00
17	09	3451	00	091	02	01	554.80	100.59	454.21
18	09	3451	00	091	07	01	427.00	0.00	427.00
19	10	2216	80	103	01	01	168.00	68.00	100.00
20	10	2216	80	800	02	01	515.00	393.74	121.26
21	10	2216	80	800	05	01	70.00	0.00	70.00
22	10	2216	80	800	11	01	300.00	125.00	175.00
23	10	2216	80	800	14	01	500.00	0.00	500.00
24	10	2216	80	800	19	01	800.00	325.79	474.21
25	10	2217	01	191	01	01	424.00	239.40	184.60
26	10	2217	01	191	01	02	129.95	38.98	90.97
27	10	2217	01	191	01	04	52.80	2.62	50.18
28	10	2217	01	789	01	01	70.00	0.00	70.00
29	10	2217	05	191	03	01	123.00	0.00	123.00

Sl.No.	Grant	Heads of Account					Provision	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)
30	10	2217	05	800	03	01	2,100.00	1,583.61	516.39
31	10	2217	05	800	03	02	400.00	162.72	237.28
32	10	2217	80	001	02	01	136.32	81.19	55.13
33	10	2217	80	800	04	01	671.00	366.80	304.20
34	10	2217	80	800	05	01	175.00	0.00	175.00
35	10	2217	80	800	10	01	429.00	0.00	429.00
36	10	2250	00	103	01	01	359.38	37.00	322.38
37	10	2515	00	789	09	01	500.00	69.08	430.92
38	10	3054	04	337	07	01	108.00	0.00	108.00
39	10	3425	60	800	02	01	125.00	71.22	53.78
40	10	3425	60	800	04	01	519.18	117.28	401.90
41	12	2055	00	001	01	01	1,397.32	1,050.01	347.31
42	12	2055	00	001	02	01	145.75	83.16	62.59
43	12	2055	00	109	01	03	407.50	308.89	98.61
44	12	2055	00	115	03	01	458.60	35.34	423.26
45	12	4070	00	800	03	01	200.00	0.00	200.00
46	16	2215	01	789	01	01	100.00	47.22	52.78
47	16	3054	04	800	01	04	421.00	276.01	144.99
48	16	3054	80	800	01	01	125.44	62.73	62.71
49	16	4059	01	051	10	01	1,590.13	326.00	1,264.13
50	16	4059	01	051	10	02	700.00	380.24	319.76
51	16	4059	01	800	02	01	1,030.00	593.08	436.92
52	16	4215	01	102	01	01	200.00	137.50	62.50
53	16	4215	01	800	03	01	6,358.00	4,507.35	1,850.65
54	16	4215	01	800	03	02	550.00	52.17	497.83
55	16	4215	01	800	07	01	7,284.00	0.00	7,284.00
56	16	4702	00	800	02	01	1,200.00	668.88	531.12
57	16	4702	00	800	02	02	200.00	0.00	200.00
58	16	4711	03	103	01	01	1,084.22	0.00	1,084.22
59	16	4711	03	103	01	01	300.00	223.61	76.39
60	16	4711	03	800	02	01	300.00	224.71	75.29
61	16	4711	03	800	04	02	200.00	16.20	183.80

Sl.No.	Grant	Heads of Account					Provision	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)
62	16	4711	03	800	04	03	100.00	11.11	88.89
63	16	4711	03	800	04	04	1,500.00	995.43	504.57
64	16	5054	04	800	01	03	153.83	0.00	153.83
65	16	5054	04	800	05	01	1,750.00	935.28	814.72
66	16	5054	04	800	05	04	100.00	35.85	64.15
67	16	5054	04	800	09	01	3,450.00	2,672.86	777.14
68	16	5054	04	800	09	02	2,200.00	1,270.80	929.20
69	16	5054	04	800	09	03	700.00	500.15	199.85
70	17	2202	01	108	01	02	254.40	181.46	72.94
71	17	2202	01	789	03	01	538.63	344.43	194.20
72	17	2202	01	800	04	01	750.00	487.27	262.73
73	17	2202	02	105	01	01	221.92	99.32	122.60
74	17	2202	03	103	01	01	775.00	575.98	199.02
75	17	2202	03	103	12	01	533.15	420.00	113.15
76	17	2202	03	103	19	02	270.00	186.93	83.08
77	17	2202	03	107	04	07	4,500.00	3,315.62	1,184.38
78	17	2202	03	789	10	01	100.00	0.00	100.00
79	17	2202	03	789	14	01	1,737.00	791.31	945.69
80	17	2202	03	800	02	01	5,983.00	2,708.19	3,274.81
81	17	2203	00	105	06	02	410.00	0.00	410.00
82	17	2203	00	112	01	01	4,500.00	3,375.00	1,125.00
83	17	2203	00	789	02	01	300.00	150.00	150.00
84	17	2203	00	789	04	02	130.00	65.00	65.00
85	17	2204	00	101	02	01	110.88	27.17	83.71
86	17	2204	00	102	07	01	84.55	0.00	84.55
87	17	2204	00	104	02	01	246.00	0.00	246.00
88	17	2205	00	107	08	01	84.00	0.00	84.00
89	17	2236	02	102	01	01	244.01	170.66	73.35
90	18	2210	01	001	01	01	325.00	14.82	310.18
91	18	2210	01	001	02	01	175.24	66.38	108.86
92	18	2210	01	789	01	01	250.00	134.98	115.02
93	18	2210	01	789	03	01	209.00	149.12	59.88

Sl.No.	Grant	Heads of Account					Provision	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)
94	18	2210	80	004	02	01	700.00	422.00	278.00
95	18	2210	80	800	10	07	52.00	0.00	52.00
96	19	2070	00	115	01	06	272.00	217.15	54.85
97	19	3452	80	104	05	01	100.00	25.00	75.00
98	19	3452	80	104	06	01	220.00	128.21	91.79
99	19	3452	80	789	07	01	96.00	0.00	96.00
100	19	3452	80	800	30	01	156.00	70.16	85.84
101	19	5452	01	103	01	01	255.68	174.55	81.13
102	20	2230	03	800	01	02	61.60	1.60	60.00
103	21	2225	01	789	25	02	500.00	263.84	236.16
104	21	2225	01	789	26	01	1,240.00	775.00	465.00
105	21	2225	01	789	28	01	4,735.72	3,764.20	971.52
106	21	2225	01	789	28	02	600.00	473.60	126.40
107	21	2225	01	789	28	04	225.00	80.00	145.00
108	21	2225	03	190	06	01	319.00	254.25	64.75
109	21	2225	03	277	07	01	300.00	236.76	63.24
110	21	2225	03	789	05	01	80.00	18.95	61.05
111	21	2235	02	101	14	01	115.00	54.17	60.83
112	21	2235	02	101	16	01	255.00	183.69	71.31
113	21	2235	02	102	12	01	1,054.18	559.60	494.58
114	21	2235	02	104	04	01	300.00	149.99	150.01
115	21	2235	02	104	13	01	52.82	0.00	52.82
116	21	2235	02	789	06	02	180.05	114.79	65.26
117	21	2236	02	101	01	02	119.50	54.75	64.75
118	21	2236	02	101	02	01	189.50	139.08	50.42
119	21	4225	01	789	01	01	100.00	20.53	79.47
120	21	4225	01	789	29	01	108.00	0.00	108.00
121	22	2401	00	195	01	01	117.00	6.48	110.52
122	22	2425	00	001	02	01	128.84	62.98	65.86
123	22	2425	00	277	01	01	103.10	0.00	103.10
124	22	2851	00	103	01	01	299.50	0.00	299.50
125	22	2851	00	103	02	01	199.50	99.75	99.75

Sl.No.	Grant	Heads of Account					Provision	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)
126	22	2852	08	201	01	01	990.00	742.50	247.50
127	22	4425	00	107	01	01	157.00	0.00	157.00
128	22	4851	00	195	01	01	400.00	300.00	100.00
129	22	4851	00	195	01	02	350.00	262.50	87.50
130	22	4851	00	195	02	01	395.00	197.50	197.50
131	22	6216	80	195	01	01	100.00	0.00	100.00
132	24	2401	00	102	01	01	705.60	437.78	267.82
133	24	2401	00	102	01	02	579.51	254.74	324.77
134	24	2401	00	103	02	01	137.00	84.77	52.23
135	24	2401	00	105	04	01	72.77	0.00	72.77
136	24	2401	00	110	02	01	200.00	55.00	145.00
137	24	2401	00	119	01	01	779.70	534.18	245.52
138	24	2401	00	119	01	02	202.28	116.62	85.66
139	24	2401	00	800	11	01	295.93	172.99	122.94
140	24	2401	00	800	11	02	173.14	26.25	146.89
141	24	2402	00	102	02	01	302.00	103.66	198.34
142	24	2435	01	101	02	01	407.37	264.50	142.87
143	24	2702	02	001	01	01	264.00	156.51	107.49
144	24	2702	02	001	02	01	316.55	223.21	93.34
145	25	2403	00	101	01	01	369.25	248.08	121.17
146	25	2403	00	102	01	01	513.02	288.24	224.78
147	26	2405	00	800	02	01	443.98	82.31	361.67
148	27	2505	02	101	01	01	1,400.00	319.74	1,080.26
149	27	2505	02	101	03	01	200.00	0.00	200.00
150	27	2505	02	101	04	01	1,020.00	240.00	780.00
151	27	2505	02	789	01	01	100.00	37.50	62.50
152	27	2505	02	789	02	01	255.00	0.00	255.00
153	28	2851	00	800	06	01	350.00	245.17	104.83
154	28	2851	00	800	15	01	96.58	0.00	96.58
155	29	2801	05	800	04	01	402.50	247.69	154.81
156	29	4801	05	799	01	01	1,886.00	1,505.68	380.32
157	29	4801	05	800	11	01	201.20	146.79	54.41

Sl.No.	Grant	Heads of Account					Provision	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)
158	29	4801	05	800	48	01	103.43	0.00	103.43
159	29	4801	05	800	50	01	4,200.00	1,650.00	2,550.00
160	32	2235	02	800	05	01	60.00	0.00	60.00
161	32	3452	01	800	02	06	150.00	69.92	80.08
162	32	4070	00	800	01	01	200.00	0.00	200.00
163	32	4202	01	202	01	01	90.00	17.62	72.38
164	32	4202	01	202	02	01	300.00	47.49	252.51
165	32	4202	01	800	02	01	270.00	99.99	170.01
166	32	4202	03	800	01	01	200.00	110.19	89.81
167	32	4210	01	110	04	03	150.00	19.93	130.07
168	32	4210	01	110	08	01	80.00	29.45	50.55
169	32	4210	01	800	03	01	450.00	0.00	450.00
170	32	4210	01	800	03	02	350.00	0.00	350.00
171	32	4210	01	800	03	03	200.00	0.00	200.00
172	32	4210	01	800	03	04	100.00	0.00	100.00
173	32	4405	00	104	01	04	489.00	25.51	463.49
174	32	4405	00	104	02	03	685.00	204.94	480.06
175	32	5452	01	800	28	04	300.00	0.00	300.00
176	32	5452	01	800	29	01	100.00	47.29	52.71
177	32	5452	01	800	30	02	350.00	164.48	185.52
178	32	5452	01	800	34	03	550.00	175.00	375.00
179	32	5452	01	800	49	01	800.00	340.11	459.89
180	32	5452	01	800	49	04	750.00	242.28	507.72
181	33	2048	00	200	01	07	3,550.00	183.00	3,367.00
182	33	2049	01	200	02	07	2,000.00	1,550.17	449.83
183	33	2049	02	213	01	07	66.00	0.00	66.00
184	33	2049	03	104	01	07	3,950.00	1,310.83	2,639.17
185	33	2049	03	108	01	07	395.00	9.24	385.76
186	33	2049	04	101	01	07	66.45	0.00	66.45
187	33	2049	05	105	02	07	344.90	44.77	300.13
188	33	6004	02	101	01	07	89.60	0.00	89.60
<b>Total</b>							<b>1,35,026.96</b>	<b>63,511.22</b>	<b>71,515.74</b>

**Appendix 2.2**  
(Reference: Paragraph 2.3.3; Page 35)

**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	10	2216	80	800	19	02	0.00	107.40	107.40
2	10	2217	80	191	17	01	200.00	372.76	172.76
3	10	2217	80	800	09	01	379.00	861.00	482.00
4	10	3425	60	800	06	01	0.01	383.16	383.15
5	10	3475	00	108	03	01	200.00	279.00	79.00
6	12	2070	00	107	01	01	641.90	815.22	173.32
7	16	4711	03	800	04	01	1,200.00	1,635.26	435.26
8	17	2202	01	800	01	02	366.74	451.52	84.78
9	17	2205	00	800	02	01	2.00	60.63	58.63
10	17	2236	02	102	03	01	398.00	690.83	292.83
11	17	2236	02	102	03	02	100.00	222.92	122.92
12	20	2230	01	103	08	01	134.68	202.85	68.17
13	21	2225	01	789	01	01	51.00	128.22	77.22
14	27	2515	00	800	08	01	0.01	617.48	617.47
15	29	2049	60	101	01	01	280.50	338.69	58.19
16	29	4801	05	800	49	01	0.01	2,550.00	2,549.99
<b>Total</b>							<b>3,953.85</b>	<b>9,716.92</b>	<b>5,763.07</b>



**Appendix 2.3**

**(Reference: Paragraph 2.3.4; Page 35)**

**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	03	2013	00	800	01	01	327.90	19.49	347.39	276.89	70.50
2	01	2011	02	101	01	01	141.00	16.00	157.00	109.36	47.64
3	02	2012	03	103	01	01	182.70	9.99	192.69	171.53	21.16
4	04	2014	00	114	01	01	88.82	10.18	99.00	88.23	10.77
5	06	2029	00	101	07	01	20.00	15.00	35.00	20.00	15.00
6	06	2030	03	001	01	01	221.00	4.23	225.23	217.03	8.20
7	06	2235	60	101	01	01	177.00	32.53	209.53	116.63	92.90
8	06	2245	02	101	01	02	40.00	99.55	139.55	7.72	131.83
9	06	2245	02	101	01	04	10.00	2.50	12.50	7.00	5.50
10	06	2245	02	101	02	02	5.00	38.70	43.70	0.50	43.20
11	06	2245	02	113	01	01	0.01	188.44	188.45	0.00	188.45
12	06	2245	02	117	01	02	0.00	2.46	2.46	0.00	2.46
13	06	2245	80	800	06	01	0.00	20.00	20.00	0.00	20.00
14	06	2245	80	800	06	02	0.00	6.00	6.00	0.00	6.00
15	08	2041	00	001	02	01	250.48	8.87	259.35	210.26	49.09
16	09	2052	00	092	01	01	10.49	1.50	11.99	10.48	1.51
17	10	2217	01	789	01	01	70.00	15.75	85.75	0.00	85.75
18	10	2515	00	101	01	01	349.20	3.10	352.30	307.35	44.95
19	10	2515	00	101	29	04	0.00	25.00	25.00	0.00	25.00
20	10	3604	00	200	03	01	489.40	28.41	517.81	391.52	126.29
21	11	2030	02	001	01	01	9.20	1.01	10.21	9.01	1.20
22	11	2030	02	101	01	01	1.75	1.94	3.69	0.01	3.68
23	11	2054	00	095	02	01	87.50	3.00	90.50	86.75	3.75
24	12	2055	00	104	01	03	224.50	4.90	229.40	214.09	15.31
25	12	2070	00	108	04	04	58.40	2.64	61.04	58.28	2.76
26	13	2056	00	101	02	01	159.70	6.38	166.08	142.01	24.07
27	14	2058	00	103	01	01	1,560.20	34.29	1,594.49	1,539.01	55.48

Sl.No	Grant	Heads of Account					Provision	Re-appropriation	Total	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)	(7)	(8)
28	16	2059	80	001	02	01	1,624.50	16.85	1,641.35	1,578.80	62.55
29	16	2059	80	001	03	01	233.50	1.56	235.06	214.44	20.62
30	16	2059	80	051	01	02	32.00	3.00	35.00	9.53	25.47
31	16	2059	80	051	01	03	6.00	3.00	9.00	5.37	3.63
32	16	2059	80	051	01	04	5.00	3.20	8.20	4.36	3.84
33	16	2059	80	051	02	01	59.00	7.00	66.00	41.97	24.03
34	16	2059	80	053	01	02	20.00	5.00	25.00	19.96	5.04
35	16	2215	01	102	02	01	60.00	10.00	70.00	59.86	10.14
36	16	2215	01	102	03	02	137.00	43.00	180.00	115.42	64.58
37	16	2215	01	102	03	04	175.00	25.00	200.00	154.81	45.19
38	16	2216	01	106	02	01	33.00	12.00	45.00	17.41	27.59
39	16	2216	01	107	01	01	82.02	3.99	86.01	81.28	4.73
40	16	2702	01	101	01	01	2.00	3.00	5.00	1.62	3.38
41	16	2702	01	800	03	01	15.00	5.00	20.00	12.46	7.54
42	16	2702	01	800	03	02	140.00	20.00	160.00	137.12	22.88
43	16	2702	01	800	03	04	16.00	14.00	30.00	13.62	16.38
44	16	2702	02	001	02	01	546.84	2.34	549.18	538.20	10.98
45	16	2702	80	052	01	01	13.00	3.00	16.00	4.76	11.24
46	16	3054	03	103	01	01	25.00	20.00	45.00	22.69	22.31
47	16	3054	04	105	01	01	33.00	5.00	38.00	24.93	13.07
48	16	3054	04	105	01	02	25.00	15.00	40.00	21.36	18.64
49	16	3054	04	105	02	01	13.50	16.50	30.00	10.89	19.11
50	16	3054	04	105	02	02	20.00	5.00	25.00	17.11	7.89
51	16	3054	04	800	01	04	421.00	3.46	424.46	276.01	148.45
52	16	3054	04	800	03	04	69.00	10.00	79.00	65.75	13.25
53	16	3054	80	800	01	01	125.44	49.56	175.00	62.73	112.27
54	16	3054	80	800	01	02	12.84	2.16	15.00	11.40	3.60
55	16	3054	80	800	01	04	15.00	10.00	25.00	8.66	16.34
56	16	4059	01	051	10	01	1,590.13	1.59	1,591.72	326.00	1,265.72
57	16	4059	01	051	10	02	700.00	683.42	1,383.42	380.24	1,003.18
58	16	4215	01	800	07	01	7,284.00	784.74	8,068.74	0.00	8,068.74

Sl.No	Grant	Heads of Account					Provision	Re-appropriation	Total	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)	(7)	(8)
59	16	4215	02	001	01	04	171.00	9.51	180.51	148.18	32.33
60	16	4217	60	001	01	01	21.51	2.33	23.84	0.00	23.84
61	16	4702	00	800	02	03	3.00	2.50	5.50	2.22	3.28
62	16	5054	03	337	01	01	97.39	97.32	194.71	64.70	130.01
63	16	5054	04	800	03	03	17.20	1.45	18.65	16.22	2.43
64	16	5054	04	800	05	01	1,750.00	145.00	1,895.00	935.28	959.72
65	16	5054	04	800	05	04	100.00	50.00	150.00	35.85	114.15
66	16	5054	04	800	09	01	3,450.00	585.00	4,035.00	2,672.86	1,362.14
67	16	5054	04	800	09	03	700.00	100.00	800.00	500.15	299.85
68	17	2202	02	101	03	01	237.30	30.50	267.80	231.27	36.53
69	17	2202	02	109	02	03	558.65	1.72	560.37	555.14	5.23
70	17	2202	02	109	08	03	110.79	2.67	113.46	102.97	10.49
71	17	2202	02	110	01	01	3,395.79	7.40	3,403.19	2,984.03	419.16
72	17	2202	80	001	01	01	822.30	28.62	850.92	819.01	31.91
73	17	2204	00	102	01	01	312.50	8.33	320.83	285.96	34.87
74	17	2205	00	001	01	01	32.31	6.83	39.14	24.73	14.41
75	17	2225	01	277	01	01	196.19	6.94	203.13	160.00	43.13
76	17	2236	02	102	01	02	40.01	10.99	51.00	35.90	15.10
77	17	2236	02	789	01	02	50.00	7.79	57.79	47.02	10.77
78	18	2210	01	001	01	01	323.95	23.61	347.56	321.10	26.46
79	18	2210	01	110	05	03	1,016.80	8.59	1,025.39	986.58	38.81
80	18	2210	01	110	09	01	304.11	20.95	325.06	267.43	57.63
81	18	2210	01	789	02	02	95.34	4.66	100.00	84.51	15.49
82	18	2210	03	104	04	03	267.83	4.88	272.71	267.60	5.11
83	18	2210	06	101	04	02	136.30	5.78	142.08	118.66	23.42
84	18	2210	06	101	10	02	44.66	1.90	46.56	44.27	2.29
85	18	2210	80	800	06	01	3,123.43	658.92	3,782.35	2,879.00	903.35
86	19	2220	60	001	01	02	10.11	1.26	11.37	9.17	2.20
87	19	2220	60	001	02	01	60.25	1.33	61.58	58.26	3.32
88	19	2220	60	101	04	01	107.77	111.91	219.68	100.50	119.18
89	19	3452	80	104	07	03	55.00	3.28	58.28	10.80	2.20

Sl.No	Grant	Heads of Account					Provision	Re-appropriation	Total	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)	(7)	(8)
90	19	3452	80	800	09	01	244.00	6.00	250.00	200.00	50.00
91	21	2225	01	277	04	01	373.30	23.39	396.69	361.60	35.09
92	21	2225	01	277	04	02	161.70	6.42	168.12	112.21	55.91
93	21	2225	01	789	27	01	1,400.00	13.74	1,413.74	1,331.76	81.98
94	21	2225	01	800	02	01	19.00	88.00	107.00	18.90	88.10
95	21	2225	03	277	08	01	128.00	13.31	141.31	101.39	39.92
96	21	2235	02	101	10	01	20.20	2.20	22.40	20.02	2.38
97	21	2235	02	101	14	01	115.00	6.00	121.00	54.17	66.83
98	21	2235	02	102	01	01	1,028.31	85.05	1,113.36	968.70	144.66
99	21	2235	02	102	01	02	125.50	2.42	127.92	110.04	17.88
100	21	2235	02	102	10	01	1,116.67	473.70	1,590.37	949.60	640.77
101	21	2235	02	103	24	01	0.00	50.00	50.00	0.00	50.00
102	21	2235	02	104	01	01	31.19	1.06	32.25	27.23	5.02
103	21	2235	02	104	04	01	300.00	94.12	394.12	149.99	244.13
104	21	2235	60	107	01	01	1,402.00	46.50	1,448.50	1,166.63	281.87
105	21	2236	02	101	01	01	510.50	1.77	512.27	413.98	98.29
106	22	2425	00	108	01	04	5.00	15.00	20.00	5.00	15.00
107	23	3454	02	001	01	01	292.50	8.65	301.15	285.65	15.50
108	23	3454	02	800	13	01	6.91	21.37	28.28	0.00	28.28
109	24	2401	00	102	03	01	200.00	100.00	300.00	200.00	100.00
110	24	2401	00	104	01	02	46.52	1.24	47.76	46.06	1.70
111	24	2401	00	107	01	01	0.50	4.50	5.00	0.00	5.00
112	25	2403	00	001	05	01	84.39	3.13	87.52	76.45	11.07
113	25	2403	00	102	03	03	10.00	1.11	11.11	8.82	2.29
114	25	2403	00	102	03	04	0.00	2.79	2.79	0.00	2.79
115	25	2403	00	103	03	01	30.00	3.83	33.83	29.89	3.94
116	26	2405	00	800	07	01	0.01	100.19	100.20	0.00	100.20
117	26	2405	00	800	14	01	0.00	28.07	28.07	0.00	28.07
118	28	2851	00	800	06	01	350.00	87.00	437.00	245.17	191.83
119	29	2801	05	001	01	04	24.92	4.32	29.24	20.77	8.47
120	29	2801	05	001	02	01	6,872.50	288.99	7,161.49	6,599.37	562.12

Sl.No	Grant	Heads of Account					Provision	Re-appropriation	Total	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)	(7)	(8)
121	29	2801	05	001	02	04	170.10	40.45	210.55	168.80	41.75
122	29	2801	80	800	01	04	14.50	3.20	17.70	9.46	8.24
123	29	4801	05	799	01	04	3.00	2.00	5.00	1.47	3.53
124	29	4801	05	800	48	01	1,326.84	1.02	1,327.86	1,326.78	1.08
125	30	5051	02	200	05	01	558.81	8.80	567.61	544.56	23.05
126	32	2056	00	101	01	01	3.48	1.51	4.99	0.63	4.36
127	32	4202	01	800	02	02	150.00	50.00	200.00	149.97	50.03
128	32	5055	00	800	04	01	30.00	5.00	35.00	28.20	6.80
129	32	5452	01	800	28	04	300.00	527.83	827.83	0.00	827.83
130	32	5452	01	800	30	02	350.00	15.00	365.00	164.48	0.52
131	32	5452	01	800	49	01	800.00	200.00	1,000.00	340.11	659.89
<b>Total</b>							<b>54,234.86</b>	<b>6,779.88</b>	<b>61,014.74</b>	<b>39,229.66</b>	<b>21,539.80</b>

**Part B: Re-appropriation of funds without any provision**  
(Reference: Paragraph 2.3.4; Page 35)

(₹ in lakh)

Sl.No	Grant	Heads of Account					Provision	Re-appropriation	Total	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)	(7)	(8)
1	10	2216	80	800	19	02	0.00	107.40	107.40	107.40	--
2	12	2055	00	800	02	01	0.00	19.51	19.51	13.16	6.35
3	29	4801	05	789	05	04	0.00	1.46	1.46	1.46	--
<b>Total</b>								<b>128.37</b>	<b>128.37</b>	<b>122.02</b>	<b>6.35</b>

**Appendix 2.4**  
**(Reference: Paragraph 2.3.5; Page 35)**

**Cases of substantial surrenders made during 2016-17**

(₹ in lakh)

Sl.No.	Grant	Heads of Account					Provision	Surrender
1.	07	2040	00	101	04	01	70.00	70.00
2.	07	2040	00	101	05	01	500.00	467.52
3.	09	3451	00	090	07	01	1,636.00	1,630.00
4.	09	3451	00	091	02	01	554.80	307.32
5.	09	3451	00	091	07	01	427.00	300.00
6.	10	2216	80	103	01	01	168.00	100.00
7.	10	2216	80	800	04	03	50.00	50.00
8.	10	2216	80	800	05	01	70.00	70.00
9.	10	2216	80	800	05	02	30.00	30.00
10.	10	2216	80	800	05	04	40.00	40.00
11.	10	2216	80	800	14	01	500.00	500.00
12.	10	2217	80	800	05	01	175.00	175.00
13.	10	2217	80	800	10	01	429.00	365.08
14.	10	2250	00	103	01	01	359.38	300.00
15.	10	2515	00	789	09	01	500.00	430.00
16.	10	3054	04	337	05	01	46.00	46.00
17.	10	3054	04	337	07	01	108.00	100.00
18.	10	3475	00	108	03	02	50.00	41.48
19.	16	4711	03	103	01	01	1,384.22	1,062.69
20.	17	2202	03	789	14	01	1,737.00	870.00
21.	19	3452	80	104	04	01	50.00	50.00
22.	19	3452	80	104	07	03	55.00	45.28
23.	19	3452	80	789	07	01	96.00	95.00
24.	21	4225	01	789	01	01	150.00	114.52
25.	21	4235	02	190	03	01	31.00	31.00
26.	22	2216	02	104	03	01	5.00	5.00
27.	22	4216	02	195	01	01	30.00	30.00
28.	22	4216	02	195	01	02	3.00	3.00
29.	22	4216	02	195	01	03	0.50	0.50
30.	22	4216	02	195	01	04	0.50	0.50
31.	22	4425	00	107	01	01	157.00	110.00
32.	22	4425	00	107	01	02	3.00	3.00

Sl.No.	Grant	Heads of Account					Provision	Surrender
33.	22	4425	00	107	03	01	20.00	20.00
34.	22	4435	01	195	01	01	25.00	25.00
35.	22	6216	80	195	01	01	100.00	56.00
36.	24	2401	00	105	04	01	72.77	52.44
37.	24	2401	00	110	02	01	200.00	145.00
38.	24	2401	00	800	11	02	173.14	120.00
39.	26	4405	00	195	01	01	0.01	0.01
40.	26	4405	00	195	01	02	0.01	0.01
41.	26	4405	00	195	01	03	0.01	0.01
42.	26	4405	00	195	01	04	0.01	0.01
43.	26	6405	00	195	01	01	0.01	0.01
44.	26	6405	00	195	01	02	0.01	0.01
45.	26	6405	00	195	01	03	0.01	0.01
46.	26	6405	00	195	01	04	0.01	0.01
47.	27	2505	02	101	03	01	200.00	200.00
48.	28	2851	00	800	15	01	96.58	50.00
49.	31	7610	00	201	01	07	15.00	15.00
50.	31	7610	00	202	01	07	3.00	3.00
51.	31	7610	00	202	02	07	10.00	7.00
52.	31	7610	00	203	01	07	2.00	2.00
53.	31	7610	00	204	01	07	70.00	44.00
54.	32	2202	01	800	01	01	20.00	17.50
55.	32	2202	01	800	01	03	5.00	2.70
56.	32	2202	02	109	01	01	13.00	10.50
57.	32	2202	02	109	01	03	15.00	9.00
58.	32	2202	02	109	01	04	10.00	8.00
59.	32	2202	02	109	02	01	10.00	9.00
60.	32	2202	03	103	01	04	10.00	6.30
61.	32	2205	00	106	01	01	25.00	15.00
62.	32	2210	01	110	01	01	25.00	17.00
63.	32	2210	01	110	01	02	30.00	20.00
64.	32	2210	01	110	02	01	20.00	19.00
65.	32	2210	01	110	02	02	17.00	16.00
66.	32	2210	01	110	03	01	30.00	29.90
67.	32	2210	01	110	03	02	20.00	15.90
68.	32	2210	01	110	03	04	10.00	8.00

Sl.No.	Grant	Heads of Account					Provision	Surrender
69.	32	2210	01	800	01	01	25.00	23.00
70.	32	2210	06	101	01	01	15.00	14.00
71.	32	2225	80	789	01	01	10.00	5.20
72.	32	2225	80	800	01	04	30.00	24.00
73.	32	2230	03	101	01	01	10.00	8.00
74.	32	2235	02	001	02	01	2.00	1.80
75.	32	2235	02	101	01	01	18.00	16.00
76.	32	2235	02	800	02	01	10.00	9.90
77.	32	2401	00	800	02	01	15.00	14.00
78.	32	2403	00	103	01	03	6.00	5.00
79.	32	2405	00	800	02	03	7.00	6.80
80.	32	2851	00	800	01	01	35.00	28.00
81.	32	2851	00	800	01	02	15.00	12.00
82.	32	3452	01	800	02	06	150.00	80.00
83.	32	4070	00	800	01	01	200.00	200.00
84.	32	4070	00	800	04	01	46.52	31.50
85.	32	4202	01	202	01	01	90.00	71.40
86.	32	4202	01	202	02	01	300.00	250.00
87.	32	4202	01	800	02	01	270.00	170.00
88.	32	4210	01	110	01	03	75.00	40.00
89.	32	4210	01	110	04	03	150.00	130.00
90.	32	4210	01	110	05	01	40.00	38.47
91.	32	4210	01	110	05	02	50.00	40.00
92.	32	4210	01	110	08	01	80.00	50.00
93.	32	4210	01	800	03	01	450.00	450.00
94.	32	4210	01	800	03	02	350.00	350.00
95.	32	4210	01	800	03	04	100.00	100.00
96.	32	5452	01	800	30	02	350.00	200.00
97.	32	5452	01	800	34	03	550.00	350.00
98.	33	2048	00	200	01	07	3,550.00	3,367.00
<b>Total</b>							<b>17,662.49</b>	<b>14,472.28</b>



**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	Description	Savings	Amount surrendered	Amount not surrendered
<b>Revenue</b>					
1	01	Legislative Assembly	1.82	0.60	1.22
2	03	Council of Ministers	3.72	1.89	1.83
3	06	Revenue and Food	83.01	67.84	15.17
4	09	Secretariat	24.60	22.37	2.23
5	10	District Administration	52.22	42.93	9.29
6	12	Police	13.78	2.83	10.95
7	17	Education	90.90	61.73	29.17
8	18	Medical	26.97	8.09	18.88
9	19	Information and Publicity	9.41	4.45	4.96
10	22	Co-operation	11.41	5.16	6.25
11	24	Agriculture	22.93	15.78	7.15
12	25	Animal Husbandry	5.91	2.52	3.39
13	26	Fisheries	1.84	0.00	1.84
14	27	Community Development	17.96	6.72	11.24
15	28	Industries	6.97	2.55	4.42
16	29	Electricity	11.22	0.14	11.08
17	32	Building Programmes	7.02	6.01	1.01
<b>Total - Revenue</b>			<b>391.69</b>	<b>251.61</b>	<b>140.08</b>
<b>Capital</b>					
18	16	Public Works	182.03	10.63	171.40
19	21	Social Welfare	2.68	1.46	1.22
20	22	Co-operation	7.39	6.07	1.32
21	29	Electricity	5.38	0.35	5.03
22	32	Building Programmes	60.33	27.81	32.52
<b>Total - Capital</b>			<b>257.81</b>	<b>46.32</b>	<b>211.49</b>
<b>Grand Total</b>			<b>649.50</b>	<b>297.93</b>	<b>351.57</b>

**Appendix 2.6**  
**(Reference: Paragraph 2.3.7; Page 36)**

**Details of rush of expenditure during last quarter of the year and  
during March 2017**

Sl. No.	Grant	Head of Account	Total expenditure during the year (₹)	Expenditure incurred (₹)		Percentage to total expenditure	
				During last quarter of the year	During March 2017	During last quarter of the year	During March 2017
1.	06	2029.00.101.07.02	10,00,000	10,00,000	10,00,000	100.00	100.00
2.		2029.00.800.04.01	1,50,89,820	1,45,06,543	1,39,25,000	96.13	92.28
3.	33	2048.00.200.01.07	1,83,00,000	1,83,00,000	1,83,00,000	100.00	100.00
4.		2049.01.305.01.07	1,41,99,807	1,01,57,367	98,32,367	71.53	69.24
5.		2049.05.105.02.07	44,77,066	44,77,066	44,77,066	100.00	100.00
6.	12	2055.00.115.03.01	35,33,920	24,00,320	23,54,520	67.92	66.63
7.		2055.00.800.02.01	13,16,217	13,16,217	13,16,217	100.00	100.00
8.	16	2059.80.051.05.04	75,00,000	75,00,000	75,00,000	100.00	100.00
9.	17	2202.03.789.09.02	30,00,000	30,00,000	30,00,000	100.00	100.00
10.		2205.00.800.02.01	60,63,000	60,63,000	60,63,000	100.00	100.00
11.	18	2210.02.789.01.01	40,80,399	40,80,399	40,80,399	100.00	100.00
12.		2210.02.789.05.01	42,08,815	41,34,874	41,34,874	98.24	98.24
13.		2210.80.800.03.01	1,00,50,000	75,50,000	75,50,000	75.12	75.12
14.	16	2215.01.102.07.03	3,49,58,701	2,24,13,718	1,95,35,974	64.11	55.88
15.	22	2216.02.104.01.01	99,00,000	99,00,000	99,00,000	100.00	100.00
16.	10	2216.80.800.04.02	3,74,60,000	1,99,60,000	1,99,60,000	53.28	53.28
17.		2216.80.800.19.01	3,25,79,117	3,25,79,117	3,25,79,117	100.00	100.00
18.		2216.80.800.19.02	1,07,40,000	1,07,40,000	1,07,40,000	100.00	100.00
19.		2217.01.191.01.02	38,98,134	36,28,536	35,68,536	93.08	91.54
20.		2217.80.191.10.04	25,00,000	25,00,000	25,00,000	100.00	100.00
21.		2217.80.191.17.01	3,72,76,000	3,72,76,000	3,72,76,000	100.00	100.00
22.		2217.80.800.04.01	3,66,80,000	3,66,80,000	3,66,80,000	100.00	100.00
23.		2217.80.800.09.01	8,61,00,000	4,82,00,000	4,82,00,000	55.98	55.98
24.		19	2220.60.101.04.01	1,00,50,367	58,50,929	52,91,882	58.22
25.	17	2225.01.277.01.04	12,71,750	12,01,250	12,01,250	94.46	94.46
26.	21	2225.01.789.01.01	1,28,22,220	1,09,08,378	1,04,64,876	85.07	81.62
27.		2225.01.789.23.04	1,06,56,313	58,73,249	54,57,563	55.12	51.21
28.		2225.01.789.28.04	80,00,000	61,00,000	61,00,000	76.25	76.25

Sl. No.	Grant	Head of Account	Total expenditure during the year (₹)	Expenditure incurred (₹)		Percentage to total expenditure	
				During last quarter of the year	During March 2017	During last quarter of the year	During March 2017
29.	21	2235.02.101.14.01	54,17,000	54,17,000	54,17,000	100.00	100.00
30.		2235.02.101.16.04	33,11,700	33,11,700	33,11,700	100.00	100.00
31.		2235.02.102.10.02	2,33,11,384	1,84,77,828	1,68,80,702	79.27	72.41
32.		2235.02.103.06.01	1,11,91,635	61,32,103	57,91,670	54.79	51.75
33.		2235.02.103.15.02	18,67,223	18,67,223	18,67,223	100.00	100.00
34.		2235.02.104.07.01	36,58,200	36,58,200	36,58,200	100.00	100.00
35.		2236.02.101.02.02	30,55,329	19,92,066	19,92,066	65.20	65.20
36.	17	2236.02.102.01.01	1,70,66,177	1,06,20,493	89,79,417	62.23	52.62
37.		2236.02.102.03.01	6,90,82,928	4,64,90,650	3,90,50,650	67.30	56.53
38.		2236.02.102.03.02	2,22,91,523	1,43,27,021	1,27,07,021	64.27	57.00
39.		2236.02.789.02.02	22,28,148	16,84,318	16,84,318	75.59	75.59
40.	24	2401.00.109.07.01	76,00,000	76,00,000	76,00,000	100.00	100.00
41.		2401.00.110.02.01	55,00,000	55,00,000	55,00,000	100.00	100.00
42.		2401.00.113.03.01	57,91,181	52,46,376	51,46,346	90.59	88.87
43.		2401.00.113.03.02	24,19,636	22,90,377	22,68,778	94.66	93.77
44.		2401.00.119.07.01	1,00,00,000	50,00,000	50,00,000	50.00	50.00
45.		2401.00.789.01.02	18,26,982	18,24,523	16,05,683	99.87	87.89
46.		2401.00.789.04.01	25,00,000	25,00,000	25,00,000	100.00	100.00
47.		2401.00.789.04.02	13,50,000	13,50,000	13,50,000	100.00	100.00
48.	25	2403.00.789.02.01	39,52,040	39,52,040	19,77,708	100.00	50.04
49.		2403.00.789.03.01	27,00,000	27,00,000	27,00,000	100.00	100.00
50.		2403.00.800.10.01	34,24,666	34,19,841	34,16,177	99.86	99.75
51.	26	2405.00.101.02.02	18,70,152	17,91,365	17,89,835	95.79	95.71
52.		2405.00.103.05.02	42,52,099	28,10,000	28,10,000	66.09	66.09
53.		2405.00.109.02.01	29,07,420	21,55,484	18,20,798	74.14	62.63
54.		2405.00.800.03.02	18,65,374	17,14,678	16,72,363	91.92	89.65
55.	24	2406.01.102.06.01	22,37,715	22,37,715	22,37,715	100.00	100.00
56.	10	2515.00.789.09.02	1,70,00,000	1,40,00,000	1,10,00,000	82.35	64.71
57.	27	2515.00.800.08.01	6,17,48,000	6,17,48,000	6,17,48,000	100.00	100.00
58.	24	2702.02.001.01.02	10,99,742	10,99,742	10,99,742	100.00	100.00
59.	22	2851.00.103.02.01	99,75,000	99,75,000	99,75,000	100.00	100.00
60.	32	3452.01.800.12.01	19,00,000	19,00,000	19,00,000	100.00	100.00

Sl. No.	Grant	Head of Account	Total expenditure during the year (₹)	Expenditure incurred (₹)		Percentage to total expenditure		
				During last quarter of the year	During March 2017	During last quarter of the year	During March 2017	
61.	19	3452.80.104.05.01	25,00,000	25,00,000	25,00,000	100.00	100.00	
62.	10	3475.00.108.03.01	2,79,00,000	2,79,00,000	2,79,00,000	100.00	100.00	
63.	32	4055.00.211.01.03	25,00,000	15,00,000	15,00,000	60.00	60.00	
64.		4070.00.800.04.01	15,01,000	15,01,000	15,01,000	100.00	100.00	
65.		4202.01.202.01.01	17,62,438	15,23,190	14,94,120	86.43	84.78	
66.		4202.01.800.02.03	69,14,766	58,17,766	58,17,766	84.14	84.14	
67.		4401.00.800.01.01	25,00,277	16,35,997	16,33,301	65.43	65.32	
68.		4405.00.104.01.03	95,00,000	95,00,000	95,00,000	100.00	100.00	
69.		4405.00.104.01.04	25,50,990	25,50,990	25,50,990	100.00	100.00	
70.		4405.00.104.02.03	2,04,94,121	1,50,39,067	1,49,43,727	73.38	72.92	
71.		29	4801.05.800.47.03	42,22,498	42,22,498	21,48,750	100.00	50.89
72.			4801.05.800.49.01	25,50,00,000	25,50,00,000	25,50,00,000	100.00	100.00
73.	4801.05.800.50.01		16,50,00,000	16,50,00,000	16,50,00,000	100.00	100.00	
74.	30	5051.02.200.06.01	4,40,35,506	3,98,80,000	3,98,80,000	90.56	90.56	
75.	32	5452.01.800.49.01	3,40,10,982	3,27,42,996	3,26,77,217	96.27	96.08	
76.		5452.01.800.49.04	2,42,27,534	2,42,27,534	2,42,27,534	100.00	100.00	
<b>Total</b>			<b>1,34,67,33,012</b>	<b>1,18,36,31,744</b>	<b>1,15,77,21,158</b>			

**Appendix 3.1**  
**(Reference: Paragraph 3.1; Page 39)**

**Details of outstanding Utilisation Certificates**

Sl. No.	Department	Number of certificates outstanding	Amount (₹ in lakh)
1	Adi-Dravidar Welfare	154	7,905.64
2	Agriculture	48	3,627.65
3	Animal Husbandry and Animal Welfare	35	1,789.46
4	Art and Culture	6	22.07
5	Civil Supplies and Consumer Affairs	19	870.34
6	Commercial Taxes	1	457.50
7	Co-operation	79	2,700.94
8	Economics and Statistics	2	5.45
9	Education	62	4,008.62
10	Fisheries and Fishermen Welfare	30	1,174.95
11	Health	11	1,027.88
12	Hindu Religious Institutions/WAKF Board	305	785.11
13	Industries	38	1,537.17
14	Information Technology	2	20.00
15	Labour	5	164.70
16	Local Administration	407	9,176.66
17	Police	2	386.47
18	Rural Development	11	2,134.18
19	Science, Technology and Environment	9	490.84
20	Social Welfare	17	1,398.00
21	Tourism	5	1,994.22
22	Town and Country Planning	164	2,144.82
<b>Total</b>		<b>1,412</b>	<b>43,822.67</b>

**Appendix 3.2**  
**(Reference: Paragraph 3.2; Page 40)**

**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	Puducherry Municipality	2008-09 to 2015-16
2	Oulgaret Municipality	2008-09 to 2015-16
3	Karaikal Municipality	2008-09 to 2015-16
4	Ariankuppam Commune Panchayat	2008-09 to 2015-16
5	Villianur Commune Panchayat	2008-09 to 2015-16
6	Bahour Commune Panchayat	2008-09 to 2015-16
7	Mannadipet Commune Panchayat	2008-09 to 2015-16
8	Nettapakkam Commune Panchayat	2008-09 to 2015-16
9	Neravy Commune Panchayat	2008-09 to 2015-16
10	Kottucherry Commune Panchayat	2008-09 to 2015-16
11	Thirunallar Commune Panchayat	2008-09 to 2015-16
12	Nedungadu Commune Panchayat	2008-09 to 2015-16
13	Mahe Municipality	2008-09 to 2015-16
14	Yanam Municipality	2008-09 to 2015-16
15	Thirumalairayanpattinam Commune Panchayat, T.R. Pattinam, Karaikal	2008-09 to 2015-16
16	Pondicherry Pollution Control Committee, Puducherry	2010-11 to 2015-16
17	Pondicherry Urban Development Agency (PUDA), Puducherry	2012-13 to 2015-16
18	Kasthurba College for Women, Villianur, Puducherry	2012-13 to 2015-16
19	Pondicherry Agricultural Workers' Welfare Society, Puducherry	2012-13 to 2015-16
20	Karaikal Market Committee, Karaikal	2012-13 to 2015-16
21	Building and Other Construction Workers' Welfare Board, Puducherry	2012-13 to 2015-16
22	Rajiv Gandhi College of Veterinary and Animal Sciences, Kurumpapet, Puducherry	2013-14 to 2015-16
23	Pondicherry Khadi and Village Industries Board, Puducherry	2013-14 to 2015-16
24	Pondicherry Institute of Linguistics and Culture, Puducherry	2013-14 to 2015-16
25	Women's Polytechnic College, Puducherry	2013-14 to 2015-16
26	Indira Gandhi College of Arts and Science, Kadhirkamam, Puducherry	2013-14 to 2015-16
27	Perunthalaivar Kamarajar Arts College, Kalitheerthalkuppam, Puducherry	2013-14 to 2015-16
28	Rajiv Gandhi Arts and Science College, Thavalakuppam, Puducherry	2013-14 to 2015-16
29	Perunthalaivar Kamarajar Institute of Engineering and Technology, Karaikal	2013-14 to 2015-16
30	Perunthalaivar Kamarajar College of Education, Karaikal	2013-14 to 2015-16
31	Karaikal Polytechnic College, Karaikal	2013-14 to 2015-16
32	Women's Polytechnic College, Karaikal	2013-14 to 2015-16

33	Dr.B.R. Ambedkar Polytechnic College, Yanam	2013-14 to 2015-16
34	Ayurvedyha Medical College, Mahe	2013-14 to 2015-16
35	Pondicherry State Cooperative Fishermen Federation, Puducherry	2013-14 to 2015-16
36	Pondicherry Fishing Harbour Management Society, Puducherry	2013-14 to 2015-16
37	Perunthalaivar Kamarajar Medical College Society, Puducherry	2014-15 and 2015-16
38	PONLAIT, Puducherry	2014-15 and 2015-16
39	Pondicherry Institute of Hotel Management, Puducherry	2014-15 and 2015-16
40	Krishi Vigyan Kendra, Puducherry	2014-15 and 2015-16
41	Krishi Vigyan Kendra, Karaikal	2014-15 and 2015-16
42	Renewable Energy Agency of Puducherry, Puducherry	2014-15 and 2015-16
43	Indira Gandhi Polytechnic College, Mahe	2014-15 and 2015-16
44	Pondicherry Women's Commission, Puducherry	2014-15 and 2015-16
45	Puducherry Seed Certification Agency, Puducherry	2014-15 and 2015-16
46	Puducherry Coastal Zone Management Authority	2014-15 and 2015-16
47	Puducherry Wakf Board, Puducherry	2014-15 and 2015-16
48	Pondicherry State Sports Council, Puducherry	2014-15 and 2015-16
49	Pondicherry Engineering College, Puducherry	2015-16
50	Pondicherry Society for Education (PONSHE), Puducherry	2015-16
51	Pandit Jawaharlal Nehru College of Agriculture and Research Institute (PAJANCOA), Karaikal	2015-16
52	Pondicherry Slum Clearance Board, Puducherry	2015-16
53	Pondicherry Housing Board, Puducherry	2015-16
54	District Rural Development Agency, Puducherry	2015-16
55	Bharathiar Palkalaikoodam, Ariyankuppam, Puducherry	2015-16
56	District Institute of Education and Training, Puducherry	2015-16
57	Pondicherry Ground Water Authority, Puducherry	2015-16
58	Pondicherry Council for Science and Technology, Puducherry	2015-16

**Appendix 3.3**  
(Reference: Paragraph 3.4; Page 42)

**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	3	3.26	1	0.43	4	3.68
2	Agriculture	6	1.89	2	8.15	8	10.04
3	Animal Husbandry	3	0.06	1	41.57	3	41.63
4	Art and Culture	3	0.37	Nil	Nil	3	0.36
5	Education	18	1.70	3	43.81	21	45.51
6	Electricity	265	4,380.73	1	0.17	266	4,380.91
7	Health and Family Welfare	13	1.37	Nil	Nil	13	1.37
8	Information Technology	1	1.15	Nil	Nil	1	1.15
9	Labour	2	0.70	Nil	Nil	2	0.70
10	Local Administration	5	2.03	1	0.47	6	2.51
11	Police	Nil	Nil	2	0.50	2	0.50
12	Public Works	2	0.20	2	5.01	4	5.20
13	Revenue	2	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>325</b>	<b>4,398.05</b>	<b>13</b>	<b>100.10</b>	<b>338</b>	<b>4,498.15</b>

\* Value of one case not available