

APPENDICES

Appendix 1
(Reference: Paragraph 1.1; Page 1)

Structure of Government Accounts

I. Structure: The accounts of the Union Territory Government are kept in two parts (I) Consolidated Fund and (II) Contingency Fund.

Part I: Consolidated Fund

All receipts of the Union Territory Government from revenues, loans and recoveries of loans go into the Consolidated Fund of the Union Territory, constituted under Article 266(1) of the Constitution of India. All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorisation from the Union Territory Legislature. This part consists of two main divisions, namely, Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Capital Receipts, Capital Expenditure, Public Debt and Loans, etc.). The cash balance of the Consolidated Fund of the Government of Union Territory of Pondicherry is merged with general cash balance of the Union Government and is treated as lying in deposit with that Government.

Part II: Contingency Fund

The Contingency Fund established by the Union Territory of Pondicherry under section 48 (c) of the Government of Union Territory of Pondicherry Act, 1963 is in the nature of an imprest placed at the disposal of the Lieutenant Governor to meet urgent unforeseen expenditure pending authorisation from the Union Territory Legislature. Approval of the Union Territory Legislature is subsequently obtained for such expenditure and for transfer of equivalent amount from the Consolidated Fund to Contingency Fund. The corpus of this Fund authorised by the Legislature during the year was Rs 50 lakh.

(Public Account

Receipts and disbursements in respect of small savings, provident funds, deposits, reserve funds, suspense, remittances, etc., which do not form part of the Consolidated Fund and are not subject to vote by the Union Territory Legislature are to be accounted for in Public Account. There is no Public Account for the Union Territory of Pondicherry and these transactions are accounted for in the Public Account of the Union Government.)

II. Form of Annual Accounts

The accounts of the Union Territory Government are compiled annually by the Director of Accounts and Treasuries, Pondicherry. These are prepared in two volumes *viz.*, the Finance Accounts and the Appropriation Accounts. The Finance Accounts present the details of all transactions pertaining to both receipts and expenditure under appropriate classification in the Government Accounts. The Appropriation Accounts present the details of expenditure by the Union Territory Government *vis-a-vis* the amounts authorised by the Union Territory Legislature in the budget grants. Any expenditure in excess of the grants requires regularisation by the Legislature.

Appendix 2
(Reference: Paragraph 2.3.3; Page 22)

List of grants wherein the entire provision under supplementary grant proved unnecessary

(Rupees in lakh)

Serial number	Number and description of grant	Amount of supplementary grant	Savings in original grant	Total savings in the grant
1	4 - Administration of Justice (Revenue -voted)	27.53	8.46	35.99
2	10 - District Administration (Capital - voted)	12.00	0.30	12.30
3	11 - Treasury and Accounts Administration (Revenue - voted)	0.22	--	0.22
4	24 - Agriculture (Revenue -voted)	66.67	16.72	83.39
5	32 - Building Programmes (Revenue -voted)	60.30	15.74	76.04
	Total	166.72	41.22	207.94

Appendix 3
(Reference: Paragraph 2.3.4; Page 22)

Details of grants where savings in supplementary provision exceeded Rs 10 lakh

(Rupees in lakh)

Serial number	Number and description of grant	Supplementary grant	Additional expenditure over original grant	Savings in supplementary grant
1	5 - Elections (Revenue -voted)	32.30	17.92	14.38
2	6 - Revenue and Food (Revenue -voted)	606.59	574.96	31.63
3	9 - Secretariat (Revenue -voted)	175.44	62.53	112.91
4	10 - District Administration (Revenue - voted)	921.55	888.55	33.00
5	12 - Police (Revenue - voted)	220.88	206.44	14.44
6	16 - Public Works (Revenue - voted)	1025.77	949.52	76.25
7	16 - Public Works (Capital - voted)	801.76	759.90	41.86
8	17 - Education (Revenue -voted)	683.07	599.00	84.07
9	18 - Medical (Revenue - voted)	1071.87	912.12	159.75
10	19 - Information and Publicity (Capital - voted)	91.83	50.00	41.83
11	21 - Social Welfare (Revenue -voted)	635.20	536.63	98.57
12	24 - Agriculture (Capital - voted)	148.00	48.00	100.00
13	26 - Fisheries (Revenue -voted)	155.62	119.84	35.78
14	28 - Industries (Revenue -voted)	125.29	41.03	84.26
15	29 - Electricity (Revenue -voted)	3873.13	3837.00	36.13
	Total	10568.30	9603.44	964.86

Appendix 4
(Reference: Paragraph 2.3.5; Page 22)

Details of cases where expenditure fell short by more than Rs 10 lakh and also by more than 10 per cent of total provision

(Rupees in lakh)

Serial number	Grant number	Head of account	Total provision (O+S)	Expenditure	Savings
(1)	(2)	(3)	(4)	(5)	(6)
1	3	2013.A.800(1)	68.00	42.00	26.00
2		2052.B.090 (2) (1)	44.65	33.57	11.08
3	4	2014.A.800 (1)	27.54	0.00	27.54
4	6	2216.F.03.102 (1) (2)	43.00	29.77	13.23
5		2245.H.02.101 (1) (2)	27.48	0.22	27.26
6	7	2040.A.101 (1) (1)	160.94	116.96	43.98
7	9	3454.D.02.203 (2)	190.00	100.08	89.92
8	10	2217.D.80.001 (2) (1)	30.65	18.05	12.60
9	11	2030.B.02.101	19.65	8.37	11.28
10	15	2071.A.01.101	2120.03	1720.02	400.01
11		2071.A.01.105	1000.00	700.00	300.00
12	16	2702.H.02.800 (6) (2)	41.50	20.30	21.20
13		3054.J.03.337 (1) (2)	25.00	0.50	24.50
14		3054.J.04.337 (2) (2)	60.00	0.00	60.00
15		3054.J.04.800 (3) (1)	110.00	78.86	31.14
16		3054.J.04.800 (3) (2)	40.00	3.00	37.00
17		3054.J.04.800 (4) (3)	40.00	28.00	12.00
18		3054.J.04.800 (5) (2)	30.00	14.00	16.00
19		3054.J.80.052 (1) (1)	41.68	30.52	11.16
20		4215.BB.01.101 (1) (2)	125.00	75.55	49.45
21		4215.BB.01.101 (2) (3)	39.00	11.00	28.00
22		4711.DD.02.103 (1) (1)	30.00	17.71	12.29
23		4711.DD.03.800 (2) (2)	170.00	120.45	49.55
24		5054.EE.03.337 (1) (1)	25.00	11.00	14.00
25		5054.EE.03.337 (1) (2)	30.00	4.07	25.93
26	17	2202.A.01.800 (1) (1)	265.19	237.37	27.82
27		2202.A.01.800 (1) (3)	63.83	51.09	12.74
28		2202.A.01.800 (4) (2)	67.00	43.28	23.72

(1)	(2)	(3)	(4)	(5)	(6)
29		2202.A.02.110 (1)	600.00	519.98	80.02
30		2202.A.03.103 (1)	292.95	213.64	79.31
31		2202.A.03.103 (2)	59.15	42.84	16.31
32		2202.A.03.103 (4)	172.61	143.07	29.54
33		2202.A.03.103 (13)	108.38	82.81	25.57
34		2202.A.03.103 (20)	120.89	29.05	91.84
35	18	2210.A.01.001 (2) (1)	18.75	6.67	12.08
36		2210.A.01.110 (15)	32.81	16.76	16.05
37		2210.A.03.104 (6)	22.56	9.27	13.29
38		2210.A.06.101 (21) (1)	17.11	2.41	14.70
39		2211.B.001	96.69	15.57	81.12
40		2211.B.104	12.50	0.85	11.65
41		2211.B.200 (2) (2)	24.25	9.53	14.72
42	19	3452.D.80.800 (12) (1)	28.50	15.66	12.84
43	21	2225.A.01.277 (10) (1)	21.00	9.33	11.67
44		2225.A.01.277 (22)	52.00	0.93	51.07
45		2225.A.03.800 (7) (1)	38.00	23.00	15.00
46		2235.B.02.104 (7)	259.05	225.12	33.93
47		2236.C.02.800 (2) (1)	161.76	134.00	27.76
48	22	2425.A.001 (1) (1)	124.60	107.16	17.44
49		4851.DD.191 (1) (1)	75.00	37.50	37.50
50		4851.DD.191 (1) (2)	150.00	75.00	75.00
51		4860.EE.60.191 (1) (1)	135.00	97.00	38.00
52	23	3454.A.02.001 (1) (1)	79.39	68.52	10.87
53	24	2435.E.01.101 (2) (1)	154.00	104.39	49.61
54		4401.AA.190 (1)	139.00	39.00	100.00
55	25	2403.A.103 (3) (1)	24.29	14.07	10.22
56	26	2405.A.800 (8)	75.40	40.40	35.00
57		2216.B.80.800 (1) (2)	25.20	14.00	11.20
58	28	2851.A.800 (6) (1)	81.84	49.35	32.49
59		4860.AA.01.190 (2)	2230.00	1163.00	1067.00
60	29	2801.A.05.001 (2) (2)	210.17	152.81	57.36
61		2801.A.05.800 (4) (1)	100.00	74.00	26.00
62	31	7610.AA.202 (1)	50.00	32.27	17.73
63	32	2202.B.01.800 (1) (1)	59.99	21.84	38.15

(1)	(2)	(3)	(4)	(5)	(6)
64		2202.B.01.800 (1) (2)	20.00	10.00	10.00
65		2202.B.02.109 (2) (1)	60.00	11.92	48.08
66		2202.B.03.103 (1) (4)	40.00	17.00	23.00
67		2225.I.80.800 (2) (1)	13.50	1.38	12.12
68		2405.O.800 (3) (1)	15.00	3.55	11.45
69		2851.R.800 (3) (1)	70.00	7.00	63.00
70		4202.BB.01.201 (1) (3)	30.00	15.00	15.00
71		4202.BB.01.202 (1) (1)	140.00	118.15	21.85
72		4202.BB.01.202 (1) (3)	35.00	2.50	32.50
73		4202.BB.01.202 (2) (2)	30.00	4.00	26.00
74		4202.BB.01.202 (2) (3)	15.00	2.00	13.00
75		4202.BB.01.203 (1) (1)	50.00	13.35	36.65
76		4202.BB.01.203 (1) (2)	25.00	10.00	15.00
77		4202.BB.03.800 (1) (1)	45.00	14.10	30.90
78		4801.GG.05.800 (1) (1)	32.00	10.59	21.41
79		4801.GG.05.800 (2) (1)	25.00	4.71	20.29
		Total	11433.48	7351.79	4081.69

Appendix 5
(Reference: Paragraph 2.3.6; Page 22)

Details of cases where expenditure exceeded the approved provision by Rs 10 lakh and also by more than 10 per cent of total provision

(Rupees in lakh)

Serial number	Grant number	Head of account	Total provision (O+S)	Expenditure	Excess
(1)	(2)	(3)	(4)	(5)	(6)
1	6	3456.K.001 (5) (1)	260.14	297.55	37.41
2	10	2250.F.103 (1)	48.41	61.15	12.74
3		3425.I.60.800 (4) (1)	37.00	48.15	11.15
4	11	2054.A.095 (2) (1)	16.92	28.58	11.66
5	16	2702.H.02.800 (6) (1)	44.54	64.71	20.17
6		3054.J.03.337 (1) (1)	38.41	58.81	20.40
7		3054.J.04.800 (2) (1)	84.00	124.23	40.23
8		3054.J.04.800 (2) (2)	20.00	101.00	81.00
9		3054.J.04.800 (2) (4)	40.00	59.75	19.75
10		4215.BB.01.102 (1) (1)	37.35	62.37	25.02
11		4215.BB.02.800 (1) (1)	141.09	168.80	27.71
12		4711.DD.03.103 (1) (1)	52.45	81.00	28.55
13		4711.DD.03.103 (1) (2)	12.00	26.00	14.00
14		4711.DD.03.800 (1) (2)	10.00	34.50	24.50
15		5054.EE.04.800 (2) (1)	6.50	21.39	14.89
16	17	2202.A.01.800 (1) (2)	57.33	92.02	34.69
17		2202.A.02.109 (2) (1)	216.36	239.52	23.16
18		2202.A.02.109 (6) (1)	969.32	1079.86	110.54
19		2202.A.02.109 (10) (1)	178.38	203.10	24.72
20		2202.A.02.109 (10) (2)	26.17	37.29	11.12
21		2202.A.02.109 (10) (3)	12.11	37.01	24.90
22		2202.A.03.103 (5)	214.13	244.98	30.85
23		2202.A.03.103 (21)	75.95	90.96	15.01
24		2202.A.03.103 (22) (2)	51.00	68.07	17.07
25		2203.B.105 (9)	107.66	133.22	25.56
26		2204.C.104 (1) (1)	44.08	103.28	59.20
27		2205.D.105 (2) (1)	92.81	103.68	10.87
28		2205.D.107 (4)	20.00	75.00	55.00
29		2236.G.02.102 (1) (2)	40.00	65.04	25.04
30	18	2210.A.01.110 (13) (1)	700.85	786.39	85.54

O : Original

S : Supplementary

(1)	(2)	(3)	(4)	(5)	(6)
31		2210.A.01.110 (13) (2)	216.91	256.22	39.31
32		2210.A.01.110 (13) (3)	116.60	140.03	23.43
33		2210.A.01.110 (14) (1)	99.60	122.55	22.95
34		2210.A.03.110 (2) (1)	24.63	42.59	17.96
35		2210.A.06.101 (1) (1)	76.67	87.81	11.14
36	19	3452.D.80.800 (10)	15.00	51.08	36.08
37	20	2230.A.01.103 (2) (1)	13.86	26.40	12.54
38	21	2225.A.01.277 (5) (1)	123.00	177.13	54.13
39		2225.A.01.800 (6)	36.00	56.02	20.02
40		2225.A.03.800 (1) (1)	31.50	47.66	16.16
41		2225.A.03.800 (8)	33.56	46.50	12.94
42		2235.B.02.103 (8)	85.39	103.46	18.07
43		2235.B.02.104 (4) (1)	72.43	84.44	12.01
44		2236.C.02.800 (1) (1)	111.01	133.91	22.90
45	22	4425.AA.191 (11)	113.00	253.00	140.00
46		4425.AA.191 (12)	112.00	142.00	30.00
47		4851.DD.191 (2) (1)	79.99	116.00	36.01
48	24	2401.A.102 (1) (1)	106.55	166.50	59.95
49	26	2405.A.800 (3) (1)	40.03	57.68	17.65
50		2405.A.800 (9)	4.32	40.15	35.83
51	28	2851.A.105 (1) (1)	160.00	180.00	20.00
52		2851.A.106 (1) (1)	16.72	35.20	18.48
53		4885.BB.01.190 (1)	50.00	250.00	200.00
54	32	2202.B.02.109 (1) (4)	110.00	128.00	18.00
55		2210.F.01.110 (1) (2)	55.00	80.00	25.00
56		2210.F.01.110 (1) (3)	7.00	18.00	11.00
57		2210.F.01.110 (3) (1)	52.00	78.00	26.00
58		2216.G.01.700 (1) (1)	25.00	60.75	35.75
59		2220.H.60.102 (2) (1)	2.98	15.08	12.10
60		2225.I.80.800 (1) (1)	5.00	45.62	40.62
61		4202.BB.01.201 (1) (1)	85.00	174.25	89.25
62		4202.BB.01.201 (1) (2)	30.00	43.00	13.00
63		4202.BB.01.202 (2) (1)	164.00	186.90	22.90
64		4250.FF.201 (1) (3)	3.00	60.00	57.00
65		4055.HH.211 (1) (1)	85.00	110.00	25.00
		Total	6017.71	8213.34	2195.63

Appendix 6
(Reference: Paragraph 2.3.7; Page 22)

Excessive/unnecessary/inadequate re-appropriation of funds

(Rupees in lakh)

Serial number	Grant number	Head of account	Budget provision	Supplementary grant	Amount re-appropriated	Final grant	Actual expenditure	Excess (+)/ Savings (-)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	4	2014.A.105 (2) (2)	49.38	Nil	0.81	50.19	47.43	(-) 2.76
2	5	2015.A.108	8.87	1.12	0.01	10.00	3.15	(-) 6.85
3	6	2029.A.101 (1) (1)	193.00	Nil	9.86	202.86	192.88	(-) 9.98
4		2245.H.02.101 (1) (1)	18.89	148.31	24.48	191.68	183.82	(-) 7.86
5		2245.H.02.101 (1) (2)	Nil	27.48	(-) 25.48	2.00	0.22	(-) 1.78
6	9	2070.B.104 (1)	38.90	2.35	0.05	41.30	35.78	(-) 5.52
7	12	2055.A.001 (1) (1)	279.82	11.62	6.51	297.95	295.74	(-) 2.21
8		2055.A.104 (1) (1)	633.60	36.65	0.75	671.00	669.68	(-) 1.32
9		2055.A.115 (1) (1)	300.00	50.00	9.99	359.99	357.66	(-) 2.33
10		2070.B.107 (1) (1)	127.02	Nil	6.98	134.00	132.12	(-) 1.88
11	16	2217.D.05.001 (2) (1)	40.00	Nil	(-) 7.00	33.00	31.91	(-) 1.09
12		2217.D.05.001 (3) (1)	150.00	22.00	7.00	179.00	180.09	(+) 1.09
13		2702.H.02.052 (1)	5.50	4.00	(-) 5.50	4.00	0.51	(-) 3.49
14		2702.H.02.800 (3) (1)	15.00	Nil	(-) 7.70	7.30	8.99	(+) 1.69
15		2702.H.02.800 (6) (1)	20.00	24.54	17.46	62.00	64.71	(+) 2.71
16		3054.J.04.337 (1) (1)	Nil	64.47	11.00	75.47	74.44	(-) 1.03
17		3054.J.04.800 (3) (1)	110.00	Nil	(-) 28.79	81.21	78.86	(-) 2.35
18		3054.J.04.800 (4) (1)	80.00	Nil	(-) 0.50	79.50	77.92	(-) 1.58
19		3054.J.04.800 (5) (1)	95.00	Nil	1.50	96.50	100.09	(+) 3.59
20		3054.J.80.800 (2) (1)	11.35	7.35	(-) 2.72	15.98	13.59	(-) 2.39
21		4059.AA.01.001 (1) (1)	245.01	7.62	10.01	262.64	258.39	(-) 4.25
22		4215.BB.02.106 (1) (1)	22.00	Nil	1.00	23.00	20.02	(-) 2.98
23		5054.EE.04.800 (3) (1)	377.98	Nil	24.60	402.58	400.53	(-) 2.05
24	17	2202.A.01.101 (1) (1)	2536.31	Nil	(-)106.56	2429.75	2425.22	(-) 4.53
25		2202.A.01.101 (1) (2)	807.99	Nil	(-) 32.19	775.80	773.31	(-) 2.49
26		2202.A.01.101 (2) (1)	36.00	Nil	0.49	36.49	34.88	(-) 1.61
27		2202.A.01.800 (1) (1)	265.19	Nil	(-) 32.06	233.13	237.37	(+) 4.24
28		2202.A.02.109 (1) (2)	100.78	Nil	(-) 2.89	97.89	96.49	(-) 1.40
29		2202.A.02.109 (1) (3)	88.01	Nil	(-) 2.08	85.93	84.40	(-) 1.53

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
30		2202.A.02.109 (6) (1)	969.32	Nil	111.64	1080.96	1079.86	(-) 1.10
31		2202.A.02.110 (2)	150.00	Nil	0.34	150.34	144.81	(-) 5.53
32		2202.A.03.103 (3)	279.40	Nil	18.79	298.19	296.70	(-) 1.49
33		2202.A.03.103 (4)	172.61	Nil	(-) 28.28	144.33	143.07	(-) 1.26
34		2202.A.04.200 (3) (1)	15.88	Nil	(-) 0.06	15.82	13.53	(-) 2.29
35		2202.A.80.001 (1) (1)	177.38	Nil	8.01	185.39	184.17	(-) 1.22
36		2202.A.80.800 (1) (1)	20.15	Nil	(-) 1.90	18.25	17.23	(-) 1.02
37		2203.B.105 (1)	100.06	Nil	(-) 0.63	99.43	94.82	(-) 4.61
38		2204.C.102 (1)	95.31	Nil	4.24	99.55	96.24	(-) 3.31
39	19	2220.A.60.001 (2) (1)	21.45	Nil	(-) 9.26	12.19	8.70	(-) 3.49
40		3452.D.80.800 (18) (1)	Nil	1.49	0.01	1.50	Nil	(-) 1.50
41	20	2230.A.02.101 (8) (1)	5.90	Nil	2.10	8.00	6.54	(-) 1.46
42		2230.A.03.101 (5) (1)	19.40	Nil	0.57	19.97	18.34	(-) 1.63
43	21	2225.A.01.001 (2) (1)	19.68	Nil	2.76	22.44	15.00	(-) 7.44
44		2235.B.60.107	730.42	Nil	(-) 15.14	715.28	666.30	(-) 48.98
45	22	4851.DD.191 (2) (1)	Nil	79.99	35.01	115.00	116.00	(+) 1.00
46		4851.DD.191 (2) (3)	Nil	Nil	1.00	1.00	Nil	(-) 1.00
47	23	3454.A.01.800 (1) (1)	6.44	Nil	4.07	10.51	9.35	(-) 1.16
48	24	2401.A.800 (8)	0.01	10.68	6.64	17.33	7.01	(-) 10.32
49	28	2851.A.800 (13) (1)	18.16	Nil	(-) 5.67	12.49	11.40	(-) 1.09
		Total	9457.17	499.67	13.27	9970.11	9809.27	(-) 160.84

Appendix 7
(Reference: Paragraph 2.3.8; Page 23)

New service/New instrument of service

Serial number	Grant number and name	Head of account and name of the scheme	Provision of funds			Expenditure	Remarks
			O	S	R		
			(Rupees in lakh)			(4)	
1.	3-Council of Ministers	2013.A.800(6) Office of the Minister for Adi-Dravidar Welfare (Non-Plan)	--	-	14.43	14.42	Funds provided by re-appropriation due to posting of new Ministers constitutes New service.
2.		2052.B.090 (2) (6) Office of the Minister for Social Welfare (Non-Plan)	--	--	6.82	6.63	
3.	6-Revenue and Food	2216.F.03.102 (3) (1) - Assistance to landless poors for construction of houses (PMGY) (Plan)	--	0.01	30.54	30.54	Though token amount was provided for this new scheme in supplementary grant, the total amount required was not brought to the knowledge of the Legislature.
4.	12-Police	2070.B.108 (5) Acquisition of land for Fire Service (Plan)	--	2.50	10.68	13.18	Expenditure by re-appropriation without informing the Legislature while obtaining supplementary grant constitutes New service.
5.	16-Public Works	3054.J.04.337 (1) - District Roads (Non-Plan) (1) Pondicherry Region	--	64.47	11.00	74.44	Expenditure by re-appropriation without informing the Legislature while obtaining supplementary grant constitutes New service.
		(2) Karaikal Region	--	34.35	64.00	98.35	
6.	17 - Education	2202.A.03.103 (23) (1) - Setting up of a Co-education Arts and Science College (Plan)	--	--	50.00	50.00	Expenditure by re-appropriation on this new scheme constitutes New service.

O : Original

S : Supplementary

R : Re-appropriation

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7.	17 - Education	2205.D.107 (4) - Establishment of Bharathiar Memorial (Palkalaikoodam) (Plan)	20.00	--	55.00	75.00	Grant in excess of limit prescribed in General Financial Rules (GFRs) was released without the approval of Legislature.
8.	19 - Information and Publicity	3452.D.80.800 (10) - Grants-in-aid to Pondicherry Institute of Hospitality Crafts (Plan)	15.00	--	36.08	51.08	Grant in excess of limit prescribed in General Financial Rules (GFRs) was released without the approval of Legislature.
9.	21 - Social Welfare	2225.A.01.283 (4) - Construction of Low Cost Dwelling Units (SCP) (4) Yanam Region	--	--	15.90	15.90	Funds provided by re-appropriation for release of subsidy beyond the limit prescribed.
10.	22 - Co-operation	4425.AA.191 (11) - State participation in Pondicherry Co-operative Sugar Mill (Plan)	113.00	--	140.00	253.00	Share capital in excess of the limit prescribed in GFRs was released without the approval of Legislature.
11.	26 - Fisheries	2405.A.800 (9) - Savings-cum-Relief scheme for fishermen (Plan)	4.32	--	35.84	40.15	Grants-in-aid in excess of the limit prescribed in GFRs was released without the approval of Legislature.
12.	28 - Industries	2852.B.08.202 (2) - Assistance to PTC (Plan) (1) Pondicherry Region	--	--	130.00	130.00	Grants-in-aid in excess of the limit prescribed in GFRs was released without the approval of Legislature.
13.		4860.AA.01.190 (3) - Share Capital contribution to PTC (Plan)	--	0.01	846.99	847.00	Legislature was not informed about the quantum of funds that would be released through re-appropriation.
14.		4885.BB.01.190 (1) - Share Capital investment in PIPDIC (Plan)	50.00	--	200.00	250.00	Share Capital in excess of the limit prescribed in GFRs was released without the approval of Legislature.
		Total	202.32	101.34	1647.28	1949.69	

Appendix 8
(Reference: Paragraph 2.3.9; Page 23)

List of grants wherein the savings of more than Rs 10 lakh were not surrendered

(Rupees in lakh)				
Serial number	Grant number	Name of grant	Actual savings	Amount surrendered
1	4	Administration of Justice (Revenue - voted)	35.99	Nil
2	5	Elections (Revenue - voted)	14.38	Nil
3	6	Revenue and Food (Revenue - voted)	31.63	Nil
4	10	District Administration (Revenue - voted)	33.00	Nil
5	12	Police (Revenue - voted)	14.44	Nil
6	16	Public Works (Revenue - voted)	76.25	Nil
7	16	Public Works (Capital- voted)	41.86	Nil
8	17	Education (Revenue - voted)	84.07	Nil
9	18	Medical (Revenue - voted)	159.75	Nil
10	19	Information and Publicity (Capital - voted)	41.83	Nil
11	21	Social Welfare (Revenue - voted)	98.57	Nil
12	24	Agriculture (Revenue - voted)	83.39	48.00
13	26	Fisheries (Revenue - voted)	35.78	Nil
Total			750.94	48.00

Appendix 9
(Reference: Paragraph 2.3.11; Page 23)

Funds drawn in advance of requirement

(Rupees in lakh)

Serial number	Grant number	Head of account and name of the scheme	Final Modified Grant	Expenditure	Amount drawn in March 2001	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	12	2070.B.108 (4) Protection and Control, (1) Pondicherry Region O : 61.85 R : (-) 7.22	54.63	54.60	33.85	The amount was drawn in advance for payment to a private supplier towards the cost of fabrication of water tunnels and feeder units along with accessories. The payment was made only in August 2001.
2	17	2202.A.01.108 (1) Free Supply of Text Books, Stationery, Uniform and Footwear to Poor Children (1) Pondicherry Region O : 271.50 S : 0.41 R : 11.08	282.99	282.97	48.98	The amount was drawn even before placing the supply orders. Rs 41.32 lakh was paid to the suppliers in April 2001 and Rs 6.08 lakh was paid in July 2001. Rs 1.57 lakh was remitted to Government in June 2001.
3	18	2210.A.01.110 (13) Improvement to General Hospital (1) Pondicherry Region O : 454.59 S : 246.26 R : 85.67	786.52	786.39	15.58	Deposited in '8448 - Civil Deposits' with Electricity Department towards provision of Generators though the generator room was not ready.
4	21	2225.A.01.800 (9) Financial assistance to poor brides, pregnant and lactating women and parents of unemployed graduates/diploma holders belonging to SC. (1) Pondicherry Region (Special Component Plan) O : 25.00	25.00	25.00	5.70	The amount was kept in the form of cash and not disbursed as of June 2001.

O : Original**S : Supplementary****R : Re-appropriation**

(1)	(2)	(3)	(4)	(5)	(6)	(7)
5	26	2405.A.800 (8) Welfare of Fishermen (CSS) O : 0.01 R : 75.39	75.40	40.40	35.00	Rupees 35 lakh was drawn and deposited in State Bank of India, Yanam even before the list of beneficiaries of the scheme was finalised. The amount was not spent as of September 2001.
6	28	2851.A.106 (1) Development of Coir Industries (Plan) (1) Pondicherry Region O : 16.72 R : 18.50	35.22	35.20	27.71	Though Rs 15.70 lakh paid to PASIC remained unutilised and the work was not taken up, the amount was drawn and paid to PASIC on 31 March 2001.
7	28	4885.BB.01.190 (1) Share Capital Investment in PIPDIC (Plan) O : 50.00 R : 200.00	250.00	250.00	50.00	The amount was released on 29 March 2001 for implementing "Integrated Infrastructure Development Project" for which Rs 25 lakh was released in March 2000 and only Rs 3.62 lakh was spent on advertisement (the balance remained unspent as of March 2001 for want of completion of acquisition proceedings). The additional release of Rs 50 lakh was not warranted. PIPDIC in August 2001 stated that only Rs 3.62 lakh was spent on the Project.
8.	32	2225.I.80.800 (1) Hostels. (1) Pondicherry Region (Plan) O : 5.00 R : 40.00	45.00	45.62	11.68	Deposited with PADCO towards construction of cycle sheds in schools by PWD. The amount was to be released by PADCO to PWD as and when required.
Total					228.50	

Appendix 10
(Reference: Paragraph 2.4.2(a); Page 25)

Statement showing withdrawal of budget provision due to inaccurate budgeting

Serial number	Grant number	Head of account	Provision in budget	Amount withdrawn by re-appropriation	Reasons for savings
			(Rupees in lakh)		
1	22	2425.A.001 (1) (1)	124.60	17.40	Non-filling of vacant posts
2		2404.D.001 (1)	23.10	2.85	
3	24	2401.A.109 (5) (1)	213.97	7.54	
4		2401.A.109 (5) (2)	32.29	4.73	
5		2401.A.109 (3) (1)	36.55	5.00	
6		2401.A.800 (6) (1)	70.00	70.00	Rs 3.95 lakh withdrawn due to non-sanctioning of new posts
7	28	2851.A.800 (1) (1) to (4)	44.00	44.00	The scheme intended to mitigate the debt burden of farmers by providing interest relief to them on crop loans, was introduced in 1999-2000 as a one time measure. Hence, the provision was found unnecessary and withdrawn.
8		2851.A.800 (4) (1) and (2)	7.00	7.00	
9		2851.A.800 (6) (1)	81.84	32.32	Guidelines for the schemes were under preparation.
10		2851.A.800 (8) (1) and (2)	3.00	3.00	Rs 1.92 lakh withdrawn due to non-sanction of new posts.
11		2851.A.800 (13) (1)	18.16	5.67	Guidelines for the scheme were under preparation.
12		2851.A.800 (14) (1)	5.00	4.99	Rs 3.56 lakh withdrawn due to non-sanction of new posts.
					Feasibility study not conducted by the implementing agency.

Appendix 11
(Reference : Paragraph 3.1.5; Page 31)

Statement showing provisional physical and financial performance of Electricity Department for the three years ending 2000-2001 as furnished by the Department

	1998-1999	1999-2000	2000-2001
	(Lakh Kilowatt Hour)		
1. Power purchased	12222	14299	16085
2. Power sold	10576	12397	13994
3. Transmission and distribution losses	1646	1902	2091
4. Percentage of transmission and distribution losses	13.5	13.3	13.0
	(Kilometre)		
5. Transmission and distribution lines as at the end of each year			
(i) High Tension	938	963	989
(ii) Low Tension	3421	3487	3562
	(Kilowatt)		
6. Connected load at the end of each year	435012	460371	491983
	(Numbers at the end of each year)		
7. Pumpsets/wells energised	10218	10267	10318
8. Villages/Towns electrified	263	263	263
9. Sub-stations	12	12	13
10. Consumers	230085	240767	252335
11. Employees	1792	1791	1791
	(Rupees in crore)		
12. Expenditure on staff during the year	11.76	12.74	14.87
	(in rupees)		
13. Expenditure per employee per annum	65623	71159	83044
	(in per cent)		
14. Expenditure on staff to total revenue	7.3	5.5	5.5
	(Rupees in crore)		
15. Cost of power purchased	161.23	213.98	249.71
16. Cost of distribution	13.96	16.00	17.71
17. Total cost of power sold	175.19	229.98	267.42
18. Total revenue from sale of power	159.09	202.19	237.46
19. Loss	16.10	27.79	29.96
	(cost per unit in rupees)		
20. Average cost of power distributed including transmission loss and distribution cost	1.66	1.86	1.91
21. Average realisation	1.50	1.63	1.70
22. Loss	0.16	0.23	0.21

Appendix 12
(Reference: Paragraph 3.2.5.4(iii); Page 41)

Collection and disposal of municipal solid wastes

Serial number	Name of Local body	Average quantity of solid waste generated per day in MT	Average quantity of solid waste collected per day in MT	Mode of disposal
Municipality				
1	Pondicherry	150	130	Dumping yard - No compost prepared
2.	Oulgaret	98	89	Dumping yard - No compost prepared
3.	Karaikal	18	15	In a place away from the town
4.	Mahe	NA	3	No dumping yard. Bio-degradable waste was converted into compost
5.	Yanam	NA	8	No dumping yard - dumped in low lying areas
Commune Panchayat				
6.	Ariyankuppam	NA	9.5	Dumped in low lying areas
7.	Kottucherry	NA	9	Dumped in low lying areas
8.	Neravi	NA	0.75	Dumped in low lying areas, road side of Panchayat waste land
9.	Thirunallar	NA	1	Dumped in commune panchayat lands in various villages wherever available - otherwise disposed by burning
10.	T.R.Pattinam	NA	3	Dumped in low lying areas as well as compost pits wherever provided. No compost manufactured
11.	Villianur	NA	4	Dumped in vacant low lying Poramboke land

NA : **Not available**

MT : **Metric Tonnes**

Appendix 13
(Reference: Paragraph 3.5; Page 47)

Statement showing the performance of Pondicherry Co-operative Sugar Mills Limited

	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000	2000-2001
Cane area registered (in acres)	10614	10316	9162	9766	8860	8940	NA
Cane supplied and crushed (in lakh of MTs)	3.17	3.16	2.15	2.62	2.81	2.97	2.63
Number of days of crushing	216	213	176	184	223	188	183
Average crushing per day (in MTs)	1467	1484	1222	1424	1260	1580	1437
Sugar production (in lakh of quintals)	2.11	3.00	2.18	1.89	1.86	2.28	2.14
Percentage of recovery of sugar	9.43	9.23	8.74	7.50	7.29	7.59	8.15
Cane price (in Rupees per MT)	640.14	677.81	724.35	765.05	763.64	747.00	NA
Cost of production (Rupees per quintal)	1055.97	1048.85	1324.30	1482.35	1617.52	1465.07	NA
Average sale price realised (Rupees per quintal)	929.92	952.57	1071.40	1192.35	1233.67	1192.28	NA
Loss (Rupees in lakh)	200.63	117.67	309.20	295.00	696.27	365.75	130.80

NA: Not available

MT: Metric Tonne

Appendix 14
(Reference: Paragraph 3.7; Page 49)

Statement showing the extra expenditure incurred on purchase of medicines

Serial number	Government sanction	Name of Medicine	Quantity purchased (in numbers)	Rate as per GOI firms	Rate as per Central purchase rate contract	Extra expenditure (in Rupees)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	No.J.11011/96/98/B(i)H dated 6.10.98	Tab. Amoxycillin 125 mg	250000	Rs 88 per 10x10 Tabs Rs 2,20,000	Rs 54.60 per 10 x 10 Tabs Rs 1,36,500	83500
2.	No.J.11011/96/98/B(i)H dated 6.10.98	Tab. Clotrimaxazole 250 mg	300000	Rs 750 per 1000 Tabs Rs 2,25,000	Rs 739 per 1000 Tabs Rs 2,21,700	3300
3.	No.J.11011/96/98/B(i)H dated 6.10.98	Cap. Tetracycline 250 mg	160000	Rs 550 per 1000 Caps Rs 88,000	Rs 435 per 1000 Caps Rs 69,600	18400
4.	J.11011/96/98/B1 (H) dated 13.10.98	Tab. Amoxycillin 125 mg	250000	Rs 88 per 10x10 Tabs Rs 2,20,000	Rs 54.60 per 10 x 10 Tabs Rs 1,36,500	83500
5.	J.11011/96/98/B1 (H) dated 13.10.98	Tab. Ibuprofen + Paracetamol	350000	Rs 430 per 1000 Tabs Rs 1,50,000	Rs 307 per 1000 Tabs Rs 1,07,450	43050
6.	J.11011/96/98/B1 (H) dated 13.10.98	Cap. Tetracycline	160000	Rs 550 per 1000 Caps Rs 88,000	Rs 435 per 1000 Caps Rs 69,600	18400
7.	J.11011/98/115/ B(H) dated 30.10.98	Cap. Ampicillin	390000	Rs 1098.50 per 1000 Caps Rs 4,28,415	Rs 795 per 1000 Caps Rs 310050	118365
8.	J.11011/98/232/ B(H)/231 dated 1.3.99	Tab. Ibuprofen 400mg	600000	Rs 340 per 1000 Tabs Rs 2,04,000	Rs 230 per 1000 Tabs Rs 1,38,000	66000
9.	J.11011/98/232/ B(H)/231 dated 1.3.99	Cap. Tetracycline 250 mg	400000	Rs 595 per 1000 Caps Rs 2,38,000	Rs 435 per 1000 Caps Rs 1,74,000	64000
10.	J.11011/98/236/ B(H) 236 dated 4.3.99	Cap. Amoxycillin 250 mg	600000	Rs 1140 per 1000 Caps Rs 6,84,000	Rs 920 per 1000 Caps Rs 5,52,000	132000
11.	J.11011/98/236/ B(H) 236 dated 4.3.99	Tab. Amoxycillin 125 mg	500000	Rs 85.90 per 10x10 Tabs Rs 4,29,500	Rs 54.60 per 10 x 10 Tabs Rs 2,73,000	156500

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
12.	J.11011/98/ 236/ B(H) 236 dated 4.3.99	Tab. Ibuprofen + Paracetamol	250000	Rs 429.90 per 1000 Tabs Rs 1,07,475	Rs 307 per 1000 Tabs Rs 76,750	30725
13.	J.11011/121/ 99 B(H) dated 16.11.99	Cap. Doxycycline 100 mg	264000	Rs 1017 per 1000 Caps Rs 2,68,488	Rs 489 per 1000 Caps Rs 1,29,096	139392
14.	J.11011/121/ 99 B(H) dated 16.11.99	Tab. Antacid	1495000	Rs 81.00 per 500 Tabs Rs 2,42,190	Rs 63 per 1000 Tabs Rs 94,185	148005
15.	J.11011/121/ 99 B(H) dated 16.11.99	Cap. Amoxicillin 250 mg	300000	Rs 1070 per 1000 Caps Rs 3,21,000	Rs 678 per 1000 Caps Rs 2,03,400	117600
16.	J.11011/121/ 99 B(H) dated 16.11.99	Tab. Clotrimazole- DS	500000	Rs 715 per 1000 Tabs Rs 3,57,500	Rs 515 per 1000 Tabs Rs 2,57,500	100000
17.	J.11011/121/ 99 B(H) dated 16.11.99	Tab. Ibuprofen + Paracetamol	288000	Rs 423 per 1000 Tabs Rs 1,21,824	Rs 328 per 1000 Tabs Rs 94,464	27360
18.	J.11011/42/2 000/ B1(H)/30 dated 19.6..2000	Cap. Amoxicillin 250mg	800000	Rs 871.50 per 1000 Caps Rs 6,97,200	Rs.778.00 per 1000 Caps Rs 6,22,400	74800
19.	J.11011/42/2 000/ B1(H)/30 dated 19.6..2000	Cap. Ampicillin 250mg	650000	Rs 869.00 per 1000 Caps Rs 5,64,850	Rs 754.00 per 1000 Caps Rs 4,90,100	74750
20.	J.11011/44/2 000/ B1(H)/29 dated 19.6.2000	Tab. Antacid	950000	Rs 191.03 per 1000 Tabs Rs181478.50	Rs 162.40 per 1000 Tabs Rs 1,54,280	27199
21.	J.11011/44/2 000/ B1(H)/29 dated 19.6.2000	Cap. Doxycycline	430000	94.00 per 10x10 Caps Rs 4,04,200	Rs 52.20 per 10x10 Caps Rs 2,24,460	179740
Total						1706586

Appendix 15
(Reference: Paragraph 3.8; Page 50)

**Funds released by NACO and expenditure incurred by
Pondicherry AIDS Control Society**

(Rupees in lakh)

Year	Proposed Action Plan	Approved Action Plan	Amount released by NACO (A)	Interest received (SB a/c and FD) and other receipts* (B)	Total income received (A + B)	Expenditure incurred	Unspent balance amount
1995-96							78.79
1996-97	59.82	46.04	Nil	5.89	5.89	16.38	68.30
1997-98	52.32	47.50	7.00	7.07	14.07	25.67	56.70
1998-99	179.91	102.70	40.00	1.32	41.32	24.17	73.85
1999- 2000	146.00	126.87	25.16	13.70	38.86	46.47	66.24
2000- 2001	178.00	60.00	21.50	1.77	23.27	44.63	44.88
Total	616.05	383.11	93.66	29.75	123.41	157.32	

*Other Receipts - Amount collected for Voluntary and Passport holder's blood testing and recovery of the short term advances sanctioned by the society to the staff.

Appendix 16
(Reference: Paragraph 3.14; Page 65)

Department-wise pendency of Action Taken Notes on the recommendations of the Public Accounts Committee

Serial number	Name of the Department	Period	Number of recommendations pending	Period from which pending
(1)	(2)	(3)	(4)	(5)
1.	Town and Country Planning Department	1974-75 to 1989-90	24	1981-82
2.	Fisheries Department	1976-77 to 1987-88	29	1981-82
3.	Public Works Department	1977-78 to 1990-91	21	1981-82
4.	Development Department	1979-80 to 1990-91	15	1982-83
5.	Social Welfare Department	1981-82 to 1986-87	6	1987-88
6.	Local Administration Department	1981-82 to 1987-88	17	1987-88
7.	Industries Department	1981-82 to 1988-89	20	1987-88
8.	Electricity Department	1981-82 to 1989-90	17	1987-88
9.	Information, Publicity and Tourism Department	1982-83 & 1983-84	4	1987-88
10.	Animal Husbandry Department	1982-83 to 1987-88	4	1987-88
11.	Revenue Department	1982-83 to 1987-88	14	1987-88
12.	Agriculture Department	1982-83 to 1989-90	13	1987-88
13.	Excise Department	1982-83 to 1989-90	7	1987-88
14.	General	1982-83 to 1989-90	21	1987-88
15.	Health Department	1982-83 to 1990-91	11	1987-88
16.	Co-operation Department	1985-86 to 1990-91	2	1989-90

(1)	(2)	(3)	(4)	(5)
17.	Welfare Department	1986-87 & 1987-88	15	1990-91
18.	Home Department	1986-87 to 1989-90	9	1990-91
19.	Commercial Taxes Department	1986-87 & 1990-91	7	1990-91
20.	Labour Department	1987-88 to 1990-91	8	1993-94
21.	Rural Development Department	1988-89	11	1993-94
22.	Education Department	1988-89 to 1993-94	13	1993-94
23.	Transport Department	1989-90	1	1993-94
24.	Stationery and Printing Department	1989-90	1	1993-94
25.	Port Department	1989-90 to 1990-91	3	1993-94
26.	Finance Department	1989-90 to 1990-91	3	1993-94
27.	Tourism Department	1990-91	1	1995-96
Total			297	

Appendix 17
(Reference: Paragraph 3.15; Page 66)

Cases of misappropriation/losses pending finalisation as on 30 June 2001

(a) Department-wise analysis:

Serial number	Department	Number of cases	Amount (Rupees in lakh)	Pendency details	
				Action pending	Number of cases
1.	Agriculture	5	0.26	Criminal	5
2.	Art and culture	1	0.01	Departmental	1
3.	Block Development offices	3	0.36	Departmental	2
				Criminal	1
4.	Education	20	0.63	Departmental	20
5.	Electricity	255	9.67	Departmental	52
				Criminal	203
6.	Health and Family Welfare	5	0.36	Departmental	2
				Criminal	3
7.	Labour	1	0.01	Criminal	1
8.	Office of the Liaison Commissioner	1	1.88	Departmental	1
9.	Police	1	0.29	Criminal	1
10.	Social Welfare	1	0.01	Departmental	1
11	Women and Child Development	3	4.16	Departmental	2
				Criminal	1
	Total	296	17.64		

b) Year-wise analysis:

Year	Amount misappropriated not recovered/written off and departmental/Criminal action pending	
	Number of cases	Amount (Rupees in lakh)
Upto 1991-92	42	1.06
1992-93	33	0.99
1993-94	29	0.89
1994-95	22	0.46
1995-96	17	0.93
1996-97	32	1.26
1997-98	25	2.88
1998-99	38	1.30
1999-2000	28	5.71
2000-2001	30	2.16
Total	296	17.64

Appendix 18
(Reference: Paragraph 4.1.5.1(ii); Page 71)

Details of heads under which funds were provided, expenditure booked and works on which expenditure incurred

(A) Provision and Expenditure under Grant No.6 - Revenue and food

Major Head 2245 - H.02 Relief on account of Natural calamities

(Rupees in lakh)

Head of Account	Supplementary	Re-appropriation	Total	Expenditure
106(1)- Repairs and restoration of damaged roads and bridges				
(1) Pondicherry Region	400.00	--	400.00	400.00
(4) Yanam Region	30.40	--	30.40	30.40
107(1)- Repairs and restoration of damaged Government office building				
(1) Pondicherry Region	11.00	(-) 11.00	--	--
(4) Yanam Region	20.50	--	20.50	20.50
113(1) Assistance for repairs/ reconstruction of houses				
(1) Pondicherry Region	10.00	11.00	21.00	19.02
122(1) Repairs and restoration of damaged irrigation and flood control works				
(4) Yanam Region	8.10	--	8.10	8.10
Total	480.00	--	480.00	478.02

(B) Abstract of expenditure booked under flood relief

(in Rupees)

1.	Settlement of bills of ongoing capital road works	67,62,326
2.	Expenditure already incurred on these ongoing works treated as flood relief expenditure	67,02,584
3.	Advance payment for supply of bitumen for these ongoing works	3,14,36,643
4.	Payment for Land acquisition	29,00,000
	Total	4,78,01,553

(C) Details of expenditure incurred out of flood relief provision

Division/Name of the work	Estimate originally sanctioned under	Details of expenditure booked under 2245 (Non-plan)	Month	Amount (in rupees)
B & R (Central Division)				
Improvements and Rubberisation of various roads in urban area of Pondicherry-Sector-I-TS 17/ PW/CE/99-2000 - Rs 2,66,54,300	5054-Plan	Contractor bill	February 2000	10,33,142
		Contractor bill	March 2000	8,88,979
		Advance payment for Bitumen	March 2000	1,58,60,280
		Transfer of previous payment	March 2000	14,44,987
Improvements and Rubberisation of various roads in urban area of Pondicherry - Sector II - TS 18/ PW/CE/99-2000 - Rs 2,16,44,700	5054-Plan	Contractor bill	February 2000	5,073
		Contractor bill	March 2000	10,48,440
		Advance payment for Bitumen	March 2000	50,01,734
		DGS & D bill	March 2000	4,84,169
Improvements and Rubberisation of various roads in urban area of Pondicherry - Sector III - TS 19/ PW/CE/99-2000 - Rs 2,67,60,200	5054-Plan	Contractor bill	February 2000	13,358
		Contractor bill	March 2000	18,56,897
		Advance payment for Bitumen	March 2000	1,05,74,629
		DGS & D bill	March 2000	4,41,253
		Transfer of previous payment	March 2000	13,46,734
Improvements to the Type I Government servant quarters at Lawspet, Pondicherry TS No.9/PW/SE III/ 98-99 - Rs 16,30,000	4216 - Plan	Contractor bill	March 2000	68,394
		Transfer of previous payments	March 2000	18,33,493
PWD, Yanam				
Strengthening and improvements to the important PWD roads in Yanam TS No.79/PW/SD-2/ 98-99	3054-Plan	Contractor bill	March 2000	34,478
		Contractor bill	March 2000	18,13,565
		Transfer of previous payments	March 2000	11,51,957
Payment of compensation for land acquisition for providing approach road connecting bridge across Gowthami branch of Godawari between Yanam and Yedurlanka TS 40/PW/SE/II/ A7/99-2000 for Rs 29.00 lakh	2245 - Non-plan	Land acquisition payment	March 2000	29,00,000
		Total		4,78,01,553

Appendix 19
(Reference: Paragraph 5.1.2; Page 86)

Department-wise pendency in furnishing utilisation certificates

Serial number	Department	Number of certificates outstanding	Amount (Rupees in lakh)
1.	Agriculture	20	86.35
2.	Adi-draavidar Welfare	32	110.10
3.	Education	1	18.00
4.	Social Welfare	4	1.52
5.	Co-operation	167	499.02
6.	District Rural Development	7	15.00
7.	Hindu Religious Institutions	3	0.80
8.	Fisheries	9	5.55
9.	Local Administration:		
	- Pondicherry region	702	2169.31
	- Other regions	150	437.86
10.	Town and Country Planning	96	641.17
11.	Health	1	100.00
12.	Labour Welfare	1	1.50
13.	Block Development Office, Yanam	1	0.02
14.	Art and culture	4	34.98
	Total	1198	4121.18

Appendix 20
(Reference: Paragraph 5.1.3; Page 86)

List of grantees who had not furnished accounts of earlier years

Serial number	Name of the grantee	Year for which accounts had not been furnished to audit
1.	Pondicherry Slum Clearance Board	1995-96, 1996-97 and 2000-2001
2.	Pondicherry Khadi and Village and Industries Board	1997-98 to 2000-2001
3.	Pondicherry Krishi Vigyan Kendra	1999-2000 and 2000-2001
4.	Pandit Jawaharlal Nehru College of Agriculture, Karaikal	1997-98 to 1999-2000
5.	Pondicherry Veterinary College Society	1998-99 to 2000-2001
6.	Kottucherry Commune Panchayat	1999-2000 and 2000-2001
7.	Pondicherry Housing Board	1999-2000 and 2000-2001
8.	Pondicherry Experimental Solar Pond Power Project Society	1997-98 and 1998-99
9.	Mahatma Gandhi Dental College and Hospital	1998-99 to 2000-2001
10.	Pondicherry Engineering College	1997-98 to 2000-2001
11.	Pondicherry State Sports Council	1998-99 to 1999-2000
12.	Mannadipet Commune Panchayat	1998-99 to 2000-2001
13.	Pondicherry Medical Relief Society	1998-99
14.	Ariyankuppam Commune Panchayat	1999-2000 and 2000-2001
15.	Thirunallar Commune Panchayat	1999-2000 and 2000-2001
16.	T.R.Pattinam Commune Panchayat	1999-2000 and 2000-2001
17.	Bharathiyar Palkalaikoodam	1999-2000 and 2000-2001
18.	Pondicherry Market Committee	1999-2000 and 2000-2001
19.	Pondicherry Planning Authority	1999-2000
20.	Mother Theresa Institute of Health Sciences Society	1999-2000 and 2000-2001
21.	Pondicherry Institute of Hospitality and Crafts	1999-2000 and 2000-2001
22.	Centre for Advanced Studies in Information Technology	1999-2000 and 2000-2001
23.	Rajiv Gandhi College of Veterinary and Animal Sciences	1999-2000 and 2000-2001

Appen
(Reference : Paragraph 7.3.1

Statement showing particulars of up-to-date paid-up capital, budgetary outgo, loans given out

Serial number	Sector and Name of the working company	Paid up capital as at the end of current year				
		Union Territory	Central Government	Holding Companies	Others	Total
(1)	(2)	(3a)	(3b)	(3c)	(3d)	(3e)
I	Agriculture					
1.	Pondicherry Agro Service and Industries Corporation Limited	633.28	--	--	--	633.28
2.	Pondicherry Agro Products, Food and Civil Supplies Corporation Limited	554.81	--	--	5.00	559.81
	Sector-wise total	1,188.09	--	--	5.00	1,193.09
II	Industry					
3.	Pondicherry Distilleries Limited	845.00	--	--	--	845.00
4.	Pondicherry Industrial Promotion Development and Investment Corporation Limited (PIPDIC)	3022.20	--	--	854.00	3876.20
	Sector-wise total	3867.20	--	--	854.00	4721.20
III	Electronics					
5.	Pondicherry Electronics Limited (PELECON – Subsidiary of PIPDIC)	--	--	9.65	--	9.65
	Sector-wise total	--	--	9.65	--	9.65
IV	Textiles					
6.	Pondicherry Textile Corporation Limited	14,160.68	--	--	--	14,160.68
	Sector-wise total	14,160.68	--	--	--	14,160.68
V	Economically Weaker section					
7.	Pondicherry Adi-draavidar Development Corporation Limited	92.24	106.11	--	--	198.35
8.	Pondicherry Corporation for Development of Women and Handicapped persons Limited	189.89	--	--	--	189.89
9.	Pondicherry Backward Classes & Minorities Development Corporation Limited	51.00	--	--	--	51.00
	Sector-wise total	333.13	106.11	--	--	439.24
VI	Tourism					
10.	Pondicherry Tourism and Transport Development Corporation Limited	1295.73	--	--	--	1295.73
	Sector-wise total	1295.73	--	--	--	1295.73
VII	Power					
11.	Pondicherry Power Corporation Limited	13,304.42	--	--	--	13,304.42
	Sector-wise total	13,304.42	--	--	--	13,304.42
	Grand Total	34,149.25	106.11	9.65	859.00	35,124.01

Note: Except in respect of one company which finalised its accounts for 2000-2001 (serial number 11) figures are provisional and as given by the companies.

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and 7.3.2; Pages 99 and 101)
of budget and loans outstanding as on 31 March 2001 in respect of Government Companies
(Amount - Rupees in lakh)

Equity/loans received out of the budget during the year		Other loans received during the year	Loans outstanding at the close of 2000-2001*			Debt equity ratio for 2000-2001 (Previous year) (4f : 3e)
Equity	Loans		UT Govt.	Others	Total	
(4a)	(4b)	(4c)	(4d)	(4e)	(4f)	(5)
50.00	--	--	--	--	--	--
86.55	--	--	--	--	--	-- (0:48:1)
136.55	--	--	--	--	--	-- (0.48:1)
--	--	--	--	--	--	--
--	--	134.00	--	71.00	71.00	0.02:1 (0.06:1)
--	--	134.00	--	71.00	71.00	0.01:1 (0.06:1)
--	--	--	--	--	--	--
--	--	--	--	--	--	--
2010.00	--	--	--	--	--	--
2010.00	--	--	--	--	--	--
27.00	--	214.23	--	559.72	559.72	2.82:1 (2.38:1)
47.61	--	--	--	--	--	--
28.00	--	61.04	--	61.04	61.04	1.2:1 (--)
102.61	--	275.27	--	620.76	620.76	1.41:1 (1.30:1)
360.92	--	--	--	--	--	--
360.92	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
2610.08	--	409.27	--	691.76	691.76	0.02:1 (0.02:1)

* Loans outstanding at the close of 2000-2001 represent long term loans only.

Appen
(Reference : Paragraphs 7.3..3, 7.3.4,
Summarised financial results of Government Companies

Serial number	Sector and name of the working company	Name of the Department	Date of incorporation	Period of accounts	Year in which accounts finalised	Net Profit (+)/ Loss (-)
I	AGRICULTURE					
1.	Pondicherry Agro Service and Industries Corporation Limited	Agriculture	26 March 1986	1999-2000	2000-2001	(+) 42.45
2.	Pondicherry Agro Products, Food and Civil Supplies Corporation Limited	Civil Supplies and Consumer Affairs	27 September 1990	1998-99	1999-2000	(-) 161.55
Sector-wise total						(-) 119.10
II	INDUSTRY					
3.	Pondicherry Distilleries Limited	Industries	8 December 1971	1999-2000	2000-2001	(+) 11.53
4.	Pondicherry Industrial Promotion Development and Investment Corporation Limited (PIPDIC)	Industries	17 April 1974	1999-2000	2000-2001	(+) 494.54
Sector-wise total						(+) 506.07
III	ELECTRONICS					
5.	Pondicherry Electronics Limited (PELECON - Subsidiary of PIPDIC)	Industries	7 December 1982	1999-2000	2000-2001	(+) 4.61
Sector-wise total						(+) 4.61
IV	TEXTILES					
6.	Pondicherry Textile Corporation Limited	Industries	25 November 1985	1999-2000	2000-2001	(-) 2030.80
Sector-wise total						(-) 2030.80
V	ECONOMICALLY WEAKER SECTION					
7.	Pondicherry Adi-draavidar Development Corporation Limited	Welfare	26 September 1986	1998-99	1999-2000	(-) 21.93
8.	Pondicherry Corporation for Development of Women and Handicapped Persons Limited	Welfare	31 March 1993	1999-2000	2000-2001	(-) 24.01
9.	Pondicherry Backward Classes & Minorities Development Corporation Limited	Welfare	31 March 1999	1999-2000	2000-2001	..
Sector-wise total						(-) 45.94
VI	TOURISM					
10.	Pondicherry Tourism and Transport Development Corporation Limited	Tourism	19 February 1986	1996-97	2000-2001	(-) 168.34
Sector-wise total						(-) 168.34
VII	POWER					
11.	Pondicherry Power Corporation Limited	Electricity	30 March 1993	2000-2001	2001-2002	(+) 700.61
Sector-wise total						(+) 700.61
Grand Total						(-) 1152.89

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

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and 7.3.5; Pages 102 and 103)
for the latest year for which accounts were finalised

(Amount - Rupees in lakh)

Net impact of Audit comments	Paid-up capital	Accumulated Profit(+)/Loss(-)	Capital employed (A)	Total return on capital employed	Percentage of total return on capital employed	Arrears of accounts in terms of years
..	583.29	(+) 84.22	774.07	42.45	5.48	1
..	472.26	(-) 304.02	411.55	(-) 118.67	..	2
..	1,055.55	(-) 219.80	1,185.62	(-) 76.22	--	
..	845.00	(+) 157.26	1,174.56	11.53	0.98	1
..	3,876.20	(+) 1,454.71	5,512.22	520.34	9.44	1
..	4,721.20	(+) 1,611.97	6,686.78	531.87	7.95	
..	9.65	(+) 15.94	100.84	16.08	15.95	1
..	9.65	(+) 15.94	100.84	16.08	15.95	
..	12,150.68	(-) 12,271.72	6,456.26	(-) 11,724.83	..	1
..	12,150.68	(-) 12,271.72	6,456.26	(-) 11,724.83	..	
..	171.35	(+) 84.05	580.77	(-) 13.63	..	2
..	142.28	(-) 116.19	35.23	(-) 24.01	..	1
..	23.00	1
..	336.63	(-) 32.14	616.00	(-) 37.64	..	
..	515.73	(-) 682.04	179.93	(-) 115.69	..	4
..	515.73	(-) 682.04	179.93	(-) 115.69	..	
..	13,304.42	(+) 1,628.27	14,756.96	(+) 700.61	4.75	
..	13,304.42	(+) 1,628.27	14,756.96	(+) 700.61	4.75	
..	32,093.86	(+) 9,949.52	29,982.39	(-) 10,705.82		

Appendix 23
(Reference : Paragraph 7.3.2; Page 101)

Statement showing subsidy received, guarantees received, waiver of dues, loans on which moratorium allowed and loans converted into equity during the year and subsidy receivable and guarantees outstanding at the end of March 2001

(Rupees in lakh)

Name of the Public Sector Undertakings	Pondicherry Agro Service and Industries Corporation Limited	Pondicherry Agro Products, Food and Civil Supplies Corporation Limited	Pondicherry Adi-draavidar Development Corporation Limited	Pondicherry Corporation for Development of Women and Handicapped Persons Limited	Pondicherry Backward Classes and Minorities Development Corporation Limited	Total
Subsidy/Grants received during the year						
Union Territory	(4.00)	(17.60)	20.00 (35.00)	(106.26)	(46.50)	20.00 (209.36)
Central Government	---	---	36.42	(23.31)	---	36.42 (23.31)
Others	---	0.79	(1.17)	---	---	0.79 (1.17)
Total	(4.00)	0.79 (17.60)	56.42 (36.17)	(129.57)	(46.50)	57.21 (233.84)
Guarantees received during the year and outstanding at the end of the year						
Cash credit from bank	---	---	---	---	---	---
Loans from other sources	---	---	---	---	---	---
Letters of credit opened by bank in respect of imports	---	---	---	---	---	---
Payment obligation under agreement with foreign consultants	---	---	---	---	---	---
Total	---	---	---	---	---	---
Waiver of dues during the year						
Loans repayment written off	---	---	---	---	---	---
Interest waived	---	---	---	---	---	---
Penal interest waived	---	---	---	---	---	---
Total	---	---	---	---	---	---
Loans on which moratorium allowed	---	---	---	---	---	---
Loans converted into equity during the year	---	---	---	---	---	---

Note : Figures in bracket indicate grants

Appendix 24
(Reference : Paragraph 7.7; Page 104)

Statement showing the Department-wise outstanding Inspection Reports (IRs)

Serial number	Name of Department	Number of PSUs	Number of outstanding IRs	Number of outstanding paragraphs	Year from which paragraphs outstanding
1.	Agriculture	1	3	23	1995-96
2.	Civil supplies and consumer affairs	1	3	12	1996-97
3.	Industries	4	16	100	1994-95
4.	Welfare	3	3	22	1999-2000
5.	Tourism	1	6	40	1993-94
6.	Electricity	1	1	5	2000-2001

Appendix 25
(Reference : Paragraph 7.7 ; Page 105)

Statement showing the Department-wise reviews, replies to which are awaited

Serial number	Name of Department	Number of reviews	Period of issue
1	Industries	1	July 2000
2	Electricity	1	July 2000

Appendix 26

Glossary of Abbreviations

ADW	:	Adi-Dravidar Welfare Department
AE	:	Assistant Engineer
B & R	:	Buildings and Roads
BE	:	Budget Estimates
CE	:	Chief Engineer
CEA	:	Central Electricity Authority
CPCB	:	Central Pollution Control Board
CPWD	:	Central Public Works Department
DAT	:	Directorate of Accounts and Treasuries
DGS & D	:	Director General of Supplies and Disposals
DSTE	:	Department of Science, Technology and Environment
EDP	:	Electronic Data Processing
EE	:	Executive Engineer
GFR	:	General Financial Rules
GH	:	Government General Hospital
GOI	:	Government of India
JE	:	Junior Engineer
m	:	metres
MAS	:	Material at site
MPSS	:	Material Purchase Settlement Suspense
MT	:	Metric Tonnes
NOC	:	No objection certificate

NO _x	:	Oxides of Nitrogen
PADCO	:	Pondicherry Adi-dravidar Development Corporation Limited
PH	:	Public Health
PHC	:	Primary Health Centre
PIPDIC	:	Pondicherry Industrial Promotion, Development and Investment Corporation Limited
PPCC	:	Pondicherry Pollution Control Committee
PWD	:	Public Works Department
SAO	:	Senior Accounts Officer
SBD	:	Special Buildings Division
SE	:	Superintending Engineer
SO ₂	:	Sulphur di-oxide
SPM	:	Suspended Particulate Matter
Sq.m	:	Square Metre
UT	:	Union Territory