

**Appendix 2.1**  
**(Reference: Paragraph 2.1; Page 15)**

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

(₹ in crore)

	2016-17	2017-18	2018-19	2019-20	2020-21
(1)	(2)	(3)	(4)	(5)	(6)
<b><i>Part A. Receipts</i></b>					
<b>1. Revenue Receipts</b>	<b>5,383 (76)</b>	<b>6,003 (77)</b>	<b>6,400 (78)</b>	<b>6,781 (77)</b>	<b>5,890 (63)</b>
<b>(i) Tax Revenue</b>	<b>2,401(45)</b>	<b>2,806 (47)</b>	<b>3,188 (50)</b>	<b>2,475 (37)</b>	<b>1,948 (33)</b>
Goods and Services Tax (GST)	Nil	852	1,499	781	433
Taxes on Agricultural Income	Nil	Nil	Nil	Nil	Nil
Taxes on Sales, Trade, etc.	1,576	1,008	632	596	549
State Excise	671	770	850	868	798
Taxes on Vehicles	87	104	114	139	84
Stamp Duty and Registration Fees	66	71	92	88	82
Land Revenue	1	1	1	2	2
Taxes on Goods and Passengers	Nil	Nil	Nil	Nil	0
<b>(ii) Non-Tax Revenue</b>	<b>1,245 (23)</b>	<b>1,374 (23)</b>	<b>1,584 (25)</b>	<b>1,638 (24)</b>	<b>1,460 (25)</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>1,737 (32)</b>	<b>1,823 (30)</b>	<b>1,628 (25)</b>	<b>2,668 (39)</b>	<b>2,482 (42)</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>2</b>	<b>1</b>	<b>1</b>	<b>Nil</b>	<b>Nil</b>
<b>4. Total Revenue and Non-debt capital receipts (1+2+3)</b>	<b>5,385</b>	<b>6,004</b>	<b>6,401</b>	<b>6,781</b>	<b>5,890</b>
<b>5. Public Debt Receipts</b>	<b>820 (12)</b>	<b>1,061(14)</b>	<b>1,007 (12)</b>	<b>1,044 (12)</b>	<b>2,529 (27)</b>
External Debt	-	-	50	--	0
Internal Debt and Market Loan	748	989	957	1,043	1,787
Net transactions under Ways and Means Advances and Overdrafts	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	72	72	Nil	1	742
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>6,205</b>	<b>7,065</b>	<b>7,408</b>	<b>7,825</b>	<b>8,419</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>845 (12)</b>	<b>717 (9)</b>	<b>778 (10)</b>	<b>928 (11)</b>	<b>906 (10)</b>
<b>9. Total Receipts of UT (6+7+8)</b>	<b>7,050</b>	<b>7,782</b>	<b>8,186</b>	<b>8,753</b>	<b>9,325</b>

	2016-17	2017-18	2018-19	2019-20	2020-21
(1)	(2)	(3)	(4)	(5)	(6)
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue expenditure</b>	<b>5,458 (79)</b>	<b>5,807 (82)</b>	<b>6,387 (74)</b>	<b>6,836 (78)</b>	<b>7260 (78)</b>
(i) Plan	1,644 (30)	1,659 (29)	6,387 (100)	6,836 (100)	7,260 (100)
(ii) Non-Plan	3,814 (70)	4,148 (71)	Nil	Nil	Nil
(iii) General Services (including interest payments)	1,639	1,874	2,154	2,313	2,432
(iv) Social Services	2,129	2,235	2,401	2,440	2,450
(v) Economic Services	1,684	1,694	1,832	2,083	2,378
(vi) Grants-in-aid and Contributions	6	4	Nil	Nil	Nil
<b>11. Capital expenditure</b>	<b>447 (6)</b>	<b>394 (6)</b>	<b>313 (4)</b>	<b>327 (4)</b>	<b>240 (3)</b>
(i) Plan	440 (98)	388 (98)	313 (100)	327 (100)	240 (100)
(ii) Non-Plan	7 (2)	6 (2)	Nil	Nil	Nil
(iii) General Services	85	88	19	21	39
(iv) Social Services	121	107	126	160	87
(v) Economic Services	241	199	168	146	114
<b>12. Disbursement of Loans and Advances</b>	<b>Nil</b>	<b>Nil</b>	<b>3</b>	<b>Nil</b>	<b>5</b>
<b>13. Total (10+11+12)</b>	<b>5,905</b>	<b>6,201</b>	<b>6,703</b>	<b>7,163</b>	<b>7505</b>
<b>14. Repayments of Public Debt</b>	<b>224 (3)</b>	<b>570 (8)</b>	<b>639 (7)</b>	<b>762 (9)</b>	<b>838 (9)</b>
External debt	..	..	..	..	..
Internal Debt (excluding Ways and Means Advances and Overdrafts)	98	434	488	611	719
Net transactions under Ways and Means Advances and Overdraft	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	126	136	151	151	119
<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>6,129</b>	<b>6,771</b>	<b>7,342</b>	<b>7,925</b>	<b>8,343</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>800 (12)</b>	<b>269(4)</b>	<b>1,335 (15)</b>	<b>807 (9)</b>	<b>950 (10)</b>
<b>19. Total disbursement by UT (16+17+18)</b>	<b>6,929</b>	<b>7,040</b>	<b>8,677</b>	<b>8,732</b>	<b>9,293</b>
<b>Part C. Deficits</b>					
<b>20. Revenue deficit(-)/Revenue surplus (+) (1-10)</b>	<b>(-) 75</b>	<b>196</b>	<b>13</b>	<b>(-) 55</b>	<b>(-) 1,370</b>
<b>21. Fiscal deficit (-)/Fiscal surplus (+) (4-13)</b>	<b>(-) 520</b>	<b>(-) 197</b>	<b>(-) 302</b>	<b>(-) 381</b>	<b>(-) 1,615</b>
<b>22. Primary deficit (-)/surplus (+) (21+23)</b>	<b>58</b>	<b>489</b>	<b>405</b>	<b>308</b>	<b>(-) 858</b>

	2016-17	2017-18	2018-19	2019-20	2020-21
(1)	(2)	(3)	(4)	(5)	(6)
<b>Part D. Other data</b>					
<b>23. Interest payments (included in revenue expenditure)</b>	<b>578</b>	<b>686</b>	<b>707</b>	<b>690</b>	<b>757</b>
<b>24. Financial Assistance to local bodies etc.</b>	<b>669</b>	<b>660</b>	<b>748</b>	<b>779</b>	<b>780</b>
<b>25. Ways and Means Advances/Overdraft availed (days)</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
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>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>27. Gross State Domestic Product (GSDP)</b>	<b>29,573</b>	<b>32,129</b>	<b>36,555</b>	<b>37,959</b>	<b>36,402</b>
<b>28. Outstanding fiscal liabilities (year-end)</b>	<b>8,299</b>	<b>8,799</b>	<b>9,144</b>	<b>9,449</b>	<b>10,894</b>
<b>29. Outstanding guarantees (year-end) (including interest)</b>	<b>45</b>	<b>51</b>	<b>51</b>	<b>44</b>	<b>43</b>
<b>30. Maximum amount guaranteed (year-end)</b>	<b>56</b>	<b>63</b>	<b>63</b>	<b>63</b>	<b>53</b>
<b>31. Number of incomplete projects</b>	<b>14</b>	<b>12</b>	<b>30</b>	<b>74</b>	<b>58</b>
<b>32. Capital blocked in incomplete projects</b>	<b>75.71</b>	<b>76.96</b>	<b>184.49</b>	<b>151.53</b>	<b>212.95</b>
<b>Part E: Fiscal Health Indicators</b>					
<b>I Resource Mobilisation</b>					
Own Tax revenue/GSDP	0.08	0.09	0.09	0.06	0.05
Non-Tax Revenue/GSDP	0.04	0.04	0.04	0.04	0.04
Central Transfers/GSDP	Nil	Nil	Nil	Nil	Nil
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	0.20	0.19	0.19	0.19	0.21
Total Expenditure/Revenue Receipts	1.10	1.03	1.05	1.06	1.27
Revenue Expenditure/Total Expenditure	0.92	0.94	0.95	0.95	0.97
Expenditure on Social Services/Total Expenditure	0.36	0.36	0.36	0.34	0.33
Expenditure on Economic Services/Total Expenditure	0.29	0.27	0.27	0.29	0.32
Capital Expenditure/Total Expenditure	0.08	0.06	0.05	0.05	0.03

	2016-17	2017-18	2018-19	2019-20	2020-21
(1)	(2)	(3)	(4)	(5)	(6)
Capital Expenditure on Social and Economic Services/Total Expenditure	0.06	0.05	0.04	0.04	0.03
<b>III Management of Fiscal Imbalances</b>					
Revenue deficit (surplus)/GSDP	(-) 0.003	0.006	0.000	(-) 0.001	(-) 0.038
Fiscal deficit/GSDP	(-) 0.018	(-) 0.006	(-) 0.008	(-) 0.010	(-) 0.044
Primary Deficit (surplus) /GSDP	0.002	0.015	0.011	0.008	(-) 0.024
Revenue Deficit/Fiscal Deficit	0.144	(-) 0.995	(-) 0.043	0.144	0.848
Primary Revenue Balance/GSDP	0.017	0.027	0.020	0.017	(-) 0.017
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	0.28	0.27	0.25	0.25	0.28
Fiscal Liabilities/RR	1.54	1.47	1.43	1.39	1.85
Primary deficit vis-à-vis quantum spread	0.17	2.93	1.38	0.92	83.18
Debt Redemption (Principal +Interest)/ Total Debt Receipts	0.96	1.12	1.18	1.37	0.6
<b>V Other Fiscal Health Indicators</b>					
Return on Investment (₹ in crore)	Nil	0.09	0.09	Nil	0.09
Financial Assets/Liabilities	0.85	0.89	0.89	0.89	0.78
Revenue Expenditure /Revenue Receipts	101	97	100	101	123

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

**Appendix 3.1**  
**(Reference: Paragraph 3.1; Page 61)**

**Glossary of important Budget related terms**

1. **'Accounts' or 'actuals' of a year** - are the amounts of receipts and disbursements for the financial year beginning on *April 1st* and ending on *March 31st* following, as finally recorded in the Accounting authority's books (as audited by CAG). Provisional Accounts refers to the unaudited accounts.
2. **'Administrative approval' of a scheme, proposal or work** - is the formal acceptance thereof by the competent authority for the purpose of incurring expenditure. Taken with the provision of funds in the budget, it operates as a financial sanction to the work during that particular year in which the Administrative Approval is issued.
3. **'Annual financial statement'** - Also referred to as Budget means the statement of estimated receipts and expenditure of the UT Government for each financial year, laid before the UT Legislature.
4. **'Appropriation'** - means the amount authorised by the UT Legislature for expenditure under different primary unit of appropriation or part thereof placed at the disposal of a disbursing officer.
5. **'Charged Expenditure'** - means such expenditure as is not to be submitted to the vote of the Legislature under the provisions of the Constitution.
6. **'Consolidated Fund of UT'** - All revenues of the UT Government, loans raised by it and all moneys received in repayment of loans form the Consolidated Fund of UT. No moneys out of this Fund can be appropriated except in accordance with the law and for the purposes and in the manner provided in the Constitution.
7. **'Contingency Fund'** is in the nature of an imprest. The Contingency Fund is intended to provide advances to the executive/Government to meet unforeseen expenditure arising in the course of a year pending its authorisation by the UT Legislature. The amounts drawn from the Contingency Fund are recouped after the UT Legislature approves it through the Supplementary Demands.
8. **'Controlling Officer (Budget)'** - means an officer entrusted by a Department with the responsibility of controlling the incurring of expenditure and/or the collection of revenue. The term includes the Heads of Department and also the Administrators.
9. **'Drawing and Disbursing Officer' (DDO)** - means a Head of Office and also any other Officer so designated by the Finance Department of the UT Government, to draw bills and make payments on behalf of the UT Government. The term shall also include a Head of Department where he himself discharges such function.
10. **'Excess Grant'** - Excess grant means the amount of expenditure over and above the provision allowed through the original/supplementary grant, that requires regularisation by obtaining excess grant from the UT Legislature under Section 30 of UT Act, 1963.

11. **'New Service'** - New Service means expenditure arising out of a new policy decision, not brought to the notice of UT Legislature earlier, including a new activity or a new form of investment.
12. **'New Instrument of Service'**- means relatively large expenditure arising out of important expansion of an existing activity.
13. **'Public Accounts'**- means the Public Account referred to in Section 47 A of UT Act, 1963. The receipts and disbursements such as deposits, reserve funds, remittances, etc., which do not form part of the Consolidated Fund are included in the Public Account. Disbursements from the Public Account are not subject to vote by the UT Legislature, as they are not moneys issued out of the Consolidated Fund of UT.
14. **'Re-appropriation'** - means the transfer, by a competent authority, of savings from one unit of appropriation to meet additional expenditure under another unit within the same grant or charged appropriation.
15. **'Revised Estimate'** - is an estimate of the probable receipts or expenditure for a financial year, framed in the course of that year, with reference to the transactions already recorded and anticipation for the remainder of the year in the light of the orders already issued.
16. **'Supplementary Demands for Grants'** - means the statement of supplementary demands laid before the legislature, showing the estimated amount of further expenditure necessary in respect of a financial year over and above the expenditure authorised in the Annual Financial Statement for that year. The demand for supplementary may be token, technical or substantive/cash.
17. **Cash Supplementary** is over and above the original budget provisions and results in enhancement of the allocation for the Demand/Grant. It should be obtained as a last resort and after proper due diligence. Presently, this method is followed by the UT.
18. There are four Sections in each Demand i.e., Revenue Voted, Revenue Charged, Capital Voted and Capital Charged. **Technical Supplementary**, after obtaining the approval of the UT Legislature, allows to utilise the savings of one of the Sections for any other Section.
19. **Token Supplementary** allows to utilise the savings within the same section of the grant.
20. **'Major Head'** - means a Major Head of account for the purpose of recording and classifying the receipts and disbursements of the UT. A Major Head, particularly the one falling within the Consolidated Fund, generally corresponds to a 'function' of Government such as Agriculture, Education, Health, etc.
21. **'Sub-Major Head'** - means an intermediate head of account introduced between a Major Head and the Minor Heads under it, when the Minor Heads are numerous and can conveniently be grouped together under such intermediate Head.
22. **'Minor Head'** - means a head subordinate to a Major Head or a Sub-Major Head. A Minor Head subordinate to a Major Head identifies a 'programme' undertaken to achieve the objectives of the function represented by the Major Head.

23. '**Sub-Head**' - means a unit of account next subordinate to a Minor Head which normally denotes the scheme or organisation under that Minor Head or programme.
24. '**Major Work**' - means an original work, the estimated cost of which exclusive of departmental charges exceeds the amount as notified by the Government from time to time.
25. '**Minor Work**' - means an original work, the estimated cost of which exclusive of departmental charges does not exceed the amount as notified by the Government from time to time.
26. '**Modified Grant or Appropriation**' - means the sum allotted to any Sub-Head of Appropriation as it stands after Re-Appropriation or the sanction of an Additional or Supplementary Grant by competent authority.
27. '**Supplementary or Additional Grant or Appropriation**' - means a provision included in an Appropriation Act, during the course of a financial year, to meet expenditure in excess of the amount previously included in an Appropriation Act for that year.
28. '**Schedule of New Expenditure**' - means a statement of items of new expenditure proposed for inclusion in the Budget for the ensuing year.
29. '**Token demand**' - means a demand made to the Assembly for a nominal or token sum when, for example, it is proposed to meet the entire expenditure on a new service from savings out of the sanctioned budget grant.

**Appendix 3.2**  
**(Reference: Paragraph 3.3.3; Page 69)**

**Supplementary provision of ₹ 50 lakh or more proved wholly unnecessary**

(₹ in lakh)

Sl. No.	Grant No.	Head of account					Original	Supple- mentary	Total Provision	Expen- diture	Savings
1	10	2216	80	789	11	01	772.80	270.00	1,042.80	790.20	252.60
2	10	2216	80	800	02	01	63.08	170.00	233.08	169.90	63.18
3	10	2216	80	800	04	01	1,237.19	400.00	1,637.19	1,485.41	151.78
4	10	2216	80	800	22	01	45.00	115.00	160.00	45.31	114.69
5	12	2055	00	104	02	01	5,496.15	285.06	5,781.21	5,646.93	134.28
6	12	2055	00	109	01	02	1,213.81	96.26	1,310.07	1,301.00	9.07
7	12	2070	00	107	01	01	1,036.64	68.11	1,104.75	1,100.95	3.80
8	12	4055	00	207	01	01	75.00	356.77	431.77	219.66	212.11
9	16	5054	04	800	01	02	64.00	5,400.00	5,464.00	5,421.58	42.42
10	17	4202	01	800	02	01	0.00	950.00	950.00	946.36	3.64
11	17	4202	02	105	01	02	2,015.00	449.83	2,464.83	2,464.28	0.55
12	18	2210	02	800	02	01	0.00	100.00	100.00	29.90	70.10
13	18	2210	06	101	23	01	0.00	1,600.00	1,600.00	883.37	716.63
14	19	5452	01	800	02	01	108.27	161.73	270.00	269.84	0.16
15	29	2049	60	101	01	01	150.00	495.40	645.40	645.39	0.01
16	29	4801	05	800	06	01	264.00	200.00	464.00	303.45	160.55
17	32	4202	03	800	01	01	2.00	95.90	97.90	86.66	11.24
18	33	2049	03	104	01	07	5,000.00	3,333.60	8,333.60	6,099.12	2,234.48
<b>Total</b>							<b>17,542.94</b>	<b>14,547.66</b>	<b>32,090.60</b>	<b>27,909.31</b>	<b>4,181.29</b>

**Appendix 3.3**  
**(Reference: Paragraph 3.3.4; Page 69)**

**Re-appropriation of ₹ 10 lakh or more proved wholly unnecessary**

(₹ in lakh)

Sl. No.	Grant No.	Head of account						Provision	Re-appropriation	Expenditure	Savings in Provision
1	06	2235	60	101	01	01		200.00	14.75	199.80	0.20
2	10	2216	80	800	02	02		38.42	22.71	28.03	10.39
3	10	2216	80	800	04	02		257.30	13.66	202.30	55.00
4	10	2217	80	001	02	01		328.88	82.32	115.40	213.48
5	12	2055	00	003	02	01		0.01	53.99	0.00	0.01
6	12	2055	00	003	03	01		1.24	58.76	0.00	1.24
7	15	2071	01	101	01	07	49,700.00		1,009.43	47,012.76	2,687.24
8	15	2071	01	105	01	07	14,557.00		662.70	14,162.54	394.46
9	15	2071	01	115	01	07	13,100.00		1,651.14	12,000.90	1,099.10
10	16	2059	80	001	02	01	8,860.65		104.71	8,277.68	582.97
11	16	2215	02	001	01	01	5,267.50		38.36	5,063.09	204.41
12	16	3054	04	789	03	01	12.80		39.21	10.31	2.49
13	16	3054	04	789	03	04	54.00		42.00	12.20	41.80
14	16	3054	04	789	04	01	59.50		41.52	31.11	28.39
15	16	4215	01	800	03	01	1,352.35		147.65	1,310.28	42.07
16	16	4215	01	800	03	02	700.00		200.00	414.00	286.00
17	16	5054	04	800	09	03	285.00		15.00	84.36	200.64
18	17	2202	01	800	01	01	18,358.83		658.85	18,336.47	22.36
19	17	2202	02	109	17	01	6,933.99		587.35	6,822.69	111.30
20	17	2202	02	109	17	02	1,759.68		20.00	1,503.72	255.96
21	17	2202	02	109	17	04	24.70		61.81	21.10	3.60
22	17	2202	02	109	18	02	2,158.98		497.64	2,128.53	30.45
23	17	2202	02	109	18	04	894.44		40.20	889.25	5.19
24	17	2202	03	103	03	01	2,253.11		41.32	2,222.81	30.30
25	17	2202	03	103	07	04	228.74		14.90	219.40	9.34
26	17	2202	80	789	07	01	202.45		44.95	201.32	1.13
27	17	2202	80	789	10	01	55.10		46.78	38.55	16.55

Sl. No.	Grant No.	Head of account						Provision	Re-appropriation	Expenditure	Savings in Provision
28	17	2202	80	789	12	01		19.12	29.41	5.56	13.56
29	17	2202	80	800	02	01		258.01	34.24	233.26	24.75
30	17	2202	80	800	16	01		245.52	60.59	207.85	37.67
31	17	2202	80	800	18	01		100.36	30.92	55.39	44.97
32	17	2203	00	001	02	01		229.42	13.52	212.93	16.49
33	17	2204	00	102	01	01		365.77	80.93	321.85	43.92
34	17	2236	02	102	03	03		107.00	44.78	19.03	87.97
35	17	2236	02	102	05	01		676.78	26.27	560.31	116.47
36	18	2210	01	001	09	01		520.00	30.00	465.70	54.30
37	18	2210	01	110	01	01		11,093.76	588.91	11,092.44	1.32
38	18	2210	01	110	01	03		1,863.18	108.90	1,817.93	45.25
39	18	2210	01	110	02	01		5,978.66	91.64	5,889.14	89.52
40	18	2210	01	110	09	02		41.20	91.03	15.73	25.47
41	18	2210	01	789	06	01		75.00	18.64	57.60	17.40
42	18	2210	02	800	02	01		100.00	27.00	29.90	70.10
43	18	2210	03	104	01	01		375.94	20.96	338.77	37.17
44	18	2210	03	110	01	01		3,264.76	18.89	3,153.38	111.38
45	18	2210	06	101	04	01		375.57	40.56	340.32	35.25
46	18	2210	06	101	23	01		1,600.00	1,277.28	883.37	716.63
47	18	2210	80	789	01	01		200.00	100.00	0.00	200.00
48	21	2225	01	789	24	01		130.09	31.99	12.54	117.55
49	21	2225	01	789	38	01		0.01	167.44	0.00	0.01
50	21	2225	01	789	39	01		0.01	299.99	0.00	0.01
51	21	2225	01	789	42	01		0.01	16.22	0.00	0.01
52	21	2225	03	190	05	01		34.50	99.55	13.32	21.18
53	21	2225	03	277	09	01		0.01	29.68	0.00	0.01
54	21	2235	02	102	12	01		419.72	32.44	411.58	8.14
55	21	2235	02	103	24	01		50.00	23.52	1.61	48.39
56	21	2235	02	800	04	01		37.50	24.04	0.00	37.50
57	21	2235	60	102	01	02		4,602.12	36.40	4,586.89	15.23

<b>Sl. No.</b>	<b>Grant No.</b>	<b>Head of account</b>						<b>Provision</b>	<b>Re-appropriation</b>	<b>Expenditure</b>	<b>Savings in Provision</b>
58	21	2235	60	102	01	04		807.72	14.80	781.86	25.86
59	22	2852	08	195	01	01		96.43	22.53	88.96	7.47
60	24	2401	00	102	01	01		1,581.57	119.73	1,445.09	136.48
61	24	2401	00	102	01	02		965.94	39.09	534.25	431.69
62	24	2401	00	109	07	01		123.51	146.84	115.96	7.55
63	24	2401	00	119	08	01		750.50	72.78	739.91	10.59
64	24	2401	00	800	16	02		66.93	14.00	28.42	38.51
65	26	2405	00	800	01	02		48.18	20.12	26.70	21.48
66	26	2405	00	800	19	01		1,037.42	28.14	1,016.12	21.30
67	26	2405	00	800	19	02		292.18	15.67	291.99	0.19
68	26	2405	00	800	19	04		405.74	18.96	405.05	0.69
69	27	2515	00	800	11	01		0.01	999.99	0.00	0.01
70	29	4801	05	799	01	01		1,219.50	77.20	654.20	565.30
71	29	4801	05	800	06	01		464.00	26.42	303.45	160.55
72	29	4801	05	800	46	01		180.00	160.00	177.66	2.34
73	29	4801	05	800	50	01		410.00	135.30	69.80	340.20
74	32	4202	01	201	04	03		0.01	21.75	0.00	0.01
75	32	4202	01	202	02	04		30.00	20.00	18.00	12.00
76	32	4210	01	110	01	04		20.00	20.00	16.22	3.78
77	33	6003	00	109	03	07		744.26	10.74	744.24	0.02
<b>Total</b>								<b>1,69,652.59</b>	<b>11,691.51</b>	<b>1,59,492.88</b>	

**Appendix 3.4**  
**(Reference: Paragraph 3.3.5.1; Page 70)**

**(a) Details of saving of ₹ one crore and above not surrendered**

(₹ in crore)

Sl. No.	Grant No.	Description	Savings	Amount Surrendered	Amount not Surrendered
<b>(A) Revenue - Voted</b>					
1	03	Council of Ministers	2.32	0.63	1.69
2	04	Administration of Justice	7.11	5.47	1.64
3	06	Revenue and Food	14.28	2.66	11.62
4	09	Secretariat	2.99	0.98	2.01
5	10	District Administration	36.39	0.00	36.39
6	12	Police	5.77	0.00	5.77
7	14	Stationery and Printing	3.86	2.35	1.51
8	15	Retirement Benefits	113.48	26.32	87.16
9	16	Public Works	26.95	20.39	6.56
10	17	Education	87.92	7.99	79.93
11	18	Medical	96.49	0.00	96.49
12	19	Information and Publicity	10.62	4.46	6.16
13	20	Labour and Employment	8.88	4.94	3.94
14	21	Social Welfare	76.36	9.91	66.45
15	22	Co-operation	5.16	1.34	3.82
16	24	Agriculture	22.08	2.24	19.84
17	25	Animal Husbandry	3.83	1.74	2.09
18	26	Fisheries	11.14	0.00	11.14
19	27	Community Development	27.48	5.79	21.69
20	28	Industries	3.28	0.00	3.28
21	29	Electricity	28.72	0.00	28.72
22	32	Building Programmes	5.08	0.00	5.08
<b>Total (A)</b>			<b>600.19</b>	<b>97.21</b>	<b>502.98</b>

Sl. No.	Grant No.	Description	Savings	Amount Surrendered	Amount not Surrendered
<b>(B) Revenue - Charged</b>					
23	33	Public Debt	2.20	0.00	2.20
<b>Total (B)</b>			<b>2.20</b>	<b>0.00</b>	<b>2.20</b>
<b>(C) Capital - Voted</b>					
24	10	District Administration	1.16	0.00	1.16
25	12	Police	6.58	0.00	6.58
26	16	Public Works	148.95	89.49	59.46
27	18	Medical	20.62	4.88	15.74
28	26	Fisheries	2.84	0.00	2.84
29	29	Electricity	17.67	0.00	17.67
30	30	Ports and Pilotage	2.44	1.30	1.14
31	32	Building Programmes	20.80	4.55	16.25
<b>Total (C)</b>			<b>221.06</b>	<b>100.22</b>	<b>120.84</b>
<b>(D) Capital Charged</b>					
32	16	Public Works	2.85	0.00	2.85
33	18	Medical	1.50	1.50	0.00
33	32	Building Programmes	2.01	0.00	2.01
34	33	Public Debt	52.19	49.34	2.85
<b>Total (D)</b>			<b>58.55</b>	<b>50.84</b>	<b>7.71</b>
<b>Grant Total</b>			<b>882.00</b>	<b>248.27</b>	<b>633.73</b>

**Appendix 3.4**  
**(Reference: Paragraph 3.3.5.1; Page 70)**

**(b) Details of cases where entire savings (₹ one crore and above) were not surrendered**  
**(₹ in crore)**

Sl. No.	Grant No.	Description	Savings	Amount Surrendered	Amount not Surrendered
<b>(A) Revenue - Voted</b>					
1	10	District Administration	36.39	0.00	36.39
2	12	Police	5.77	0.00	5.77
3	18	Medical	96.49	0.00	96.49
4	26	Fisheries	11.14	0.00	11.14
5	28	Industries	3.28	0.00	3.28
6	29	Electricity	28.72	0.00	28.72
7	32	Building Programmes	5.08	0.00	5.08
<b>Total (A)</b>			<b>186.87</b>	<b>0.00</b>	<b>186.87</b>
<b>(B) Revenue - Charged</b>					
8	33	Public Debt	2.20	0.00	2.20
<b>Total (B)</b>			<b>2.20</b>	<b>0.00</b>	<b>2.20</b>
<b>(C) Capital - Voted</b>					
9	10	District Administration	1.16	0.00	1.16
10	12	Police	6.58	0.00	6.58
11	26	Fisheries	2.84	0.00	2.84
12	29	Electricity	17.67	0.00	17.67
<b>Total (C)</b>			<b>28.25</b>	<b>0.00</b>	<b>28.25</b>
<b>(D) Capital Charged</b>					
13	16	Public Works	2.85	0.00	2.85
14	32	Building Programmes	2.01	0.00	2.01
<b>Total (D)</b>			<b>4.86</b>	<b>0.00</b>	<b>4.86</b>
<b>Grant Total</b>			<b>222.18</b>	<b>0.00</b>	<b>222.18</b>

**Appendix 3.5**  
**(Reference: Paragraph 3.3.5.2; Page 70)**

**Details of cases where more than 50 per cent of the total provision and  
more than ₹ 10 lakh was surrendered**

(₹ in lakh)

Sl. No.	Grant No.	Head of account						Voted/ Charged	Provi- sion	Re- appro- priation	Expen- diture	Savings	Surren- der	Surren- der (in per cent)
1	06	2245	02	101	01	02	V	20.00	0.00	3.00	17.00	14.00	82.35	
2	06	2245	80	001	05	02	V	60.96	(-) 0.29	22.64	38.03	38.00	99.93	
3	09	2052	00	092	07	01	V	19.00	0.00	0.15	18.85	18.70	99.20	
4	10	2053	00	800	01	01	C	10.00	0.00	0.00	10.00	10.00	100.00	
5	16	2059	01	053	03	01	V	12.00	(-) 0.99	0.00	11.01	11.00	99.91	
6	16	2059	01	053	03	02	V	20.00	(-) 0.99	0.00	19.01	19.00	99.95	
7	16	2059	80	052	01	01	V	52.41	(-) 0.59	9.32	42.50	40.00	94.12	
8	16	2059	80	053	02	02	V	20.00	(-) 0.05	0.00	19.95	19.94	99.95	
9	16	2215	01	101	02	01	V	200.00	0.00	63.00	137.00	137.00	100.00	
10	16	2215	01	101	02	02	V	46.69	(-) 0.57	11.57	34.55	34.42	99.64	
11	16	2215	01	102	02	01	V	100.00	(-) 0.99	0.00	99.01	99.00	99.99	
12	16	2215	01	102	11	01	V	150.00	(-) 2.94	32.00	115.06	115.06	100.00	
13	16	2215	01	789	03	01	V	50.00	(-) 1.00	19.00	30.00	30.00	100.00	
14	16	2216	01	106	02	01	C	25.00	0.00	0.00	25.00	25.00	100.00	
15	16	2217	05	001	07	02	V	22.00	(-) 0.75	0.22	21.03	21.00	99.86	
16	16	2217	05	789	02	01	V	55.00	0.00	22.00	33.00	33.00	100.00	
17	16	2711	03	103	02	02	V	63.00	0.00	25.00	38.00	38.00	100.00	
18	16	3054	04	789	04	01	C	30.00	0.00	0.00	30.00	30.00	100.00	
19	16	4215	01	101	05	01	V	6,000.00	0.00	0.00	6,000.00	6,000.00	100.00	
20	16	4215	01	102	01	01	V	250.00	0.00	55.00	195.00	170.00	87.18	
21	16	4711	03	800	04	04	V	100.00	(-) 23.90	0.00	76.10	66.10	86.86	
22	16	5054	04	800	11	01	V	655.00	(-) 127.52	84.52	442.96	435.48	98.31	
23	18	2210	01	001	01	01	C	20.00	0.00	4.14	15.86	15.50	97.75	
24	18	4210	01	110	01	01	V	350.00	(-) 8.43	44.86	296.71	190.00	64.03	
25	18	4210	01	110	01	02	V	217.00	(-) 25.65	37.58	153.77	150.00	97.55	

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Sl. No.	Grant No.	Head of account						Voted/ Charged	Provi- sion	Re- appro- priation	Expen- diture	Savings	Surren- der	Surren- der (in per cent)
26	18	4210	80	800	02	01	C	150.00	0.00	0.00	150.00	149.50	99.67	
27	20	2230	03	789	16	01	V	44.33	0.00	16.33	28.00	28.00	100.00	
28	20	2230	03	796	01	01	V	25.96	(-) 0.66	0.00	25.30	25.30	100.00	
29	21	2235	02	102	10	01	V	373.60	(-) 3.60	84.54	285.46	250.00	87.58	
30	21	2235	02	102	10	02	V	93.40	(-) 3.39	0.00	90.01	90.00	99.99	
31	21	2235	02	103	25	01	V	202.50	(-) 3.00	75.29	124.21	120.00	96.61	
32	21	4225	01	789	01	01	V	160.00	0.00	0.00	160.00	160.00	100.00	
33	21	4225	01	789	29	01	V	200.00	0.00	0.00	200.00	200.00	100.00	
34	24	2401	00	102	01	04	V	89.02	(-) 0.74	31.11	57.17	57.00	99.70	
35	27	2505	02	101	07	01	V	750.00	(-) 2.06	14.00	733.94	450.00	61.31	
36	30	5051	02	200	06	01	V	67.00	0.00	0.00	67.00	67.00	100.00	
37	30	5051	02	200	07	01	V	17.99	0.00	0.00	17.99	17.99	100.00	
38	31	7610	00	201	01	07	V	25.00	0.00	0.00	25.00	25.00	100.00	
39	31	7610	00	204	02	07	V	25.00	0.00	2.50	22.50	21.00	93.33	
40	32	4210	01	800	03	01	V	380.00	(-) 6.25	78.33	295.42	210.00	71.09	
41	32	4210	01	800	03	02	V	170.00	(-) 25.29	0.00	144.71	144.71	100.00	
<b>Total</b>							<b>11,321.86</b>				<b>10,346.11</b>	<b>9,775.70</b>		

**Appendix 3.6**  
**(Reference: Paragraph 3.3.5.3; Page 71)**

**Details of cases where savings exceeded ₹ 50 lakh in each case and  
by more than 50 per cent of the total provision**

(₹ in lakh)

Sl. No.	Grant No.	Head of account					Provision	Expenditure	Savings	Percentage of savings
1	03	2013	00	108	01	01	71.00	17.77	53.23	74.97
2	03	2013	00	800	01	01	240.19	104.87	135.32	56.34
3	05	2015	00	105	01	01	100.00	15.49	84.51	84.51
4	06	2029	00	101	07	01	50.50	0.00	50.50	100.00
5	10	2216	80	800	22	01	160.00	45.31	114.69	71.68
6	10	2217	05	800	08	01	800.00	0.00	800.00	100.00
7	10	2217	80	001	02	01	328.88	115.40	213.48	64.91
8	10	2217	80	191	18	01	270.00	0.00	270.00	100.00
9	10	2217	80	800	10	01	183.20	61.60	121.60	66.38
10	10	2217	80	800	10	02	91.60	30.80	60.80	66.38
11	10	2575	60	101	01	01	700.00	330.00	370.00	52.86
12	10	4215	01	102	01	01	71.94	0.00	71.94	100.00
13	12	4055	00	207	03	01	278.25	0.00	278.25	100.00
14	12	4055	00	800	01	01	168.36	24.68	143.68	85.34
15	16	2215	01	101	02	01	200.00	63.00	137.00	68.50
16	16	2215	01	102	02	01	100.00	0.00	100.00	100.00
17	16	2215	01	102	11	01	150.00	32.00	118.00	78.67
18	16	2215	01	789	04	01	120.00	4.93	115.07	95.89
19	16	4059	01	051	01	01	115.00	16.06	98.94	86.03
20	16	4059	01	051	10	01	714.01	247.33	466.68	65.36
21	16	4059	01	800	03	01	201.00	0.44	200.56	99.78
22	16	4215	01	101	01	02	76.00	10.00	66.00	86.84
23	16	4215	01	101	04	01	70.69	0.00	70.69	100.00
24	16	4215	01	101	05	01	6,000.00	0.00	6,000.00	100.00
25	16	4215	01	102	01	01	250.00	55.00	195.00	78.00
26	16	4215	01	800	05	01	150.00	15.00	135.00	90.00

Sl. No.	Grant No.	Head of account					Provision	Expenditure	Savings	Percentage of savings
27	16	4702	00	800	02	01	600.00	58.02	541.98	90.33
28	16	4711	03	800	02	01	230.00	51.50	178.50	77.61
29	16	4711	03	800	04	01	200.00	29.50	170.50	85.25
30	16	4711	03	800	04	02	300.00	0.00	300.00	100.00
31	16	4711	03	800	04	04	100.00	0.00	100.00	100.00
32	16	5054	04	789	02	01	101.00	4.19	96.81	95.85
33	16	5054	04	800	01	01	295.00	131.51	163.49	55.42
34	16	5054	04	800	01	03	175.00	0.00	175.00	100.00
35	16	5054	04	800	05	01	1,000.00	172.87	827.13	82.71
36	16	5054	04	800	05	04	200.00	15.95	184.05	92.03
37	16	5054	04	800	09	01	4,112.65	177.61	3,935.04	95.68
38	16	5054	04	800	09	02	800.00	349.70	450.30	56.29
39	16	5054	04	800	09	03	285.00	84.36	200.64	70.40
40	16	5054	04	800	11	01	655.00	84.52	570.48	87.10
41	17	2202	01	800	06	01	890.58	279.02	611.56	68.67
42	17	2202	01	800	06	02	187.60	57.76	129.84	69.21
43	17	2202	02	789	07	01	120.00	0.00	120.00	100.00
44	17	2202	02	800	09	01	630.00	0.00	630.00	100.00
45	17	2202	80	789	09	01	121.54	57.83	63.71	52.42
46	17	2202	80	800	15	01	638.10	258.18	379.92	59.54
47	17	2202	80	800	17	01	266.82	36.65	230.17	86.26
48	17	2205	00	107	08	01	60.00	6.00	54.00	90.00
49	17	2236	02	102	03	01	990.51	431.14	559.37	56.47
50	17	2236	02	102	03	02	325.00	124.03	200.97	61.84
51	17	2236	02	102	03	03	107.00	19.03	87.97	82.21
52	17	2236	02	102	03	04	124.56	45.91	78.65	63.14
53	17	2236	02	102	05	03	106.10	21.74	84.36	79.51
54	17	2236	02	102	05	04	113.15	10.18	102.97	91.00
55	17	2236	02	789	02	01	207.50	39.85	167.65	80.80
56	17	2236	02	789	02	02	75.00	4.16	70.84	94.45

Sl. No.	Grant No.	Head of account					Provision	Expenditure	Savings	Percentage of savings
57	17	2236	02	789	03	01	137.50	56.04	81.46	59.24
58	18	2210	01	789	05	01	120.00	44.20	75.80	63.17
59	18	2210	02	800	01	01	500.00	47.67	452.33	90.47
60	18	2210	02	800	02	01	100.00	29.90	70.10	70.10
61	18	2210	05	105	10	01	250.00	0.00	250.00	100.00
62	18	2210	06	104	05	01	145.00	8.95	136.05	93.82
63	18	2210	80	004	02	01	1,528.43	18.00	1,510.43	98.82
64	18	2210	80	789	01	01	200.00	0.00	200.00	100.00
65	18	2210	80	800	14	07	424.00	0.00	424.00	100.00
66	18	2211	00	101	02	01	311.55	122.06	189.49	60.82
67	18	2211	00	101	02	02	150.00	5.63	144.37	96.25
68	18	4210	01	110	01	01	350.00	44.86	305.14	87.18
69	18	4210	01	110	01	02	217.00	37.58	179.42	82.68
70	18	4210	01	110	01	03	118.00	0.00	118.00	100.00
71	18	4210	01	110	01	04	110.00	2.74	107.26	97.51
72	18	4210	01	110	02	01	233.00	5.86	227.14	97.48
73	18	4210	01	800	01	01	225.00	0.28	224.72	99.88
74	18	4210	02	110	01	01	126.00	20.15	105.85	84.01
75	18	4210	02	110	01	02	103.00	0.97	102.03	99.06
76	18	4210	04	107	02	01	845.00	0.00	845.00	100.00
77	18	4210	80	800	02	01	150.00	0.00	150.00	100.00
78	19	3452	80	104	07	01	270.00	52.32	217.68	80.62
79	19	3452	80	800	30	01	665.00	0.00	665.00	100.00
80	20	2230	03	101	28	01	232.75	85.75	147.00	63.16
81	20	2230	03	800	02	01	427.00	208.33	218.67	51.21
82	21	2225	01	277	17	01	700.00	150.22	549.78	78.54
83	21	2225	01	789	23	04	88.31	34.82	53.49	60.57
84	21	2225	01	789	24	01	130.09	12.54	117.55	90.36
85	21	2225	01	789	27	04	100.00	24.38	75.62	75.62
86	21	2225	01	789	32	01	3,330.00	1,528.82	1,801.18	54.09

Sl. No.	Grant No.	Head of account				Provision	Expenditure	Savings	Percentage of savings	
87	21	2225	01	789	32	02	250.00	99.93	150.07	60.03
88	21	2225	01	789	32	04	110.00	55.00	55.00	50.00
89	21	2225	01	789	35	04	100.01	32.00	68.01	68.00
90	21	2225	03	277	08	01	250.00	50.31	199.69	79.88
91	21	2235	02	102	01	01	506.58	188.07	318.51	62.88
92	21	2235	02	102	10	01	373.60	84.54	289.06	77.37
93	21	2235	02	102	10	02	93.40	0.00	93.40	100.00
94	21	2235	02	102	20	01	226.87	0.00	226.87	100.00
95	21	2235	02	102	23	01	609.04	49.81	559.23	91.82
96	21	2235	02	102	23	02	80.38	11.03	69.35	86.28
97	21	2235	02	102	26	01	87.99	10.21	77.78	88.39
98	21	2235	02	103	06	01	298.65	119.59	179.06	59.96
99	21	2235	02	103	25	01	202.50	75.29	127.21	62.82
100	21	2235	02	800	03	01	61.10	6.49	54.61	89.38
101	21	2236	02	789	01	01	92.85	37.50	55.35	59.62
102	21	4225	01	789	01	01	160.00	0.00	160.00	100.00
103	21	4225	01	789	29	01	200.00	0.00	200.00	100.00
104	22	2216	02	104	01	01	222.20	100.00	122.20	55.00
105	22	2401	00	195	01	01	192.80	0.00	192.80	100.00
106	22	2851	00	103	02	01	90.20	0.00	90.20	100.00
107	24	2401	00	102	01	04	89.02	31.11	57.91	65.06
108	24	2401	00	105	04	01	103.86	11.40	92.46	89.03
109	24	2401	00	119	07	01	150.54	0.00	150.54	100.00
110	24	2401	00	789	01	01	106.72	53.01	53.71	50.33
111	24	2401	00	789	01	04	71.00	20.96	50.04	70.48
112	24	2401	00	789	15	01	62.93	5.86	57.07	90.68
113	24	2401	00	800	16	01	180.07	66.12	113.95	63.28
114	26	2405	00	800	21	01	806.69	195.57	611.12	75.76
115	26	4405	00	104	02	01	531.09	247.48	283.61	53.40
116	27	2505	02	101	01	01	670.00	239.88	430.12	64.20

Sl. No.	Grant No.	Head of account					Provision	Expenditure	Savings	Percentage of savings
117	27	2505	02	101	04	01	300.00	11.09	288.91	96.30
118	27	2505	02	101	07	01	750.00	14.00	736.00	98.13
119	27	2505	02	789	04	01	500.00	0.00	500.00	100.00
120	27	2515	00	800	08	01	500.00	170.00	330.00	66.00
121	27	2515	00	800	10	01	190.00	0.00	190.00	100.00
122	28	2851	00	800	06	01	65.00	0.00	65.00	100.00
123	29	2801	05	800	05	01	215.72	98.50	117.22	54.34
124	29	2801	80	800	01	01	200.00	82.28	117.72	58.86
125	29	2801	80	800	01	02	60.00	5.98	54.02	90.03
126	29	4801	05	789	06	01	211.20	0.00	211.20	100.00
127	29	4801	05	800	48	01	307.60	94.90	212.70	69.15
128	29	4801	05	800	50	01	410.00	69.80	340.20	82.98
129	30	5051	02	200	06	01	67.00	0.00	67.00	100.00
130	32	2210	06	104	01	01	55.00	0.00	55.00	100.00
131	32	3452	01	800	14	6	70.00	0.69	69.31	99.01
132	32	4070	00	800	01	01	100.00	23.83	76.17	76.17
133	32	4202	01	800	02	02	127.00	39.46	87.54	68.93
134	32	4202	03	800	01	01	182.00	70.33	111.67	61.35
135	32	4202	03	800	01	02	146.00	0.00	146.00	100.00
136	32	4210	01	800	03	01	380.00	78.33	301.67	79.39
137	32	4210	01	800	03	02	170.00	0.00	170.00	100.00
138	32	4210	01	800	03	03	200.00	36.00	164.00	82.00
139	32	4225	01	789	01	02	100.00	0.00	100.00	100.00
140	32	4405	00	104	01	04	112.22	16.85	95.37	84.98
141	32	4405	00	104	02	03	182.00	0.00	182.00	100.00
142	32	5425	00	800	01	02	60.00	0.00	60.00	100.00
143	32	5452	01	800	29	01	80.00	0.00	80.00	100.00
144	32	5452	01	800	34	03	220.00	7.00	213.00	96.82
145	33	2049	05	105	02	07	120.00	31.03	88.97	74.14
<b>Total</b>							<b>51,025.19</b>	<b>8,924.19</b>	<b>42,101.00</b>	

**Appendix 3.7**  
**(Reference: Paragraph 3.4.4; Page 78)**

**Rush of Expenditure**

(₹ in lakh)

Sl. No.	Grant No.	Head of Account						Description	Total Expenditure 2020- 2021	Expenditure for March 2021	Percent- age
1	04	2014	00	102	01	01		High Courts, Madras	90.09	90.09	100.00
2	05	2015	00	106	01	01		Charges for conduct of elections to Union Territory Legislature	1,380.18	1,346.63	97.57
3	06	2408	01	102	08	04		Distribution of essential commodities	1,222.60	699.80	57.24
4	06	2408	01	789	02	01		Distribution of essential commodities	3,700.00	2,519.53	68.10
5	09	3451	00	091	02	01		Introduction of e-Governance	595.96	519.65	87.20
6	10	2216	80	800	02	01		Slum upgradation Programme / Economically Weaker Section Housing Scheme	169.90	106.82	62.87
7	10	2216	80	800	19	04		Housing for All - Pradhan Mantri Awas Yojana (Central Share) (CSS)	123.00	100.80	81.95
8	10	2217	01	191	01	01		Assistance to Local Bodies, Corporations, Town Improvement Boards etc.	200.25	200.25	100.00
9	10	2217	05	800	09	01		Disposal of Legacy Waste Project (Negotiated Loan) (State Share)	800.00	800.00	100.00
10	10	2217	80	191	17	01		Swachh Bharat Mission (CSS) (Central Share)	578.50	578.50	100.00
11	10	2217	80	800	06	01		Urban Infrastructure Development Scheme (Negotiated Loan)	525.20	525.20	100.00
12	10	2217	80	800	08	01		Implementation of Smart Cities Mission (CSS) (Central Share)	800.00	500.00	62.50
13	10	2217	80	800	09	01		Implementation of AMRUT Mission by Local Administration Department (CSS)	1,026.25	972.75	94.79
14	10	2575	60	101	01	01		M.L.A's Local Area Development Scheme	330.00	330.00	100.00
15	10	2575	60	789	01	01		M.L.A's Local Area Development Scheme	250.00	250.00	100.00
16	10	3475	00	108	03	01		National Urban Livelihood Mission (CSS)	489.45	409.45	83.66

Sl. No.	Grant No.	Head of Account					Description	Total Expenditure 2020- 2021	Expenditure for March 2021	Percentage
17	12	4055	00	207	01	01	Office of the Director General of Police	219.66	159.21	72.48
18	16	2059	80	001	05	04	Payment of Current Consumption Charges, Water Consumption Charges, Telephone Charges, etc.,	99.96	76.72	76.75
19	16	3054	04	105	02	01	Rural Roads	81.00	53.82	66.44
20	16	3054	04	800	04	01	Maintenance of District and Other Roads	263.22	158.55	60.23
21	16	3054	04	800	05	01	Maintenance of Rural Roads	169.99	113.95	67.04
22	16	4059	01	051	01	02	Construction of buildings for various offices	1,997.52	1,997.33	99.99
23	16	4059	01	051	10	01	Infrastructural facilities for Judiciary - Construction of Court Complex (CSS)	247.33	181.81	73.51
24	16	4059	01	800	02	01	Development of Infrastructure facilities (Negotiated Loan)	503.13	365.31	72.61
25	16	4711	03	103	01	01	Drainage Schemes	128.71	67.37	52.34
26	16	5054	04	800	01	01	District and other Roads	926.34	581.79	62.81
27	16	5054	04	800	01	02	District and other Roads	5,456.54	2,946.71	54.00
28	17	2202	01	108	01	01	Free supply of books, stationery, uniforms and foot wear to poor children	517.33	332.06	64.19
29	17	2202	01	108	01	02	Free supply of books, stationery, uniforms and foot wear to poor children	229.17	116.24	50.72
30	17	2202	01	789	03	01	Free Supply of Books, Stationery, Uniforms and Footwear to poor Students	317.09	166.16	52.40
31	17	2202	01	789	03	02	Free Supply of Books, Stationery, Uniforms and Footwear to poor Students	91.63	56.49	61.65
32	17	2202	01	800	04	01	National Programme of Nutritional support to Primary Education (CSS)	415.81	284.25	68.36
33	17	2202	02	110	01	01	Assistance to Non-Government High Schools	3,131.29	2,214.19	70.71
34	17	2202	02	110	01	02	Assistance to Non-Government High Schools	597.89	337.00	56.37

Sl. No.	Grant No.	Head of Account						Description	Total Expenditure 2020- 2021	Expenditure for March 2021	Percentage
35	17	2202	02	110	01	04	Assistance to Non-Government High Schools		141.62	74.14	52.35
36	17	2202	02	110	02	01	Assistance to Non-Government Secondary Schools		176.41	100.03	56.70
37	17	2202	03	789	15	01	Rashtriya Uchchatar Shiksha Abhiyan (CSS) (State Share)		218.50	218.50	100.00
38	17	2202	03	800	03	01	Rashtriya Uchchatar Shiksha Abhiyan (CSS) (State Share)		759.50	759.50	100.00
39	17	2202	04	200	04	01	Padhna Likhna Abhiyan (CSS)		75.57	75.57	100.00
40	17	2225	01	277	01	01	Award of Pre-Matric Scholarship to other economically backward class students		66.36	64.97	97.91
41	17	2236	02	789	03	01	Midday meals to school students		56.04	56.04	100.00
42	17	4202	01	800	02	01	Acquisition of Land for Construction of Schools		946.36	946.36	100.00
43	18	2210	02	101	05	03	Setting up of Rajiv Gandhi Ayurveda Medical College		515.83	284.71	55.19
44	18	2210	80	789	02	01	National Health Mission (CSS)		281.00	281.00	100.00
45	18	2210	80	789	03	01	National Health Mission (CSS) (State Share)		508.64	508.64	100.00
46	18	2210	80	800	15	07	National Health Protection Scheme (State Share)		90.00	90.00	100.00
47	18	2210	80	800	19	01	COVID-19 Emergency Response and Health System Preparedness Package under NHM(CSS)		1,031.02	1,031.02	100.00
48	19	5452	01	800	02	01	Acquisition of Land for Tourism Projects		269.84	269.84	100.00
49	20	2230	03	101	28	01	Upgradation of Government ITIs into Model ITIs (CSS)		85.75	85.75	100.00
50	20	2230	03	789	12	01	Pradhan Mantri Kaushal Vikas Yojana (CSS)		106.89	71.42	66.82
51	20	2230	03	800	02	01	Pradhan Mantri Kaushal Vikas Yojana (CSS)		208.33	181.48	87.11
52	21	2225	01	789	27	01	Providing Civic and Basic Amenities to the areas of Scheduled Castes		1,048.24	596.74	56.93

Sl. No.	Grant No.	Head of Account					Description	Total Expenditure 2020- 2021	Expenditure for March 2021	Percentage
53	21	2225	01	789	27	02	Providing Civic and Basic Amenities to the areas of Scheduled Castes	192.75	192.75	100.00
54	21	2225	01	789	32	01	Award of various scholarship, stipend and incentive to SC students	1,528.82	1,149.96	75.22
55	21	2225	01	789	35	02	Financial assistance for Construction of low cost dwelling units/development of housing colonies/housesits and grant of house construction subsidies	227.90	121.50	53.31
56	21	2225	01	789	40	01	Pre-Matric Scholarship for SC Students (CSS)	57.79	53.35	92.32
57	21	2225	01	789	41	01	Post-Matric Scholarship for SC Students (CSS)	221.09	221.09	100.00
58	21	2225	01	789	43	01	Grant of full fees to SC and ST students (1st to 12th Standard) studying in private schools run by the Government including Government aided schools	195.98	195.98	100.00
59	21	2225	03	277	10	01	Post Matric Scholarship for OBC students (CSS)	71.46	71.46	100.00
60	21	2235	02	102	10	01	Integrated Child Development Services Scheme - Special Nutrition Programme (CSS)	84.54	84.54	100.00
61	21	2235	02	103	06	01	Other Programmes for welfare of women	141.94	138.62	97.67
62	21	2235	02	103	25	01	Maternity Benefit Programme (State Share)	75.29	71.87	95.45
63	22	2852	08	195	01	01	Assistance to Consumer Co-operatives	88.96	88.96	100.00
64	24	2401	00	109	07	01	Rashtriya Krishi Vikas Yojana (CSS Flagship)	115.96	59.29	51.13
65	24	2401	00	110	02	01	Scheme for promoting crop insurance	350.00	350.00	100.00
66	26	2405	00	800	22	01	Pradhan Mantri Matsya Sampada Yojana (CSS)	150.78	150.78	100.00
67	26	4405	00	104	02	01	Up-gradation of the existing Fishing Harbour at Thengaithittu, Puducherry under "Integrated Development of management of fisheries" scheme (CSS)	247.48	207.86	83.99

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Sl. No.	Grant No.	Head of Account						Description	Total Expenditure 2020- 2021	Expenditure for March 2021	Percent- age
68	27	2515	00	800	08	01		Rural Sanitation Scheme of Swachh Bharat Mission (Gramin) Negotiated Loan	170.00	170.00	100.00
69	28	2852	08	202	02	01		Assistance to Pondicherry Textile Corporation	1,981.75	1,064.90	53.74
70	29	2049	60	101	01	01		Interest on Deposits	645.39	645.39	100.00
71	29	2801	05	800	11	01		Purchase of Power (Negotiated Loan)	2,500.00	2,500.00	100.00
72	29	4801	05	800	06	01		System improvement for reduction of Transmission and distribution losses	303.45	273.31	90.07
73	29	4801	05	800	06	02		System improvement for reduction of Transmission and distribution losses	80.00	75.96	94.96
74	29	4801	05	800	46	01		Extension and Development of Power Supply to all categories of consumers and street lights	177.66	159.66	89.87
75	29	4801	05	800	46	02		Extension and Development of Power Supply to all categories of consumers and street lights	90.00	82.56	91.73
76	29	4801	05	800	48	01		Erection/ Establishment/ upgradation/ providing of 230 KV and 110 KV primary main sub-station and EH	94.90	62.74	66.12
77	32	4202	03	800	01	01		Physical Education	156.99	95.97	61.13
78	32	4202	04	800	03	01		Financial Assistance for the construction of Tagore Cultural Complex (CSS) (State share)	209.63	132.95	63.42
79	33	2048	00	200	01	07		Non-obligatory Sinking Fund towards discharge of open Market Loans	1,500.00	1,500.00	100.00
80	33	2049	03	108	01	07		Interest on Union Territory Government Employees Group Insurance Scheme	482.64	482.64	100.00
81	33	6003	00	109	03	07		Rural Electrification Corporation	744.24	744.24	100.00
<b>Total</b>									<b>47,148.28</b>	<b>37,002.47</b>	<b>78.48</b>

**Appendix 3.8**  
**(Reference: Paragraph 3.4.5.3; Page 81)**

**Unnecessary provision of funds**

(₹ in lakh)

Sl. No.	Major Head		Budget Estimate 2019-20	Re- appropria- tion	Total Provision	Expen- diture	Savings in BE		
<b>2210 - Medical and Public Health</b>									
<b>01. Urban Health Services - Allopathy</b>									
1	2210.01.001.09.01	Payment of Current Consumption Charges, Water Consumption Charges, Telephone Charges, etc.,	520.00	30.00	550.00	465.70	54.30		
2	2210.01.110.01.01	General Hospital	11,093.76	588.91	11,682.67	11,092.44	1.32		
3	2210.01.110.01.03	General Hospital	1,863.18	108.90	1,972.08	1,817.93	45.25		
4	2210.01.110.02.01	Rajiv Gandhi Government Women and Children Hospital	5,978.66	91.64	6,070.30	5,889.14	89.52		
5	2210.01.110.04.01	Government Hospital for Chest Diseases, Gorimedu	959.57	1.42	960.99	939.62	19.95		
6	2210.01.110.09.02	Government Pharmacy	41.20	91.03	132.23	15.73	25.47		
7	2210.01.789.06.01	General Hospital	75.00	18.64	93.64	57.60	17.40		
<b>02. Urban Health Services - Other systems of medicine</b>									
8	2210.02.101.01.01	Ayurveda Dispensary	226.19	1.60	227.79	196.38	29.81		
9	2210.02.101.03.01	Setting up of Panchakarma Therapy	32.79	1.62	34.41	26.21	6.58		
10	2210.02.102.01.04	Homeopathy Dispensary	31.80	4.40	36.20	29.14	2.66		
11	2210.02.104.01.02	Siddha Dispensary	15.21	1.12	16.33	12.35	2.86		
12	2210.02.800.02.01	Matching Grant as State Share to AYUSH	100.00	27.00	127.00	29.90	70.10		
<b>03. Rural Health Services - Allopathy</b>									
13	2210.03.104.01.01	Community Health Centre, Karikalampakkam	375.94	20.96	396.90	338.77	37.17		
14	2210.03.110.01.01	Rural Dispensaries	3,264.76	18.89	3,283.65	3,153.38	111.38		
<b>06. Public Health</b>									
15	2210.06.101.04.01	Tuberculosis	375.57	40.56	416.13	340.32	35.25		
16	2210.06.101.23.01	Prevention and Control of COVID 19 pandemic	1,600.00	1,277.28	2,877.28	883.37	716.63		
<b>80. General</b>									
17	2210.80.789.01.01	Financial assistance to the poor in case of serious illness	200.00	100.00	300.00	0.00	200.00		
<b>Total</b>			<b>26,753.63</b>	<b>2,423.97</b>	<b>29,177.60</b>	<b>25,287.98</b>	<b>1,465.65</b>		

**Appendix 4.1**  
**(Reference: Paragraph 4.7; Page 90)**

**Booking under Minor Head "800 - Other Expenditure" during 2020-21**

(₹ in crore)

<b>Major Head</b>		<b>Total Expenditure</b>	<b>Expenditure under 800 - Other Expenditure</b>	<b>Percentage of 800 - Other Expenditure</b>
2062	Vigilance	1.76	1.76	100.00
2075	Miscellaneous General Services	1.64	1.64	100.00
2216	Housing	62.28	49.87	80.07
2217	Urban Development	107.24	83.10	77.49
2405	Fisheries	48.00	37.92	79.00
2801	Power	1,711.19	1,566.96	91.57
2810	New and Renewable Energy	0.42	0.42	100.00
3425	Other Scientific Research	3.57	3.36	94.12
<b>Total</b>		<b>1,936.10</b>	<b>1,745.03</b>	<b>90.13</b>

**Appendix 4.2**  
**(Reference: Paragraph 4.7; Page 90)**

**Booking under Minor Head "800 - Other Receipts" during 2020-21**

(₹ in crore)

<b>Major Head</b>		<b>Total Receipts</b>	<b>Receipts under 800 - Other Receipts</b>	<b>Percentage of 800 - Other Receipts</b>
0059	Public Works	1.06	1.06	100.00
0070	Other Administrative Services	15.99	14.59	91.24
0216	Housing	6.88	6.46	93.90
0235	Social Security and Welfare	1.46	1.46	100.00
0401	Crop Husbandry	0.38	0.23	60.53
0405	Fisheries	1.10	1.08	98.18
0702	Minor Irrigation	1.47	1.47	100.00
1051	Ports and Light Houses	10.32	10.32	100.00
1054	Roads and Bridges	0.65	0.65	100.00
<b>Total</b>		<b>39.31</b>	<b>37.32</b>	<b>94.94</b>

**Appendix 4.3**  
**(Reference: Paragraph 4.8; Page 91)**

**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, Puducherry	2008-09 to 2019-20
2	Oulgaret Municipality, Puducherry	2008-09 to 2019-20
3	Karaikal Municipality, Karaikal	2008-09 to 2019-20
4	Ariankuppam Commune Panchayat, Puducherry	2008-09 to 2019-20
5	Villianur Commune Panchayat, Puducherry	2008-09 to 2019-20
6	Bahour Commune Panchayat, Puducherry	2008-09 to 2019-20
7	Mannadipet Commune Panchayat, Puducherry	2008-09 to 2019-20
8	Nettapakkam Commune Panchayat, Puducherry	2008-09 to 2019-20
9	Neravy Commune Panchayat, Karaikal	2008-09 to 2019-20
10	Kottucherry Commune Panchayat, Karaikal	2008-09 to 2019-20
11	Thirunallar Commune Panchayat, Karaikal	2008-09 to 2019-20
12	Nedungadu Commune Panchayat, Karaikal	2008-09 to 2019-20
13	Thirumalairayanpattinam Commune Panchayat, Karaikal	2008-09 to 2019-20
14	Mahe Municipality, Mahe	2008-09 to 2019-20
15	Yanam Municipality, Yanam	2008-09 to 2019-20
16	PONLAIT, Puducherry	2014-15 to 2019-20
17	Puducherry Coastal Zone Management Authority	2014-15 to 2019-20
18	Dr.B.R. Ambedkar Polytechnic College, Yanam	2016-17 to 2019-20
19	SPINCO, Puducherry	2016-17 to 2019-20
20	Pondicherry Co-operative Sugar Mills, Lingareddipalayam, Puducherry	2016-17 to 2019-20
21	Perunthalaiivar Kamarajar Krishi Vigyan Kendra, Puducherry	2016-17 to 2019-20
22	Indira Gandhi College of Arts and Science, Kadirkamam, Puducherry	2017-18 to 2019-20

<b>Sl. No.</b>	<b>Name of the Autonomous Body/Authority</b>	<b>Year for which accounts were due</b>
23	Perunthalaivar Kamarajar Arts College, Kalitheerthalkuppam, Puducherry	2017-18 to 2019-20
24	Karaikal Polytechnic College, Karaikal	2017-18 to 2019-20
25	Pondicherry State Sports Council, Puducherry	2017-18 to 2019-20
26	Pandit Jawaharlal Nehru College of Agriculture and Research Institute (PAJANCOA), Karaikal	2017-18 to 2019-20
27	Pondicherry Institute of Hotel Management & Catering Technology, Puducherry	2017-18 to 2019-20
28	Pondicherry Khadi and Village Industries Board, Puducherry	2017-18 to 2019-20
29	Indra Gandhi Polytechnic College, Mahe	2017-18 to 2019-20
30	District Institute of Education and Training, Puducherry	2017-18 to 2019-20
31	Women's Polytechnic College, Karaikal	2017-18 to 2019-20
32	Puducherry e-Governance Society	2017-18 to 2019-20
33	Pondicherry State Social Welfare Advisory Board, Puducherry	2017-18 to 2019-20
34	Women's Polytechnic College, Puducherry	2017-18 to 2019-20
35	Puducherry Fishermen Welfare and Distress Relief Society, Puducherry	2018-19 and 2019-20
36	Indira Gandhi Medical College and Research Institute, Puducherry	2018-19 and 2019-20
37	Mother Theresa Institute of Health Science Society, Puducherry	2018-19 and 2019-20
38	Mahatma Gandhi Post-Graduate Institute of Dental Sciences, Gorimedu, Puducherry	2018-19 and 2019-20
39	Puducherry Urban Development Agency	2018-19 and 2019-20
40	Puducherry State Fisherman Co-operative Federation	2018-19 and 2019-20
41	Renewable Energy Agency of Puducherry	2018-19 and 2019-20
42	Pondicherry Pollution Control Committee, Puducherry	2018-19 and 2019-20
43	Pondicherry Council for Science and Technology, Puducherry	2018-19 and 2019-20
44	Rajiv Gandhi College of Veterinary and Animal Sciences, Puducherry.	2018-19 and 2019-20
45	Rajiv Gandhi Arts and Science College, Thavalakuppam	2018-19 and 2019-20

<b>Sl. No.</b>	<b>Name of the Autonomous Body/Authority</b>	<b>Year for which accounts were due</b>
46	Rajiv Gandhi Ayurvedha Medical College, Mahe	2018-19 and 2019-20
47	Perunthalaivar Kamarajar Institute of Engineering and Technology, Karaikal	2018-19 and 2019-20
48	Kasturba College for Women, Villianur	2018-19 and 2019-20
49	Pondicherry Institute of Linguistics and Culture, Puducherry	2018-19 and 2019-20
50	Pondicherry Agricultural Workers Welfare Society, Puducherry	2018-19 and 2019-20
51	Puducherry Seed Certification Agency, Puducherry.	2019-20
52	Bharathiar Palkalaikoodam, Puducherry	2019-20
53	Pondicherry Engineering College, Puducherry	2019-20
54	Sarva Shiksha Abhiyan, Puducherry	2019-20
55	Puducherry Slum Clearance Board, Puducherry	2019-20
56	Pondicherry Housing Board, Puducherry	2019-20
57	Pondicherry Women's Commission, Puducherry	2019-20
58	Pondicherry Ground Water Authority, Puducherry	2019-20
59	Pondicherry Fishing Harbour Management Society, Puducherry	2019-20
60	Perunthalaivar Kamarajar College of Education, Karaikal	2019-20
61	Rajiv Gandhi School of Sports, Puducherry	2019-20
62	Puducherry Society for the Care of the Aged, Puducherry	2019-20
63	Puducherry Water Resource Organisation, Puducherry	2019-20
64	Puducherry Market Committee	2019-20
65	Krishi Vigyan Kendra, Karaikal	2019-20
66	Puducherry Wakf Board, Puducherry.	2019-20
67	Karaikal Market Committee, Karaikal	2019-20
68	Puducherry Building and Other Construction Workers' Welfare Board, Puducherry	2016-17 to 2019-20

**Appendix 4.4**  
**(Reference: Paragraph 4.9; Page 92)**

**Cases of misappropriation/losses/theft of Government material**

(₹ in lakh)

Name of Department	Cases of misappropriation/losses /theft of Government material		Reasons for the delay in final disposal of pending cases of misappropriation, losses, theft, etc.					
			Awaiting departmental and criminal investigation		Departmental action initiated but not finalised		Criminal Proceedings finalised but recovery of the amount pending	
	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
Adi Dravidar Welfare	4	3.62	2	0.49	1	0.43	1	2.70
Agriculture	8	30.94	4	16.07	2	9.59	2	5.28
Animal Husbandry & Animal Welfare	5	41.75	0	0.00	3	41.67	2	0.08
Art & Culture	3	0.37	1	0.02	1	0.03	1	0.32
Electricity	255	2,654.80	0	0.00	6	2,607.23	249	47.57
Health	9	1.40	7	0.79	1	0.56	1	0.05
Higher Education	7	41.49	5	1.57	2	39.92	0	0.00
Industries & Commerce	2	5.62	1	0.00	1	5.62	0	0.00
Information & Technology	1	1.15	0	0.00	0	0.00	1	1.15
Labour	3	1.27	0	0.00	0	0.00	3	1.27
Local Administration	6	2.51	2	1.49	1	0.47	3	0.55
Police	2	0.30	0	0.00	2	0.30	0	0.00
PWD	3	5.21	0	0.00	0	0.00	3	5.21
Revenue	3	0.87	0	0.00	0	0.00	3	0.87
School Education	8	9.76	6	4.42	0	0.00	2	5.34
Tourism	1	0.22	1	0.22	0	0.00	0	0.00
Women & Child Development	1	3.75	0	0.00	0	0.00	1	3.75
<b>Total</b>	<b>321</b>	<b>2,805.03</b>	<b>29</b>	<b>25.07</b>	<b>20</b>	<b>2,705.82</b>	<b>272</b>	<b>74.14</b>

**Appendix 5.1**  
**(Reference: Paragraph 5.3; Page 96)**

**List of Government Companies under the purview of CAG audit during 2020-21**

Sl. No.	Name of the company
<b>Government Companies came under purview of CAG Audit</b>	
1	Puducherry Agro Service & Industries Corporation Limited
2	Swadeshee Bharathee Textile Mills Limited
3	Puducherry Road Transport Corporation Limited
4	Puducherry Tourism Development Corporation Limited
5	Pondicherry Textiles Corporation Limited
6	Puducherry Distilleries Limited
7	Puducherry Power Corporation Limited
8	Pondicherry Industrial Promotion Development and Investment Corporation Limited
9	Puducherry Corporation for the Development of Women and Differently Abled Persons Limited
10	Puducherry Backward classes and Minorities Development Corporation Limited
11	Puducherry Adi-Dravidar Development Corporation Limited
12	Puducherry Agro Products, Food and Civil Supplies Corporation Limited

**Appendix 5.2**  
**(Reference: Paragraph 5.8.1; Page 99)**

**Return on Capital Employed of PSUs**

Sl. No.	PSU	2018-19			2019-20			2020-21			(₹ in crore)
		EBIT	Capital Employed	ROCE (in per cent)	EBIT	Capital Employed	ROCE (in per cent)	EBIT	Capital Employed	ROCE (in per cent)	
1	Puducherry Agro Service & Industries Corporation Limited	(-) 1.28	(-) 21.97	--	(-) 1.28	(-) 23.26	--	(-) 1.28	(-) 23.26	--	
2	Swadeshee Bharathee Textile Mills Limited	(-) 9.59	(-) 14.58	--	23.17	(-) 21.11	--	23.17	(-) 21.11	--	
3	Puducherry Road Transport Corporation Limited	(-) 5.29	(-) 6.19	--	(-) 5.65	(-) 15.98	--	(-) 15.71	(-) 31.69	--	
4	Puducherry Tourism Development Corporation Limited	(-) 0.91	(-) 10.27	--	1.13	(-) 9.22	--	1.13	(-) 9.22	--	
5	Pondicherry Textiles Corporation Limited	(-) 10.78	(-) 206.35	--	(-) 10.78	(-) 206.35	--	(-) 10.78	(-) 206.35	--	
6	Puducherry Distilleries Limited	6.93	51.30	13.15	1.64	57.28	2.86	1.64	57.28	2.86	
7	Puducherry Power Corporation Limited	1.87	134.08	1.39	3.89	135.69	2.87	14.98	141.48	10.59	
8	Pondicherry Industrial Promotion Development and Investment Corporation Limited	(-) 4.80	113.59	--	0.00	124.41	--	0.00	124.41	--	
9	Puducherry Corporation for the Development of Women and Differently Abled Persons Limited	(-) 8.35	4.68	--	(-) 8.35	4.68	--	(-) 8.35	4.68	--	

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Sl. No.	PSU	2018-19			2019-20			2020-21		
		EBIT	Capital Employed	ROCE (in <i>per cent</i> )	EBIT	Capital Employed	ROCE (in <i>per cent</i> )	EBIT	Capital Employed	ROCE (in <i>per cent</i> )
10	Puducherry Backward classes and Minorities Development Corporation Limited	1.66	31.23	5.32	1.66	31.23	5.32	1.66	31.23	5.32
11	Puducherry Adi-Dravidar Development Corporation Limited	2.66	4.25	62.59	(-) 1.92		1.79	--	(-) 1.92	1.79
12	Puducherry Agro Products, Food and Civil Supplies Corporation Limited	(-) 6.54	(-) 17.05	--	(-) 6.54	(-) 17.05	--	(-) 6.54	(-) 17.05	--
<b>Total</b>		<b>(-) 34.42</b>	<b>62.72</b>	--	<b>(-) 3.03</b>	<b>62.11</b>	--	<b>(-) 2.00</b>	<b>52.19</b>	--

**Appendix 5.3**  
**(Reference: Paragraph 5.8.2; Page 100)**

**Return on Equity of PSUs**

Sl. No.	PSU	2018-19			2019-20			2020-21		
		Net Profit after Tax/Net loss (-)	Equity ROE (in per cent)	Net Profit after Tax/Net loss (-)	Equity	ROE (in per cent)	Net Profit after Tax/Net loss (-)	Equity	ROE (in per cent)	Net Profit after Tax/Net loss (-)
1	Puducherry Agro Service & Industries Corporation Limited	(-) 1.28	(-) 21.97	--	(-) 1.28	(-) 23.26	--	(-) 1.28	(-) 23.26	--
2	Swadeshee Bharathee Textile Mills Limited	(-) 11.36	(-) 14.58	--	22.19	(-) 21.19	--	22.19	(-) 21.19	--
3	Puducherry Road Transport Corporation Limited	(-) 5.29	(-) 8.91	--	(-) 5.65	(-) 18.70	--	(-) 15.71	(-) 34.41	--
4	Puducherry Tourism Development Corporation Limited	(-) 1.03	(-) 10.27	--	1.05	(-) 9.22	--	1.05	(-) 9.22	--
5	Puducherry Textiles Corporation Limited	(-) 27.31	(-) 206.35	--	(-) 27.31	(-) 206.35	--	(-) 27.31	(-) 206.35	--
6	Puducherry Distilleries Limited	4.95	51.30	9.65	0.96	57.28	1.68	0.96	57.28	1.68
7	Puducherry Power Corporation Limited	0.64	134.08	0.48	2.62	135.69	1.93	9.64	141.48	6.81
8	Puducherry Industrial Promotion Development and Investment Corporation Limited	(-) 4.80	113.59	--	0.00	124.41	--	0.00	124.41	--

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Sl. No.	PSU	2018-19			2019-20			2020-21		
		Net Profit after Tax/Net loss (-)	Equity  ROE (in per cent)	Net Profit after Tax/ Net loss (-)						
9	Puducherry Corporation for the Development of Women and Differently abled persons limited	(-) 8.81	(-) 9.68	--	(-) 8.81	(-) 9.68	--	(-) 8.81	(-) 9.68	--
10	Puducherry Backward classes and Minorities Development Corporation Limited	1.23	6.80	18.09	1.23	6.80	18.09	1.23	6.80	18.09
11	Puducherry Adi-Dravidar Development Corporation Limited	2.53	2.84	89.08	(-) 2.09	0.75	--	(-) 2.09	0.75	--
12	Puducherry Agro Products, Food and Civil Supplies Corporation Limited	(-) 7.23	(-) 17.19	--	(-) 7.23	(-) 17.19	--	(-) 7.23	(-) 17.19	--
	<b>Total</b>	<b>(-) 57.76</b>	<b>19.66</b>	--	<b>(-) 24.32</b>	<b>19.34</b>	--	<b>(-) 27.36</b>	<b>9.42</b>	--

**Appendix 5.4**  
**(Reference: Paragraph 5.9.2; Page 104)**

**List of PSUs having negative Net Worth as on 31 March 2021**

(₹ in crore)

Sl. No	Company	Net Profit after tax/Net loss (-)	Net Worth	Paid up Capital
1	Puducherry Agro Service & Industries Corporation Limited	(-) 1.28	(-) 23.26	15.00
2	Puducherry Agro Products, Food and Civil Supplies Corporation Limited	(-) 7.23	(-) 17.19	9.93
3	Pondicherry Textiles Corporation	(-) 27.31	(-) 206.35	367.35
4	Puducherry Corporation for the Development of Women and Differently Abled Persons Limited	(-) 8.81	(-) 9.68	3.82
5	Puducherry Road Transport Corporation Limited	(-) 15.71	(-) 34.41	34.78
6	Puducherry Tourism Development Corporation Limited	1.05	(-) 9.22	17.59
7	Swadeshee Bharathee Textile Mills Limited	22.19	(-) 21.19	33.71

**Appendix 5.5**  
**(Reference: Paragraph 5.10.2; Page 105)**

**Details of PSUs whose accounts are in arrears**

Sl. No	Name of the PSU	Year for which Accounts not received
1	Puducherry Agro Service & Industries Corporation Limited	2013-14 to 2020-21
2	Swadeshee Bharathee Textile Mills Limited	2015-16 to 2020-21
3	Puducherry Road Transport Corporation Limited	2019-20 to 2020-21
4	Puducherry Tourism Development Corporation Limited	2019-20 to 2020-21
5	Pondicherry Textiles Corporation Limited	2016-17 to 2020-21
6	Puducherry Distilleries Limited	2017-18 to 2020-21
7	Puducherry Power Corporation Limited	2020-21
8	Pondicherry Industrial Promotion Development and Investment Corporation Limited	2018-19 to 2020-21
9	Puducherry Corporation for the Development of Women and Differently Abled Persons Limited	2018-19 to 2020-21
10	Puducherry Backward classes and Minorities Development Corporation Limited	2015-16 to 2020-21
11	Puducherry Adi-Dravidar Development Corporation Limited	2017-18 to 2020-21
12	Puducherry Agro Products, Food and Civil Supplies Corporation Limited	2014-15 to 2020-21

### Glossary of abbreviations

<b>Abbreviations</b>	<b>Full form</b>
AGM	Annual General Meeting
CAG	Comptroller and Auditor General of India
CE	Capital expenditure
CSS	Centrally Sponsored Schemes
CTD	Commercial Taxes Department
DAT	Directorate of Accounts and Treasuries
DDOs	Drawing and Disbursing Officers
DPC Act	Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971
DSTE	Department of Science, Technology and Environment
EBIT	Earnings Before Interest and Taxes
ENCORE	Enhancing Coastal and Ocean Resource Efficiency
FRBM	Fiscal Responsibility and Budget Management
FRM	Fiscal Road Map
GCS	General Category States
GDP	Gross Domestic Product
GFR	General Financial Rules, 2017
GIA	Grants-in-aid
GoI	Government of India
GSDP	Gross State Domestic Product
GST	Goods and Services Tax
ICAI	Institute of Chartered Accountants of India
ICR	Interest Coverage Ratio
IGST	Integrated Goods and Services Tax

<b>Abbreviations</b>	<b>Full form</b>
Ind AS	Indian Accounting Standards
JERC	Joint Electricity Regulatory Commission
OD	Overdrafts
PADCO	Puducherry Adi-Dravidar Development Corporation Limited
PAPSCO	Puducherry Agro Products, Food and Civil Supplies Corporation Limited
PASIC	Puducherry Agro Service and Industries Corporation Limited
PBCMDC	Puducherry Backward Classes and Minorities Development Corporation Limited
PCDWDAP	Puducherry Corporation for the Development of Women and Differently Abled Persons Limited
PD	Personal Deposit
PDL	Puducherry Distilleries Limited
PIPDIC	Pondicherry Industrial Promotion Development and Investment Corporation Limited
PONTEX / PTC	Pondicherry Textile Corporation Limited
PPCL	Puducherry Power Corporation Limited
PRTC	Puducherry Road Transport Corporation Limited
PSUs	Public Sector Undertakings
PTDC	Puducherry Tourism Development Corporation Limited
PV	Present Value
RE	Revenue Expenditure
RR	Revenue Receipts
ROCE	Return on Capital Employed
ROE	Return on Equity
ROR	Rate of Return

<b>Abbreviations</b>	<b>Full form</b>
RORR	Rate of Real Return
SBI	State Bank of India
SBTML	Swadeshee Bharathee Textile Mills Limited
SD	Security Deposits
SGST	State Goods and Services Tax
SWMA	Special Ways and Means Advances
TE	Total Expenditure
UCs	Utilisation Certificates
UT	Union Territory
UT Act, 1963	Government of Union Territories Act, 1963
UTGST	Union Territory Goods and Services Tax
VAT	Value Added Tax
WMA	Ways and Means Advances