Report of the
Comptroller and Auditor General of India
on
Union Territory Finances

for the year ended March 2013

Government of the Union Territory of Puducherry

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PREFACE

1. This Report has been prepared for submission to the Lieutenant Governor of the Union Territory of Puducherry under Section 49 of the Government of Union Territories Act, 1963.

2. Chapters I and II of this Report respectively contain audit observations on matters arising from examination of the Finance Accounts and Appropriation Accounts of the Government of Union Territory of Puducherry for the year ended 31 March 2013. Information has been obtained from the Government of UT of Puducherry wherever necessary.

3. Chapter III on 'Financial Reporting' provides an overview and status of the Union Territory Government's compliance with various financial rules, procedures and directives during the current year.

4. The Report containing the findings of performance audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and observations on Revenue Receipts is presented separately.

EXECUTIVE SUMMARY

Executive Summary

Based on the audited accounts of the Government of Union Territory of Puducherry for the year ending March 2013, this Report provides an analytical review of the Annual Accounts of the Union Territory Government. The Report is structured in three chapters.

Chapter I is based on the audit of Finance Accounts and makes an assessment of the Government's fiscal position as on 31 March 2013. It provides an insight into trends in receipts and expenditure, committed expenditure, borrowing pattern and fiscal status of the Government, besides giving a brief account of Central funds transferred directly to the UT implementing agencies through the off-budget route.

Chapter II is based on the audit of Appropriation Accounts and gives grant-wise description of appropriations and the manner in which the allocated resources were managed by the service delivery departments.

Chapter III is an inventory of the Government's compliance with various reporting requirements and financial rules. The Report also has additional data collated from several sources in support of the findings.

Audit findings

1. Finances of the Union Territory Government

Funds transferred directly to implementing agencies: During 2012-13, GOI directly transferred ₹ 32.90 crore to the Union Territory implementing agencies for implementation of various schemes/programmes. Under the present system, these funds are not routed through the UT budget/Treasury system and hence flow of these funds is not captured in the Finance Accounts of the UT. As such, the Annual Finance Accounts of the UT does not provide a complete picture of the resources under the control of the UT Government. There is no single agency monitoring the use of these funds and no data is readily available on such programmes on the amounts spent on major flagship programmes.

High share of revenue expenditure in total expenditure: The revenue expenditure of ₹ 3,051 crore during 2012-13 constituted 90.61 *per cent* of total expenditure. The committed expenditure such as salaries, pension and interest payments constituted around 62 and 64 *per cent* of revenue receipts and revenue expenditure respectively.

Inadequate priority to Development expenditure: The capital expenditure decreased by ₹ 60 crore from ₹ 375 crore in 2011-12 to ₹ 315 crore in 2012-13 and it accounted only for 9.36 *per cent* of the total expenditure. The

development expenditure (expenditure on social and economic sectors) as percentage of aggregate expenditure decreased from 72 in 2011-12 to 64 in 2012-13.

Low return on investments: As of 31 March 2013, Government invested ₹ 960 crore in Government companies and co-operative institutions. Though the average rate of interest on UT Government's borrowings was eight *per cent*, the average rate of return on investment was only 0.4 *per cent* during 2008-13.

High ratio of fiscal liabilities to GSDP: The outstanding fiscal liabilities increased from ₹ 3,325 crore in 2008-09 to ₹ 5,880 crore in 2012-13. The fiscal liabilities constituted 34 *per cent* of GSDP in 2012-13.

2. Financial management and budgetary control

During 2012-13, expenditure of ₹ 3,580.57 crore was incurred against total grants and appropriations of ₹ 5,760.48 crore, resulting in overall savings of ₹ 2,179.91 crore (37.84 *per cent).* In 103 cases, no expenditure was incurred against the provision of ₹ 1,247.94 crore. There were persistent savings of more than ₹ 10 lakh in 11 grants during 2008-13. Out of total anticipated savings of ₹ 1,954.33 crore in 10 grants, ₹ 196.85 crore was not surrendered. In 47 cases, the expenditure exceeded the approved provisions, resulting in excess expenditure of ₹ 149.16 crore.

3. Financial Reporting

There was large scale pendency in furnishing of Utilisation Certificates by various grantee institutions for grants-in-aid of ₹ 348 crore. The pendency ranged from one to more than nine years. Thirty two autonomous bodies/authorities did not submit to Audit their annual accounts due for the period upto 2011-12 as of December 2013. Temporary advances aggregating to ₹ 286.68 crore were pending for adjustment by the Drawing and Disbursing Officers. The Union Territory Government departments reported 323 cases of misappropriation, loss, defalcation, etc., involving Government money of ₹ 44.64 crore upto March 2013. Final action on these cases were pending for periods ranging from one to more than 15 years.

CHAPTER I

FINANCES OF THE UNION TERRITORY GOVERNMENT

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FINANCES OF THE UNION TERRITORY GOVERNMENT

The Union Territory (UT) of Puducherry is located on the East Coast of India and extends over an area of 490 sq.kms. The UT consists of four regions, namely, Puducherry, Karaikal, Mahe and Yanam, geographically separated from each other. The UT is administered under the provisions of the Government of Union Territories Act, 1963. As indicated in **Appendix 1.1**, the UT's population increased from 9.74 lakh in 2001 to 12.44 lakh in 2011 (provisional figure), recording a decadal growth rate of 27.72 *per cent*. The percentage of population below the poverty line was 22.4 *per cent* which was lower than the all India average of 27.5 *per cent.* The Union Territory's Gross State Domestic Product (GSDP) in 2012-13 at current price was ₹ 17,192 crore[1]. The Union Territory's literacy rate increased from 81.24 *per cent* (as per 2001 census) to 86.55 *per cent* (as per 2011 census – provisional figure). The per capita income of the UT (source: Directorate of Economics and Statistics, Puducherry) stands at ₹ 1,32,723 against the country average of ₹ 78,177. General data relating to the Union Territory is given in **Appendix 1.1**

Gross State Domestic Product

Gross State Domestic Product (GSDP) is the market value of all officially recognised final goods and services produced within the UT in a given period of time. The growth of GSDP of the UT is an important indicator of the UT's economy as it indicates the standard of living of the UT's population. The trends in the annual growth of India's GDP and UT's GSDP at current prices are indicated below in **Table 1.1**:

Table 1.1: Trend of growth of GDP and GSDP

	2008-09	2009-10	2010-11	2011-12	2012-13
India's GDP (₹ in crore)	53,03,567	61,08,903	72,66,967 (Revised Estimate)	83,53,495 (Quick Estimate)	94,61,013 (Advance Estimate)
Growth rate of GDP (percentage)	15.75	15.18	18.96	14.95	13.26
UT's GSDP (₹ in crore)	10,050	12,304	13,092 (Revised Estimate)	14,299 (Provisional)	17,192 (Quick Estimate)
Growth rate of GSDP (percentage)	8.64	22.43	6.40	9.22	20.23

(Source: GSDP in Puducherry - Directorate of Economics and Statistics, Puducherry)

[1] Quick estimate

The terms and abbreviations used in this Report are listed in the Glossary at Page No. 90.

1.1 Introduction

This chapter provides a broad perspective of the finances of the Government of the Union Territory of Puducherry during the current year and analyses critical changes in the major fiscal aggregates relative to the previous year, keeping in view the overall trends during the last five years. The structure of Government Accounts and the layout of the Finance Accounts are shown in **Appendix 1.1 Part B and Part C.** The methodology adopted for the assessment of the fiscal position of the UT is given in **Appendix 1.2.** A time series data on the UT Government finances is given in **Appendix 1.3.**

1.1.1 Summary of Current Year's Fiscal Transactions

Table 1.2 presents the summary of the UT Government's fiscal transactions during the current year (2012-13) *vis-à-vis* the previous year (2011-12), while **Appendix 1.4 - Part A** provides details of receipts and disbursements as well as the overall fiscal position during the current year.

Table 1.2 Summary of Current Year's Fiscal Operations

(₹ in crore)

2011-12	Receipts	2012-13	2011-12	Disbursements	2012-13		
Section-A: Revenue					**Non Plan**	**Plan**	**Total**
2,771	**Revenue receipts**	**3,146**	**3,222**	**Revenue expenditure**	**2,067**	**984**	**3,051**
1,329	Tax revenue	1,917	968	General services	1,100	39	1,139
153	Non-tax revenue	118	1,498	Social services	571	681	1,252
Nil	Share of Union Taxes/ Duties	Nil	752	Economic services	391	264	655
1,289	Grants from the Government of India	1,111	4	Grants-in-aid and Contributions	5	--	5
Section-B: Capital							
Nil	Miscellaneous Capital Receipts	Nil	375	Capital expenditure	6	309	315
4	Recoveries of Loans and Advances	3	2	Loans and Advances disbursed	1	--	1
788	Public Debt receipts	529	157	Repayment of Public Debt	126	62	188
Nil	Contingency Fund	Nil	Nil	Contingency Fund			Nil
1,059	Public Account receipts	715	795	Public Account disbursements	*	*	717
828	Opening Cash Balance	899	899	Closing Cash Balance			1,020
5,450	**Total**	**5,292**	**5,450**	**Total**			**5,292**

(Source: Finance Accounts); * Bifurcation of Plan and Non-Plan not available

Following are the significant changes during 2012-13 as compared to the previous year 2011-12:

- Revenue receipts increased by ₹ 375 crore due to increase in tax revenue of ₹ 588 crore which was offset by decrease of non-tax revenue of ₹ 35 crore and grants from GOI of ₹ 178 crore.

- Revenue expenditure decreased by ₹ 171 crore due to less expenditure on social services (₹ 246 crore) and economic services (₹ 97 crore) and which was offset mainly by increased expenditure on general services (₹ 171 crore).

- Capital expenditure decreased by ₹ 60 crore during the year and it was at 9.36 *per cent* of the aggregate expenditure.

- Public Account receipts and disbursements decreased by ₹ 344 crore and ₹ 78 crore respectively during 2012-13.

1.1.2 Review of the fiscal situation

As UT of Puducherry was not covered by Central Finance Commission, FRBM Act was not enacted. However, fiscal road map based on the principles of GOI's FRBM Act had been prepared and approved by GOI. The target prescribed in the fiscal road map and target proposed in the budget are given in **Table 1.3**:

Table 1.3: Comparison of Fiscal variable with road map for 2012-13

Fiscal variables	Target proposed in the fiscal road map	Target proposed in the budget	Actuals
Revenue deficit(-) / surplus (₹ in crore)	(-) 202.49	(-) 236.08	94.95
Fiscal deficit / GSDP (*per cent*)	3.86	4.35	1.3
Ratio of total outstanding debt of the Government to GSDP (*per cent*)	31.28	Not Available	34.20

(Source: Budget documents and details furnished by the Department)

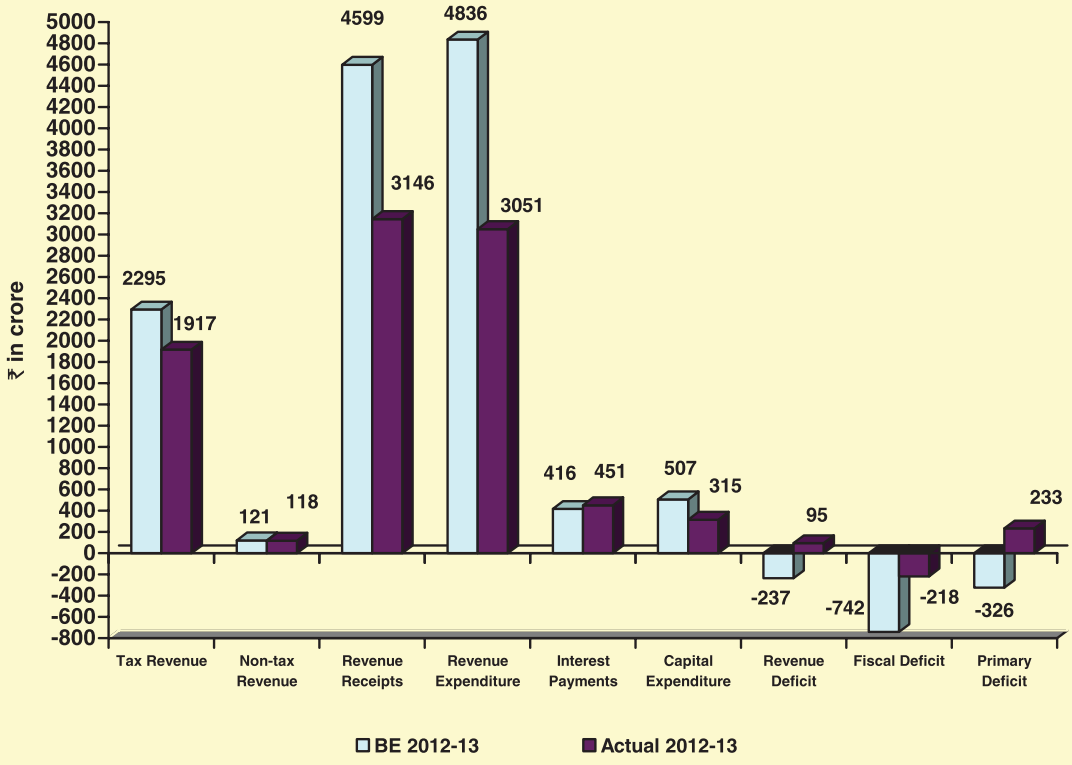
As against the target proposed in the fiscal road map for revenue deficit of ₹ 202.49 crore, UT Government achieved revenue surplus of ₹ 94.95 crore which was 0.55 *per cent* of GSDP. The outstanding fiscal liabilities to GSDP were 34.20 *per cent* as against the 31.28 *per cent* envisaged in the fiscal road map.

1.1.3 Budget estimates and actual

The Budget papers presented by a State/Union Territory Government provide description of the estimated revenue and expenditure for a particular fiscal year. The importance of accuracy in the estimation of revenue and expenditure is widely accepted in the context of effective implementation of fiscal policies for overall economic management. Deviations from the budget estimates are indicative of non-attainment of the desired fiscal objectives.

Chart 1.1 presents the budget estimates and actuals for some important fiscal parameters.

Chart 1.1 : Selected Fiscal Parameters : Budget estimates *vis-a-vis* Actuals in 2012-13



The actual revenue receipts were less by ₹ 1,453 crore as compared to the budget estimates, mainly due to less receipts of Grants-in-aid (GIA) from GOI (BE :₹ 2,184 crore; actual receipt: ₹ 1,111 crore).The revenue expenditure and capital expenditure were less by ₹ 1,785 crore and ₹ 192 crore respectively than the budget estimates. Lower revenue expenditure as compared to the budget estimates was mainly due to less expenditure on water supply, sanitation, housing and urban development, welfare of SC, ST and OBCs and relief on account of natural calamities under social services and agriculture and allied activities and transport under economic services. Similarly, less capital expenditure was also noticed on education, sports, art and culture; health and family welfare; water supply; sanitation; housing and urban development under social services and agriculture and allied activities, energy and transport under economic services.

The wide gap between the estimates and actuals of some of the parameters indicated that either the estimates were not realistic or there was under performance.

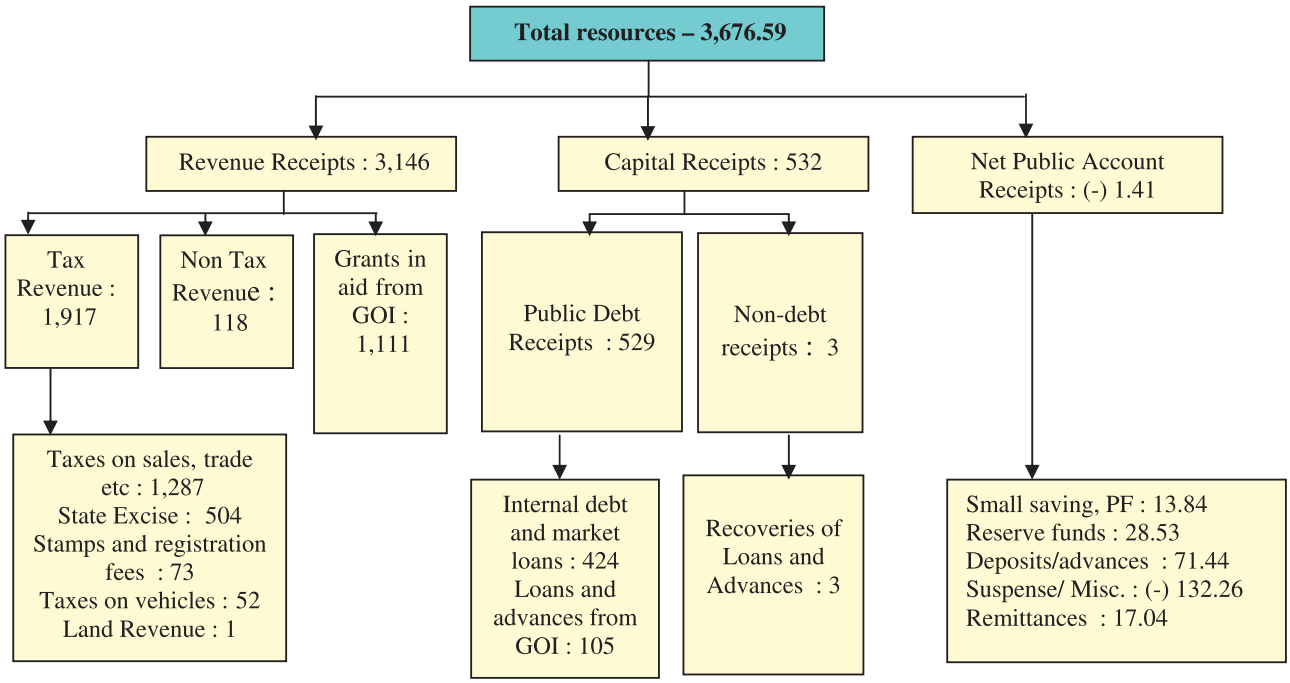
1.2 Resources of the Union Territory

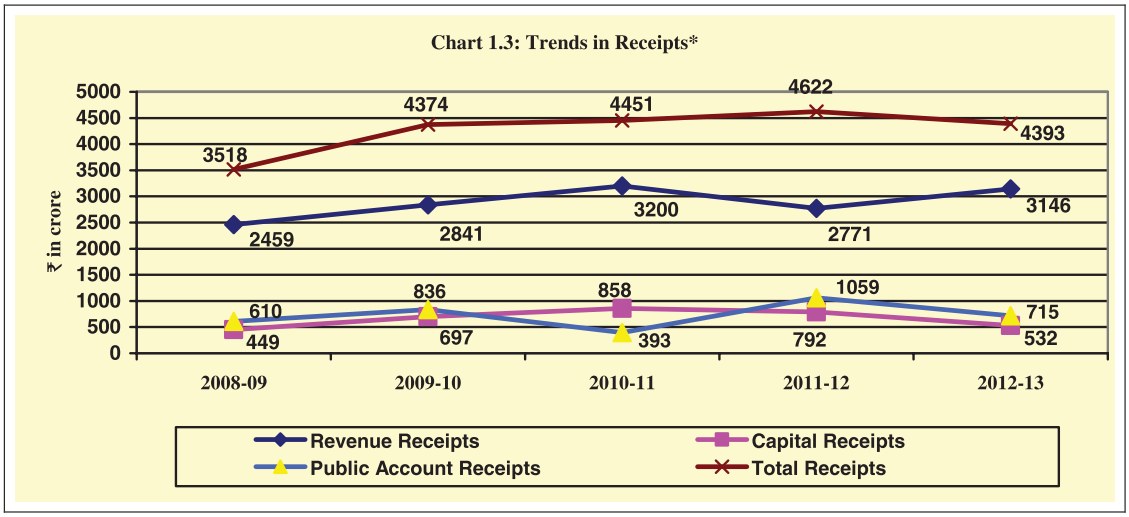
1.2.1 Resources of the Union Territory as per Annual Finance Accounts

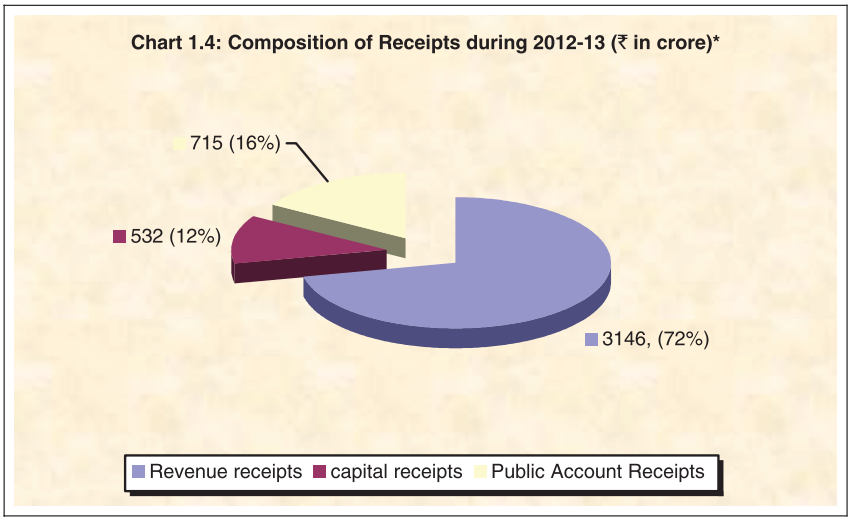
Revenue and capital are the two streams of receipts that constitute resources of the Government. Revenue receipts consist of tax revenues, non-tax revenues and grants-in-aid from GOI. Capital receipts comprise miscellaneous capital receipts such as recoveries of loans and advances, debt receipts from internal sources (market loans), loans and advances from GOI as well as accruals from the Public Account. **Chart 1.2** presents the receipts and disbursements of the UT during the current year as recorded in its Annual Finance Accounts, while **Chart 1.3** depicts the trends in various components of the receipts during 2008-13. **Chart 1.4** depicts the composition of resources during the current year.

The following flow **Chart 1.2** shows the components and sub-components of resources.

(₹ in crore)







* Total receipts includes gross receipts under Public accounts

Greater part of the UT's receipts consist of revenue receipts (72 *per cent*) followed by Public Account (16 *per cent*).

Though revenue receipts increased by ₹ 375 crore (13.53 *per cent*) during 2012-13, total receipts decreased by ₹ 229 crore (4.95 *per cent*) over the previous year, due to decrease in public account receipts (₹ 344 crore) and capital receipts (₹ 260 crore).

1.2.2 Funds transferred to UT Implementing Agencies outside the UT Budget

Government of India has been transferring a sizeable quantum of funds directly to UT implementing agencies[2] for the implementation of various schemes/programmes in social and economic sectors, which are recognised as critical. Under the present system, these funds are not routed through the UT Budget/Treasury system and hence flow of these funds is not captured in the Finance Accounts. As such, the Annual Finance Accounts of the UT does not provide a complete picture of the resources under the control of the UT Government. There is no single agency monitoring the use of these funds and no data is readily available on such programmes on the amounts spent on major flagship programmes. The funds directly transferred during 2012-13 to UT implementing agencies under the control of three departments *viz.*, Education, Health and Rural Development in respect of five major programmes assisted by GOI are presented in **Table 1.4.**

Table-1.4: Funds transferred directly to UT Implementing Agencies

(₹ in crore)

Programme/ Scheme	Implementing Agency in the UT	Funds transferred directly by GOI during 2012-13
Mahatma Gandhi National Rural Employment Guarantee Act Scheme	District Rural Development Agency	8.86
Sarva Shiksha Abhiyan	State Project Office	9.19
Rastriya Madhyamik Shiksha Abhiyan		0.72
National Rural Health Mission	Pondicherry State Health Society	9.71
HIV/AIDS awareness programme		4.42
Total		**32.90**

(Source : Appendix VII of Finance Accounts)

Out of ₹ 32.90 crore transferred to UT implementing agencies, a major portion of ₹ 9.91 crore (30 *per cent*) was transferred to the Education Department.

1.3 Revenue Receipts

Statement-11 of the Finance Accounts details the revenue receipts of the Government. The revenue receipts consist of the UT's own tax and non-tax revenues and grants-in-aid from GOI. The trends and composition of revenue

[2] UT implementing agencies include any organisation/institution including non-Governmental organisations which are authorised by the UT Government to receive funds from the Government of India for implementing specific programmes in the Union Territory

receipts over the period 2008-13 are presented in **Appendix 1.3** and depicted in **Charts 1.5** and **1.6** respectively.

Chart 1.5: Trends in Revenue Receipts

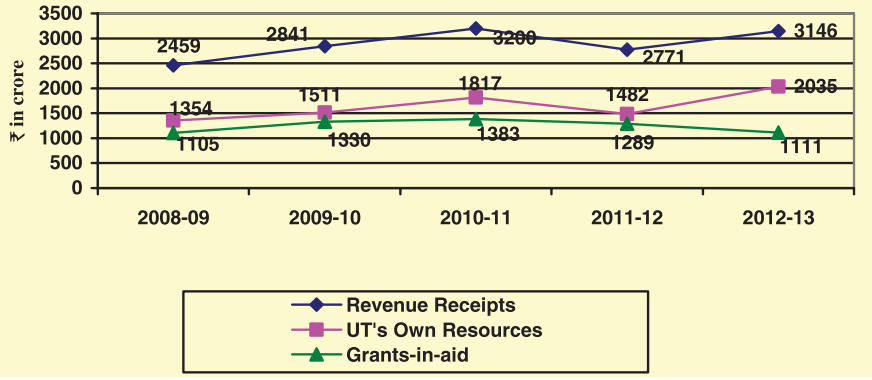
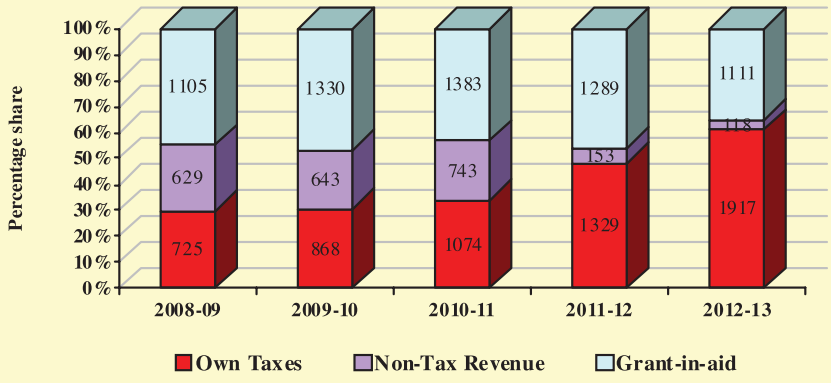


Chart 1.6: Composition of Revenue Receipts during 2008-13
(₹ in crore)



Revenue receipts of UT increased by ₹ 375 crore over the previous year (13.53 *per cent).* While tax revenue increased by ₹ 588 crore, non-tax revenue and GIA from GOI decreased by ₹ 35 crore and ₹ 178 crore respectively. The share of GIA from GOI constitutes 35.31 *per cent* of revenue receipts.

The trends of revenue receipts relative to GSDP are presented in **Table 1.5** below:

Table 1.5: Trends in Revenue Receipts relative to GSDP

	2008-09	2009-10	2010-11	2011-12	2012-13
Revenue Receipts (RR) (₹ in crore)	**2,459**	**2,841**	**3,200**	**2,771**	**3,146**
Rate of growth of RR (*per cent*)	15.12	15.53	12.64	(-)13.41	13.53
UT's own taxes (₹ in crore)	725	868	1,074	1,329	1,917
Rate of growth of own taxes (*per cent*)	11.02	19.72	23.73	23.74	44.24
GSDP growth (*per cent*)	8.64	22.43	6.40	9.22	20.23
Buoyancy Ratios					
RR/GSDP[3] (*per cent*)	24.47	23.09	24.44	19.38	18.30
Revenue buoyancy with reference to GSDP (ratio)	1.75	0.69	1.98	(-)1.45	0.67
UT's own tax buoyancy with reference to GSDP (ratio)	1.28	0.88	3.71	2.57	2.19

(Source: Finance Accounts)

The GSDP, at the current prices, was estimated to increase from ₹ 14,299 crore in 2011-12 to ₹ 17,192 crore in 2012-13, representing growth of 20.23 *per cent*. The revenue receipts, as a percentage of GSDP decreased from 24.47 *per cent* in 2008-09 to 18.30 *per cent* in 2012-13.

The buoyancy ratio indicates elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. As against growth rate of GSDP of 20.23 *per cent*, the growth rate of revenue receipts was 13.53 *per cent* indicating that growth of revenue receipts was not proportionate to the growth rate of GSDP. While the revenue buoyancy with reference to GSDP turned positive during the year (0.67) from 2011-12 (-1.45), UT's own tax buoyancy ratio decreased from 2.57 in 2011-12 to 2.19 in 2012-13.

1.3.1 Union Territory's Own Resources

The UT's performance in mobilisation of resources was assessed in terms of its own resources comprising revenue from its own tax and non-tax sources. The UT's actual tax and non-tax revenue for the year 2012-13 *vis-à-vis* target proposed in the fiscal road map and budget estimates are given in **Table 1.6**.

Table 1.6: Tax and Non-tax revenue *vis-à-vis* budget estimates and target proposed in the fiscal road map

(₹ in crore)

	Target proposed in the fiscal road map	Budget estimate	Actuals
Tax revenue	2,081	2,294	1,917
Non-tax revenue	110	121	118

(Source: Budget documents and details furnished by the Department)

[3] Revised, Provisional and Quick estimates of GSDP ₹ 13,902 crore, ₹ 14,299 crore and ₹ 17,192 crore have been adopted for the years 2010-11, 2011-12 and 2012-13 respectively.

While actual tax revenue was less by ₹ 164 crore (7.88 *per cent*) and ₹ 377 crore (16.43 *per cent*) than target proposed in the fiscal road map and budget estimate respectively, non-tax revenue was more by ₹ eight crore (7.27 *per cent)* than fiscal road map and less by ₹ three crore (2.48 *per cent*) than budget estimates.

1.3.1.1 Tax revenue

The gross collection in respect of major taxes and duties are given in **Table 1.7**.

Table 1.7: Components of UT's Tax resources

(₹ in crore)

Revenue Head	2008-09	2009-10	2010-11	2011-12	2012-13	% of increase/ decrease (-) over previous year
Taxes on sales, trades etc.	382	453	595	750	1,287	71.60
State excise	280	329	379	447	504	12.75
Taxes on vehicles	32	35	48	54	52	-3.70
Stamp duty and Registration fees	31	50	51	77	73	-5.19
Land revenue	--	1	1	1	1	--
Total	**725**	**868**	**1,074**	**1,329**	**1,917**	**44.24**

(Source: Finance Accounts)

The Union Territory's tax revenue increased by ₹ 588 crore (44.24 *per cent*) in 2012-13 over the previous year. The increase was mainly contributed by Sales Tax (₹ 537 crore) due to upward revision in rate, withdrawal of exemption and strict compliance of tax payments and collection and State Excise (₹ 57 crore) due to upward revision of excise duty and licence fee.

1.3.1.2 Non-tax revenue

The components of non-tax receipts are given in **Table 1.8**:

Table 1.8: Components of UT's non-tax receipts

(₹ in crore)

Revenue Head	2008-09	2009-10	2010-11	2011-12	2012-13	Percentage of increase (+)/ decrease (-) over previous year
Interest receipts	44	51	37	35	35	--
Dividends and Profits	4	6	5	4	1	-75
Other non-tax receipts	581	586	701	114	82	-28
Total	**629**	**643**	**743**	**153**	**118**	**-23**

(Source: Finance Accounts)

The Non-tax revenue receipts of ₹ 118 crore, which constituted just 3.75 *per cent* of the revenue receipts, decreased by ₹ 35 crore during the year over the previous year. While there was no change in interest receipts as compared to previous year, dividends and profits decreased by 75 *per cent*. Dividend was declared by two companies *viz.*, Pondicherry Distilleries Limited (₹ 92.65 lakh) and Pondicherry Industrial Promotion Development and Investment Corporation Limited (₹ 7.98 lakh).

The UT's own resources of ₹ 2,035 crore (₹ 1,917 crore – tax revenue and ₹ 118 crore – non-tax revenue) as well as recovery of loans and advances of ₹ three crore was not sufficient to meet the Non-Plan revenue expenditure of ₹ 2,067 crore.

1.3.1.3 Grants-in-aid from GOI

The Grants-in-aid received from GOI for the years 2008-09 to 2012-13 are given in **Table 1.9**.

Table 1.9: Grants-in-aid from GOI

(₹ in crore)

	2008-09	**2009-10**	**2010-11**	**2011-12**	**2012-13**
Non-plan grants	921.15	1,072.26	1123.11	926.07	525.38
Grants for UT's plan scheme	156.91	218.73	207.44	266.61	546.59
Grants for CSS	26.45	39.67	52.24	96.01	38.80
Total	**1,104.51**	**1,330.66**	**1,382.79**	**1,288.69**	**1,110.77**
Percentage of increase over previous year	28.89	20.48	3.92	(-) 6.81	(-)13.81
Total grant as a percentage of revenue receipts	44.92	46.83	43.21	46.50	35.31

(Source: Finance Accounts)

It could be seen that GIA received from GOI as a percentage over previous year decreased from 2009-10. The total grant as a percentage of revenue receipts also decreased in 2012-13 compared to 2011-12.

During the year, more grants (₹ 279.98 crore) were received for UT's plan scheme as compared to previous year.

1.4 Capital Receipts

Public debt receipts, recoveries of loans and advances and miscellaneous capital receipts are the capital receipts of the UT Government. The trends in growth of capital receipts for the period from 2008-09 to 2012-13 are given in **Table 1.10**.

Table : 1.10: Growth of capital receipts

(₹ in crore)

Source of receipts	2008-09	2009-10	2010-11	2011-12	2012-13
Capital receipts	**449**	**697**	**858**	**792**	**532**
Miscellaneous capital receipts	--	33	--	--	--
Recovery of loans and advances	5	5	4	4	3
Public Debt receipts	444	659	854	788	529
Rate of growth of Public debt receipts (*per cent*)	4.47	48.42	29.59	(-) 7.73	(-) 32.87
Rate of growth of non-debt capital receipts (*per cent*)	-58.33	660	-89.47	--	-25
Rate of growth of GSDP (*per cent*)	8.64	22.43	6.40	9.22	20.23
Rate of growth of capital receipts (*per cent*)	2.75	55.23	23.10	(-) 7.69	(-) 32.83

(Source: Finance Accounts)

Declining trend in the rate of growth of public debt receipts during 2010-13 contributed to the decline in rate of growth of capital receipts.

1.5 Public Account Receipts

Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc., which do not form part of the Consolidated Fund, are kept in the Public Account and are not subject to vote by the UT legislature. Here the Government acts as a banker. The balance after disbursements is the fund available with the Government for use. Public Account receipts for the period from 2008-09 to 2012-13 are given in **Table 1.11**.

Table 1.11 – Trends in growth and composition of public account receipts

(₹ in crore)

Resources under various heads	2008-09	2009-10	2010-11	2011-12	2012-13
Public Account Receipts	**610.24**	**835.54**	**392.85**	**1058.58**	**715.17**
a) Small savings, Provident Fund, etc.	169.83	215.33	233.27	246.41	257.16
b) Reserve Fund	12.00	12.96	8.28	11.87	28.53
c) Deposits and advances	72.46	118.45	89.93	323.49	259.70
d) Suspense and miscellaneous	102.97	145.39	(-) 365.13	28.92	(-) 143.10
e) Remittance	252.98	343.41	426.50	447.89	312.88

(Source: Finance Accounts)

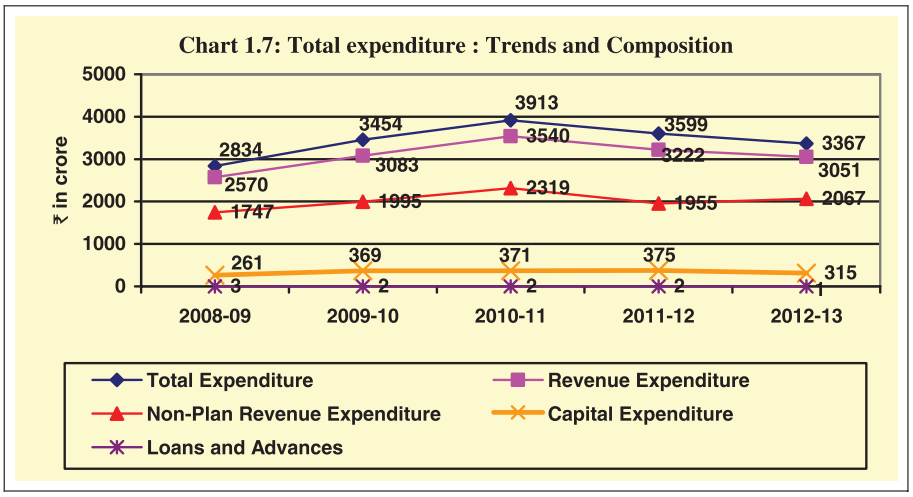
The Public Account Receipts declined from ₹ 1,058.58 crore in 2011-12 to ₹ 715.17 crore in 2012-13.

1.6 Application of Resources

Analysis of the allocation of expenditure at the UT Government level assumes significance since major expenditure responsibilities are entrusted with them. In view of budgetary constraints in raising public expenditure that too financed by deficit or borrowings, it is important to ensure that the ongoing fiscal correction and consolidation process is not at the cost of development expenditure.

1.6.1 Growth and Composition of Expenditure

Chart 1.7 presents the trends of total expenditure over a period of five years (2008-13). Its composition in terms of 'economic classification' and 'expenditure by activities' is depicted respectively in **Charts 1.8 and 1.9.**



Total expenditure[4] of the UT increased by 18.81 *per cent* from ₹ 2,834 crore in 2008-09 to ₹ 3,367 crore in 2012-13. But, the total expenditure during the current year decreased by ₹ 232 crore (6.45 *per cent*) over the previous year. The revenue expenditure decreased by ₹ 171 crore (5.31 *per cent*) and the capital expenditure decreased by ₹ 60 crore (16 *per cent*) during 2012-13.

[4] Total expenditure includes revenue expenditure, capital expenditure and disbursement of loans and advances

Revenue expenditure was 90.61 *per cent* of the total expenditure, of which 67.75 *per cent* was the Non-Plan component. The capital expenditure accounted for 9.36 *per cent* of the total expenditure in 2012-13.

Chart 1.8: Total Expenditure : Trends in Share of its Components

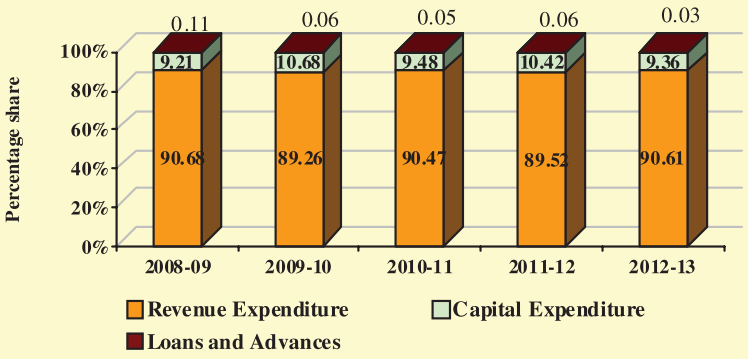
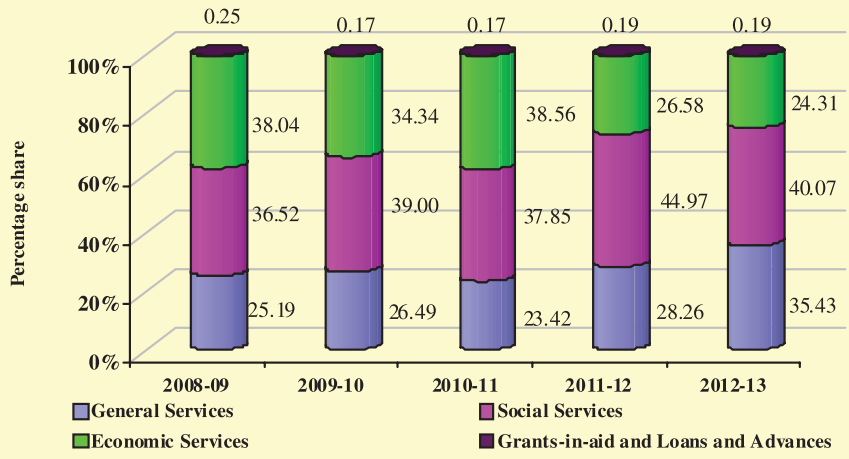


Chart 1.9: Total Expenditure: Trends by 'Activities'



During 2012-13, expenditure of General services, Social services and Economic services was 35.43, 40.07 and 24.31 *per cent* of the total expenditure. While the expenditure on General Services increased by 17.30 *per cent* over the previous year, the expenditure on Social Services and Economic Services decreased by 16.62 and 14.43 *per cent* respectively.

1.6.2 Revenue expenditure

Though revenue expenditure decreased by ₹ 171 crore as compared to previous year, it constitutes 90.61 *per cent* of total expenditure of ₹ 3,367 crore during the year. Revenue surplus stood at one *per cent* of GSDP.

1.6.3 Committed Expenditure

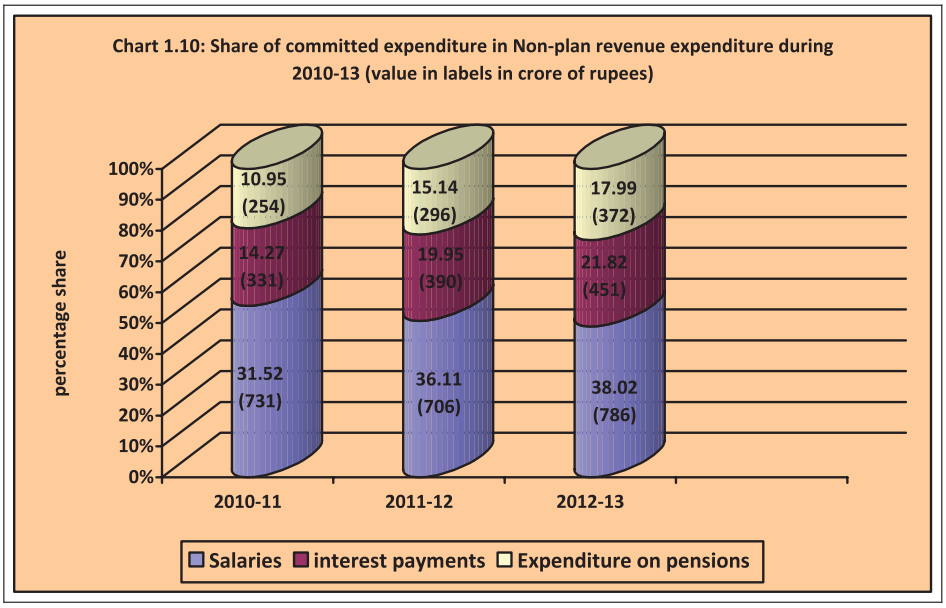
The committed expenditure of the UT Government on the revenue account mainly consists of interest payments, expenditure on salaries and pensions and subsidies. **Table 1.12** presents the trends of expenditure on these components during 2008-13 and **Chart 1.10** presents the share of committed expenditure in Non-Plan revenue expenditure on salaries, interest payments and pension during 2010-13.

Table-1.12: Components of Committed Expenditure

(₹ in crore)

Components of Committed Expenditure	2008-09	2009-10	2010-11	2011-12	2012-13
Salaries, *of which*	688 (28)	868 (31)	987 (31)	956 (34)	1,063 (34)
Non-Plan Head	515	649	731	706	786
Plan Head**	173	219	256	250	277
Interest Payments	260 (11)	287 (10)	331 (10)	390 (14)	451 (14)
Expenditure on Pension	166 (7)	289 (10)	254 (8)	296 (11)	372 (12)
Subsidies	31 (1)	46 (1)	82 (3)	88 (3)	53 (2)
Total	**1,145 (47)**	**1,490 (52)**	**1,654 (52)**	**1,730 (62)**	**1,939 (62)**

(Source: Finance Accounts)
Figures in bracket indicate percentage to revenue receipts
** *Plan head also includes the salaries paid under Centrally Sponsored Schemes*



The Committed expenditure increased continuously from 2008-09 to 2012-13 and in 2012-13, it (₹ 1,939 crore) constituted around 62 and 64 *per cent* of revenue receipts and revenue expenditure respectively.

Expenditure on salaries under Non-Plan and Plan during the current year was ₹ 786 crore and ₹ 277 crore respectively. During 2012-13, though expenditure on salary increased by ₹ 107 crore, as a percentage of revenue receipts, it stood at 34 *per cent*.

Pension payments increased by 26 *per cent* from ₹ 296 crore in 2011-12 to ₹ 372 crore in 2012-13 and it stood at 12 *per cent* of revenue receipts.

Interest payments increased by ₹ 61 crore (16 *per cent)* in 2012-13 over the previous year, mainly due to payment of interest (₹ 47 crore) for market loans during 2012-13. The interest payments in 2012-13 were at 14 *per cent* of the total revenue receipts.

Subsidies (two *per cent* of revenue receipts in 2012-13) represent the expenditure booked under the object head 'Subsidies' under rural housing, welfare of Scheduled Castes, crop husbandry, animal husbandry, fisheries, food storage and warehousing, rural development, minor irrigation and village and small industries.

1.6.4 Financial Assistance by UT Government to Local Bodies and other Institutions

The Panchayati Raj system in Puducherry is governed by the provisions of the Pondicherry Village and Commune Panchayat Act, 1973 which has devolved several powers to village and commune panchayats. The legislation was

further amended in 1994, so as to conform to the 73rd amendment to the Constitution. In Puducherry, there are five municipalities, 10 commune panchayats and 98 village panchayats. The quantum of assistance provided by way of grants and loans to local bodies and others during the current year relative to the previous years is presented in **Table 1.13.**

Table 1.13: Financial Assistance to Local Bodies etc.

(₹ in crore)

Financial Assistance to Institutions	2008-09	2009-10	2010-11	2011-12	2012-13
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	13.16	29.92	32.55	25.15	28.09
Municipalities	18.86	27.78	58.95	48.37	23.43
Panchayati Raj Institutions	28.97	18.66	14.54	30.91	3.75
Development agencies and autonomous bodies	232.75	346.41	421.94	302.86	263.03
Co-operatives	27.59	24.38	25.86	30.42	35.32
Other Institutions*	5.42	6.09	5.28	6.75	6.43
Total	**326.75**	**453.24**	**559.12**	**444.46**	**360.05**
Assistance as percentage of revenue expenditure	13	15	16	14	12

(Source: Director of Accounts and Treasuries, Puducherry)

* Welfare societies and religious institutions

Financial assistance extended to local bodies and other institutions decreased from ₹ 444.46 crore in 2011-12 to ₹ 360.05 crore in 2012-13. The decrease was mainly due to less financial assistance given to development agencies and autonomous bodies. The financial assistance as a percentage of revenue expenditure in 2012-13 was 12 *per cent,* which was two *per cent* less than the previous year.

1.7 Quality of Expenditure

The availability of better social and physical infrastructure in the UT generally reflects the quality of its expenditure. Improvement in the quality of expenditure basically involves three aspects, *viz.,* adequacy of the expenditure (*i.e.*, adequate provisions for providing public services); efficiency of expenditure use and effectiveness (assessment of outlay-outcome relationships for select services).

1.7.1 Adequacy of Public Expenditure

The expenditure responsibilities relating to the social sector and the economic infrastructure are largely assigned to State/UT Governments. Enhancing human development levels requires the States/UTs to step up their expenditure on key Social Services like education, health, etc. **Table 1.14** analyses the fiscal priority (ratio of expenditure category to aggregate expenditure) of the UT Government with regard to development expenditure, social sector expenditure and capital expenditure during the current year and compares the fiscal priority given to different categories of expenditure of the Union Territory of Puducherry in 2009-10 and 2012-13.

Table-1.14: Fiscal Priority of the UT in 2009-10 and 2012-13

Fiscal Priority of the UT		AE/ GSDP	DE/AE	SSE/AE	CE/AE	ESE/AE	Expenditure on Education, Sports, Art and Culture/AE	Expenditure on Health and Family Welfare/AE	Per capita expenditure on Education, Sports, Art and Culture (in ₹)	Per capita expenditure on Health and Family Welfare (in ₹)
Puducherry Ratio	2009-10	0.28	0.73	0.39	0.11	0.34	0.14	0.08	4,126	2,421
	2012-13	0.20	0.64	0.39	0.09	0.24	0.15	0.09	3,976	2,316

AE: Aggregate Expenditure; DE: Development Expenditure; SSE: Social Sector Expenditure; CE: Capital Expenditure; ESE: Economic Sector Expenditure

Development expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed.

(Source: (1) Directorate of Economics and Statistics, Puducherry and (2) Finance Accounts for expenditure figures)

The ratio of aggregate expenditure to GSDP decreased from 0.28 in 2009-10 to 0.20 in 2012-13. This reflects stagnancy in adequacy of expenditure.

While the ratio of Social Sector expenditure to Aggregate expenditure remained at 0.39 in 2012-13, the development expenditure to Aggregate expenditure decreased from 0.73 in 2009-10 to 0.64 in 2012-13.

The ratio of Capital expenditure to Aggregate expenditure decreased from 0.11 in 2009-10 to 0.09 in 2012-13 indicating lower priority given by Government for asset creation.

Per capita expenditure on education, sports, art and culture; and per capita expenditure on health and family welfare decreased from ₹ 4,126 and ₹ 2,421 in 2009-10 to ₹ 3,976 and ₹ 2,316 in 2012-13 respectively, which reflected less priority given by Government on these vital areas of social sector.

1.7.2 Efficiency of Expenditure Use

In view of the importance of public expenditure on development heads from the point of view of social and economic development, it is important for the UT Government to take appropriate expenditure rationalisation measures and lay emphasis on provision of core public and merit goods (refer **Glossary**). Apart from improving the allocation towards development expenditure (refer **Glossary**), the efficiency of expenditure use is also

reflected by the ratio of capital expenditure to total expenditure (and/or GSDP) and the proportion of revenue expenditure being incurred on operation and maintenance of the existing social and economic services. The higher the ratio of these components to total expenditure (and/or GSDP), the better would be the quality of expenditure. While **Table 1.15** depicts the trends in development expenditure relative to the aggregate expenditure of the UT during 2008-09 to 2012-13, **Table 1.16** provides the details of capital expenditure and the components of revenue expenditure incurred on the maintenance of selected social and economic services during 2011-12 and 2012-13.

Table-1.15: Development Expenditure

(₹ in crore)

Components of Development Expenditure	2008-09	2009-10	2010-11	2011-12	2012-13
Development Expenditure (a to c)	2,113.43 (75)	2,532.68 (73)	2,990.21 (76)	2,575.35 (72)	2,168.24 (64)
a. Development Revenue Expenditure	1,885 (66)	2,207.78 (64)	2,670.63 (68)	2,249.43 (63)	1,907.25 (57)
b. Development Capital Expenditure	228 (8)	324.89 (9)	319.58 (8)	325.92 (9)	260.99 (8)
c. Development Loans and Advances	0.43 (0.02)	0.01 (Nil)	-- (Nil)	-- (Nil)	-- (Nil)

(Source: Finance Accounts); Figures in bracket indicate percentage of aggregate expenditure

Table 1.16 –Efficiency of Use in Selected Social and Economic Services

(Percentage)

Social/Economic Infrastructure	2011-12		2012-13	
	Share of CE to TE	In RE, the share of S&W	Share of CE to TE	In RE, the share of S&W
Social Services (SS)				
General Education	4.29	76.56	3.13	81.57
Health and Family Welfare	7.05	55.09	1.55	67.69
Water Supply, Sanitation and Housing and Urban Development	36.17	32.84	39.50	41.20
Total (SS)	**7.47**	**38.90**	**7.23**	**52.02**
Economic Services (ES)				
Agriculture and Allied Activities	7.31	22.88	1.15	27.82
Irrigation and Flood Control	46.93	48.80	55.78	67.35
Power and Energy	13.95	26.03	15.65	27.24
Transport	33.37	34.69	63.55	36.62
Total (ES)	**21.42**	**22.39**	**19.95**	**28.04**
Total (SS+ES)	**12.66**	**33.38**	**12.03**	**43.78**

TE: Total Expenditure on the sector/services concerned; CE: Capital Expenditure; RE: Revenue Expenditure; S&W: Salaries and Wages.

(Source: Finance Accounts and figures furnished by the Director of Accounts and Treasuries for wages)

Development expenditure decreased by ₹ 407.11 crore from the previous year and as a percentage of aggregate expenditure, it came down from 72 in 2011-12 to 64 in 2012-13. The development capital expenditure, as a percentage of aggregate expenditure was hovering around nine *per cent* during 2008-09 to 2012-13.

Expenditure on Social Services

The capital expenditure on Social Services as a percentage of total expenditure decreased from 7.47 *per cent* in 2011-12 to 7.23 *per cent* in 2012-13. The share of capital expenditure in the total expenditure under Health and Family Welfare decreased sharply from 7.05 *per cent* in 2011-12 to 1.55 *per cent* in 2012-13. The share of salaries and wages in the revenue expenditure on Social Services increased from 38.90 *per cent* in 2011-12 to 52.02 *per cent* in 2012-13.

Expenditure on Economic Services

The capital expenditure on Economic Services, as a percentage of total expenditure on Economic Services, decreased from 21.42 *per cent* in 2011-12 to 19.95 *per cent* in 2012-13. The share of salaries and wages in the revenue expenditure on economic services increased from 22.39 *per cent* in 2011-12 to 28.04 *per cent* in 2012-13.

1.8 Financial Analysis of Government Expenditure and Investments

The UT is expected to keep its fiscal deficit (and borrowings) not only at low levels but also meet its capital expenditure/investment (including loans and advances) requirements. In addition, in a transition to dependence on market based resources, the UT Government needs to initiate measures to earn adequate returns on its investments and recover its cost of borrowed funds, rather than bearing the same on its budget in the form of implicit subsidies. This section presents information on incomplete projects and a broad financial analysis of investments by the Government during the current year *vis-à-vis* the previous years.

1.8.1 Incomplete projects

The information pertaining to incomplete projects in the Public Works Department as on 31 March 2013 is given in **Table 1.17.**

Table 1.17: Profile of incomplete projects

(₹ in crore)

Department	No. of Incomplete Projects*	Expenditure during the year	Cumulative expenditure as on 31.3.2013
Public Works Department	40	59.19	105.07

(Source: Finance Accounts)

* Only those projects which were scheduled to be completed before 31 March 2013 are included

Failure to complete the projects on time leads to escalation of project costs and delayed accrual of the projects' benefits to the society at large. Further, delays also result in postponement of revenue realisation from the projects.

The projects/works were delayed mainly due to paucity of funds on account of non-availing of negotiated loan.

Test-check of records relating to amount deposited with Puducherry Agro Service and Industries Corporation Limited (PASIC), a Public Sector Undertaking, by Agriculture Department for execution of works revealed diversion of funds for other purposes as discussed below:

PASIC functions under Agriculture Department. The main function of PASIC was to implement various agricultural activities such as distribution of agricultural inputs like quality seeds, organic and inorganic manure, bio-fertilisers, etc., at reasonable price at right time. Apart from this, the civil wing of PASIC executes civil works for various Government departments.

Test check of records revealed that in respect of four works, ₹ 1.40 crore was deposited with PASIC during March 2005 to April 2010. However, the works were yet to be commenced/partially completed for reasons as detailed in **Appendix 1.5**. It was noticed that PASIC incurred losses from 2007-08 and diverted the deposited amount towards purchase of fertilizers and distribution of salary. As a result, PASIC could not commence/complete the works. Though the Agriculture Department instructed (July 2012 and January 2013) PASIC to complete the works or refund the amount, PASIC is yet to act on these instructions.

Thus, the injudicious action of PASIC in diverting the funds for other purposes resulted in the works not being taken for more than three years and the amount could not be spent for the intended purposes.

1.8.2 Investment and returns

As of March 2013, Government invested ₹ 701.41 crore in 14 Government companies and one Statutory Corporation and ₹ 258.68 crore in 349 co-operative institutions **(Table 1.18)**.

Table-1.18: Return on Investment

Investment/Return/Cost of Borrowings	2008-09	2009-10	2010-11	2011-12	2012-13
Investment at the end of the year (₹ in crore)	817.03	867.50	910.91	948.87	960.09
Return (₹ in crore)	4.15	6.39	4.84	3.51	1.01
Return *(per cent)*	0.5	0.7	0.5	0.4	0.1
Average rate of interest on Government borrowings *(per cent)*	8.3	8.0	7.8	7.8	8.0
Difference between interest rate and return *(per cent)*	7.8	7.3	7.3	7.4	7.9

(Source: Finance Accounts)

Though the average rate of interest on UT Government's borrowings was eight *per cent*, the average rate of return on investment was only 0.4 *per cent* during 2008-13.

1.8.3 Loans and advances by UT Government

During 2012-13, Government did not provide any loans and advances to any institution/organisation. **Table 1.19** presents the outstanding loans and advances as on 31 March 2013 and interest receipts *vis-à-vis* interest payments during the last three years.

Table-1.19: Outstanding loans and interest received on loans and advances by the UT Government

(₹ in crore)

Quantum of Loans/Interest Receipts/ Cost of Borrowings	2010-11	2011-12	2012-13
Opening Balance	**20.01***	**17.83**	**16.09**
Amount advanced during the year	2.03	2.07	1.45
Amount repaid during the year	4.21	3.81	3.42
Closing Balance	**17.83**	**16.09**	**14.12**
Net increase (+)/ decrease (-)	(-) 2.18	(-) 1.74	(-) 1.97
Interest Receipts	2.57	2.30	2.64
Interest receipts as percentage of outstanding Loans and advances	13.58	13.56	17.47
Interest payments as percentage of outstanding fiscal liabilities of the UT Government	7.21	7.16	7.67
Difference between interest payments and interest receipts (*per cent*)	6.37	6.40	9.80

(Source: Finance Accounts)

* Differs due to proforma correction on account of conversion of loan into share capital assistance

The quantum of loan advanced decreased from ₹ 2.07 crore in 2011-12 to ₹ 1.45 crore in 2012-13 and repayments of loan by the loanees decreased from ₹ 3.81 crore in 2011-12 to ₹ 3.42 crore in 2012-13. The total amount of ₹ 1.45 crore advanced during the year was only loans and advances given to Government servants.

1.8.4 Cash balance and investment of cash balances

Table 1.20 shows the cash balance and investment of cash balances for 2011-12 and 2012-13.

Table-1.20: Cash balance and investment of cash balance

(₹ in crore)

	Opening balance on 1 April 2012	**Closing balance on 31 March 2013**
(a) General cash balance		
(i) Cash in treasuries	1.03	--
(ii) Deposit with RBI	0.15	0.15
(iii) Deposits with other banks	--	--
(iv) Local remittances	--	--
Total	**1.18**	**0.15**
(v) Investment held in cash balance investment account	860.22	966.45
General Cash balance – Total (a)	**861.40**	**966.60**
(b) other cash balances and investments		
(vi) Departmental cash balances	0.12	0.19
(vii) Permanent Imprest	0.39	0.41
(viii) Investment out of earmarked funds	36.99	52.45
Total (b)	**37.50**	**53.05**
Grand Total (a) + (b)	**898.90**	**1,019.65**

The cash balance increased from ₹ 898.90 crore in 2011-12 to ₹ 1,019.65 crore in 2012-13. During the year, the cash balance investment was ₹ 966.45 crore.

1.9 Assets and Liabilities

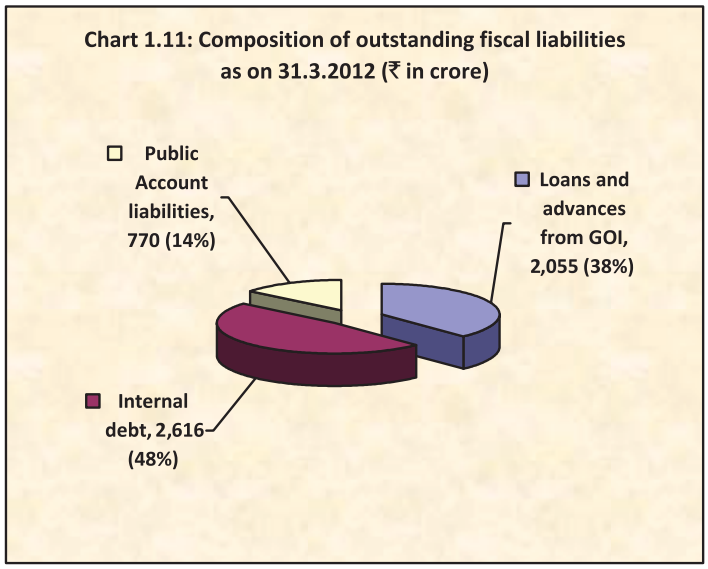
1.9.1 Growth and composition of Assets and Liabilities

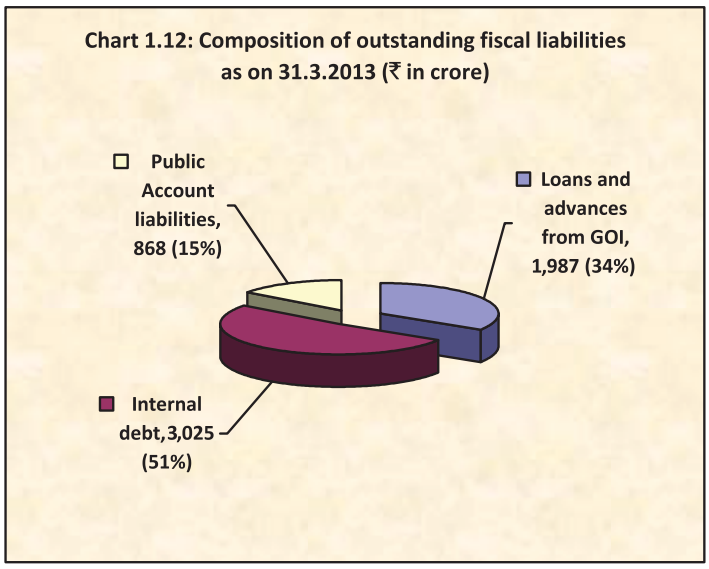
In the existing Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done.

However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. **Appendix 1.4 – Part B** gives an abstract of such liabilities and assets as on 31 March 2013, compared with the corresponding position on 31 March 2012. While the liabilities in this Appendix consist mainly of internal borrowings, loans and advances from the GOI, receipts from the Public Account and Reserve Funds, the assets comprise mainly the capital outlay, loans and advances given by the UT Government and cash balances. The ratio of cumulative assets to liabilities as on 31 March 2013 was 0.87 indicating that assets were not sufficient to meet the liabilities.

1.9.2 Fiscal Liabilities

Fiscal liabilities are internal debt, loans and advances from GOI and the Public Account liabilities comprising small savings and provident fund, reserve funds and deposits. The trends in outstanding fiscal liabilities of the UT are presented in **Appendix 1.3.** The composition of fiscal liabilities during the current year *vis-à-vis* the previous year is presented in **Charts 1.11** and **1.12.**





The outstanding fiscal liabilities have shown a steady increase from ₹ 3,325 crore in 2008-09 to ₹ 5,880 crore in 2012-13. The fiscal liabilities at the end of 2012-13 represented 187 *per cent* of revenue receipts (₹ 3,146 crore) during the year.

While internal debts which constituted 48 *per cent* in 2011-12 increased to 51 *per cent* in 2012-13, loans and advances from GOI decreased from 38 *per cent* to 34 *per cent* of the fiscal liabilities during the same period. The Public Account liabilities increased from ₹ 770 crore in 2011-12 to ₹ 868 crore in 2012-13. The fiscal liabilities represented 34 *per cent* of GSDP during 2012-13.

1.9.3 Contingent liabilities

Status of guarantees

Guarantees are liabilities contingent on the Consolidated Fund of the UT Government in cases of defaults by borrowers for whom the guarantees have been extended.

Guarantees for the purpose of administration of Union Territories, prior to the amendment of the Union Territories Act on 6 September 2001, were given by GOI under Article 292 of the Constitution of India. In the event of the guarantees being invoked, the payment would initially be charged to the Consolidated Fund of India and the amount subsequently recovered from the Government of the Union Territory. Consequent to amendment of the UT Act on 6 September 2001 and issue of its notification by the Government of India on 10 May 2006, the Government of Union Territory of Puducherry was empowered to give guarantees. No guarantee was given during the year by the UT Government. As per Statement-9 of the Finance Accounts, the maximum

amount for which guarantees were given by GOI on behalf of the UT and outstanding guarantees for the last three years are given in **Table 1.21.**

Table-1.21: Guarantees given by the Government of India on behalf of the Union Territory of Puducherry

(₹ in crore)

Guarantees	2010-11	2011-12	2012-13
Maximum amount guaranteed (₹ in crore)	20.98	20.98	20.98
Outstanding amount of guarantees (₹ in crore)	7.90	5.83	5.25
Percentage of maximum amount guaranteed to total Revenue receipts	0.66	0.76	0.67

(Source: Finance Accounts)

As a percentage of revenue receipts, the maximum amount guaranteed decreased from 0.76 in 2011-12 to 0.67 in 2012-13. No guarantee was invoked during any of the three years.

1.10 Debt management

Apart from the magnitude of debt of the UT Government, it is important to analyse various indicators that determine the debt sustainability of the UT. This section assesses the sustainability of debt of the UT Government in terms of debt stabilisation, sufficiency of non-debt receipts, net availability of borrowed funds[5], burden of interest payments (measured by interest payments to revenue receipts ratio) and the maturity profile of the UT Government's debts.

Table 1.22 indicates the debt sustainability of the UT for a period of three years beginning from 2010-11.

[5] Defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption, indicating the net availability of borrowed funds

Table 1.22: Debt Sustainability: Indicators and Trends

(₹ in crore)

Indicators of Debt Sustainability	2010-11	2011-12	2012-13
Debt Stabilisation (Quantum Spread + Primary Deficit)	(-) 433	(-) 367	900
Sufficiency of Non-debt receipts (Resource Gap)	(-) 134	(-) 111	606
Net availability of borrowed funds	385	474	(-) 12
Burden of Interest Payments (IP/RR Ratio)	0.10	0.14	0.14
Maturity profile of internal debt and GOI loans (in years)			
0 – 1	156(3.86)	189 (4.04)	203(4.05)
1 – 3	554(13.71)	625 (13.38)	424(8.46)
3 – 5	340(8.41)	707 (15.14)	756(15.08)
5 – 7	950(23.51)	1,115 (23.87)	1,168(23.30)
7 and above	2,041(50.51)	2,035 (43.57)	2,461(49.11)
Outstanding Public debt as on 31 March 2013			**5,012 (100)**

(Source : Finance Accounts)

Figures in bracket represents percentage to total outstanding Public debt.

Debt stabilization means that, if the primary deficit together with the quantum spread turns to negative, the debt – GSDP ratio would be rising which would affect the UT's ability to service the debt. Debt stabilization turned positive during the year and stood at ₹ 900 crore.

The resource gap (the difference between incremental total expenditure and incremental non-debt receipts) decreased from ₹ (-) 134 crore in 2010-11 to ₹ (-) 111 crore in 2011-12 and turned positive in 2012-13 which stood at ₹ 606 crore.

The burden of interest payment, which was 10 *per cent* of the Revenue receipts in 2010-11, has increased to 14 *per cent* in 2012-13 showing the increasing interest burden. The maturity profile of the UT Government's Public debt indicates that nearly 51 *per cent* of the total Public debt is repayable within next seven years, while 49 *per cent* of loans are required to be repaid after seven years. Ideally, further borrowings in future may be made in such a way that there is no bunching of repayments in any particular year as it would cause undue stress on the budget of that year.

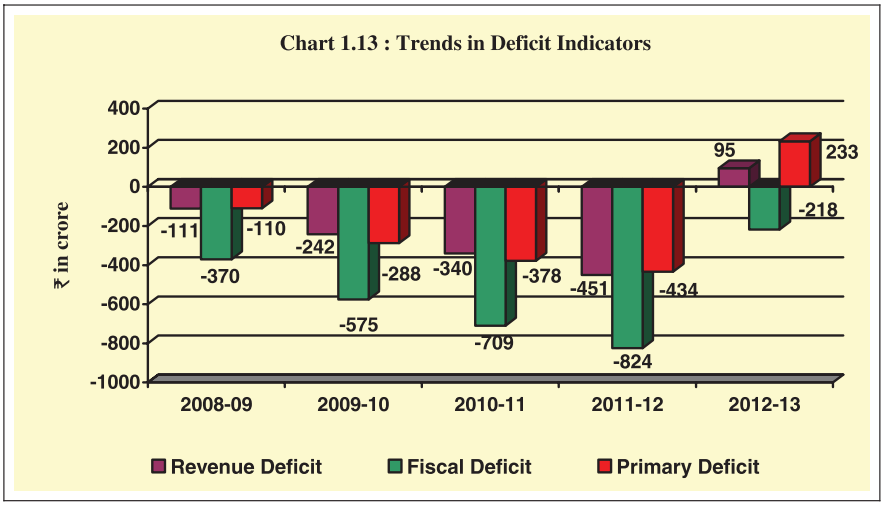
1.11 Fiscal Imbalances

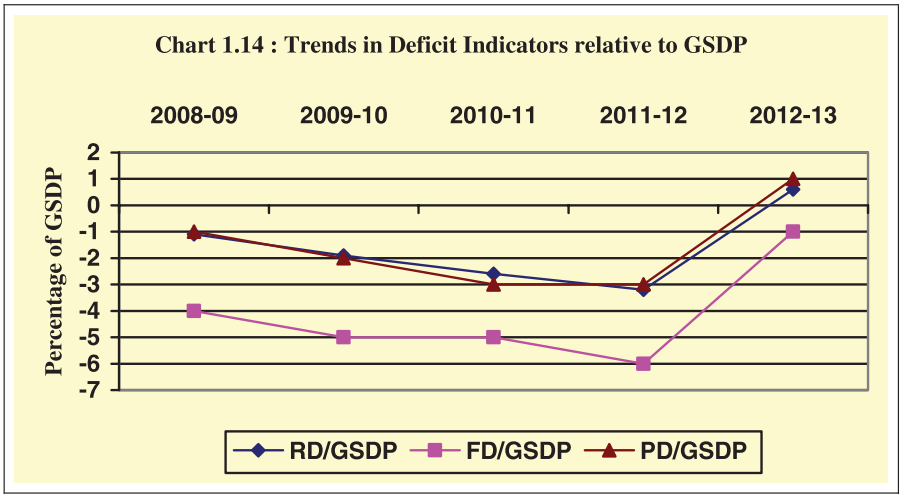
Three key fiscal parameters - revenue, fiscal and primary deficits - indicate the extent of overall fiscal soundness or imbalances in the finances of the UT Government during a specified period. The deficit in the Government accounts represents the gap between its receipts and expenditure. The nature of deficit is an indicator of the prudence of fiscal management of the Government.

Further, the ways in which the deficit is financed and the resources are applied, are important pointers to its fiscal health. This section presents the trends, nature, magnitude and manner of financing these deficits.

1.11.1 Trends in Deficits

Charts 1.13 and **1.14** present the trends in deficit indicators over the period 2008-13.





Revenue surplus indicates the excess of revenue receipts over revenue expenditure. Though there was revenue deficit during the previous years (2008-12) as exhibited in **Chart 1.13,** there was revenue surplus of ₹ 95 crore at end of the year 2012-13. While fiscal deficit decreased from ₹ 370 crore in 2008-09 to ₹ 218 crore in 2012-13, there was primary surplus of ₹ 233 crore due to less capital expenditure and more interest payments.

1.11.2 Composition of Fiscal Deficit and its Financing Pattern

The financing pattern of the fiscal deficit has undergone a compositional shift as reflected in **Table 1.23.**

Table 1.23: Components of Fiscal Deficit and its Financing Pattern

(₹ in crore)

Sl. No.	Particulars	2008-09	2009-10	2010-11	2011-12	2012-13
Decomposition of Fiscal Deficit		**(-) 370**	**(-) 575**	**(-) 709**	**(-)824**	**(-) 218**
1	Revenue Deficit(-)/Surplus(+)	(-) 111	(-) 242	(-) 340	(-)451	(+) 95
2	Net Capital Expenditure	(-) 261	(-) 336	(-) 371	(-)375	(-) 315
3	Net Loans and Advances	(+) 2	(+) 3	(+) 2	(+)2	(+) 2
Financing Pattern of Fiscal Deficit*						
1	Market Borrowings	350	549	677	703	409
2	Loans from GOI	(-) 29	(-) 21	30	(-) 72	(-) 69
3	Small Savings, PF etc	41	48	42	19	14
4	Deposits and Advances	27	(-) 15	(-) 41	203	71
5	Suspense and miscellaneous	98	147	(-) 365	25	(-)132
6	Remittances	32	41	(-) 24	5	17
7	Reserve Funds	12	1	8	12	29
	Total	**531**	**750**	**327**	**895**	**339**
8	Overall Surplus/Deficit (cash balance)**	161	175	(-) 382	71	121

*All these figures are net of disbursements/outflows during the year
** Increase in cash balance shown as (+) and decrease in cash balance is shown as (-)

(Source: Finance Accounts)

The fiscal deficit decreased by ₹ 606 crore during 2012-13 which was due to revenue surplus and lower capital expenditure. The decrease in fiscal deficit, along with increase in interest payments by ₹ 61 crore, led to primary surplus of ₹ 233 crore during the year. The UT has been increasingly relying on market borrowings for financing its fiscal deficit.

1.11.3 Quality of Deficit/Surplus

The bifurcation of the primary deficit **(Table 1.24)** would indicate the extent to which the deficit has been on account of enhancement in capital expenditure which may have been desirable to improve the productive capacity of the UT's economy.

Table 1.24: Primary Deficit/Surplus – Bifurcation of Factors

(₹ in crore)

Year	Revenue Receipts	Recovery of Loans and Advances	Non-debt receipts	Primary Revenue Expenditure	Capital Expenditure	Loans and Advances disbursed	Primary Expenditure	Primary Revenue Deficit (-) / Surplus (+)	Primary Deficit (-) / Surplus (+)
1	**2**	**3**	**4 (2+3)**	**5**	**6**	**7**	**8 (5+6+7)**	**9 (2-5)**	**10 (4-8)**
2008-09	2,459	5	2,464	2,310	261	3	2,574	149	(-) 110
2009-10	2,841	38*	2,879	2,796	369	2	3,167	45	(-) 288
2010-11	3,200	4	3,204	3,209	371	2	3,582	(-) 9	(-) 378
2011-12	2,771	4	2,775	2,832	375	2	3,209	(-)61	(-)434
2012-13	3,146	3	3,149	2,600	315	1	2,916	546	233

(Source: Finance Accounts)

* Includes miscellaneous capital receipt of ₹ 33 crore

As non-debt receipts were enough to meet the primary revenue expenditure, primary deficit turned into primary surplus during the year. Primary revenue deficit for the past two years 2010-11 and 2011-12 turned surplus in 2012-13 indicating that revenue receipts were enough to meet the primary revenue expenditure.

1.12 Conclusion and Recommendations

Funds transferred directly to implementing agencies: During 2012-13, GOI directly transferred ₹ 32.90 crore to the Union Territory implementing agencies for implementation of various schemes/programmes. Under the present system, these funds are not routed through the UT Budget/Treasury System and hence flow of these funds is not captured in the Finance Accounts of the UT. As such, the Annual Finance Accounts of the UT does not provide a complete picture of the resources under the control of the UT Government. There is no single agency monitoring the use of these funds and no data is readily available on such programmes on the amounts spent on major flagship programmes. ***Government needs to ensure proper documentation of such releases and expenditure and timely reporting of expenditure by the implementing agencies.***

High share of revenue expenditure in total expenditure: The revenue expenditure of ₹ 3,051 crore during 2012-13 constituted 90.61 *per cent* of total expenditure. The committed expenditure such as salaries, pension and interest payments constituted around 62 and 64 *per cent* of revenue receipts and revenue expenditure respectively. ***Measures are required to be taken to compress the revenue expenditure.***

Inadequate priority to Development expenditure: The Capital expenditure decreased by ₹ 60 crore from ₹ 375 crore in 2011-12 to ₹ 315 crore in 2012-13 and it accounted only for 9.36 *per cent* of the total expenditure. The development expenditure (expenditure on social and economic sectors) as percentage of aggregate expenditure decreased from 72 in 2011-12 to 64 in 2012-13. ***Government needs to improve capital expenditure and development expenditure.***

Low return on investments: As of 31 March 2013, Government invested ₹ 960 crore in Government companies and co-operative institutions. Though the average rate of interest on UT Government's borrowings was eight *per cent*, the average rate of return on investment was only 0.4 *per cent* during 2008-13. ***Government needs to take measures to ensure better returns on its investments.***

High ratio of fiscal liabilities to GSDP: The outstanding fiscal liabilities increased from ₹ 3,325 crore in 2008-09 to ₹ 5,880 crore in 2012-13. The fiscal liabilities constituted 34 *per cent* of GSDP in 2012-13. ***Government needs to set in place a strategy to limit the quantum of fiscal liabilities*.**

CHAPTER II

FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

CHAPTER II

FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

2.1 Introduction

2.1.1 Appropriation Accounts are accounts of the expenditure, voted and charged, of the Government for each financial year, compared with the amounts of the voted grants and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Acts. These Accounts list the original budget estimates, supplementary grants, surrenders and re-appropriations distinctly and indicate the actual capital and revenue expenditure on various specified services *vis-à-vis* those authorised by the Appropriation Act in respect of both charged and voted items of budget. The Appropriation Accounts thus facilitate the management of finances and monitoring of budgetary provisions and are, therefore, complementary to the Finance Accounts.

2.1.2 Audit of appropriations by the Comptroller and Auditor General of India seeks to ascertain whether the expenditure actually incurred under various grants is within the authorisation given under the Appropriation Acts and whether the expenditure required to be charged under the provisions of the Government of Union Territories Act, 1963 is so charged. It also ascertains whether the expenditure so incurred is in conformity with the law, relevant rules and regulations and instructions.

2.2 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2012-13 against 38 grants/appropriations is given in **Table 2.1**.

Table 2.1: Summarised Position of Actual Expenditure *vis-à-vis* Original/Supplementary provisions

(₹ in crore)

	Nature of expenditure	Original grant/ appropriation	Supplementary grant/ appropriation	Total	Actual expenditure[1]	Saving (-)/ Excess (+)
Voted	I Revenue	4,375.77	39.47	4,415.24	2,442.44	(-) 1,972.80
	II Capital	526.54	--	526.54	321.39	(-) 205.15
	III Loans and Advances	3.19	--	3.19	1.46	(-) 1.73
Total Voted		**4,905.50**	**39.47**	**4,944.97**	**2,765.29**	(-) **2,179.68**
Charged	IV Revenue	*459.97*	*167.31*	*627.28*	*627.05*	(-) *0.23*
	V Capital	--	--	--	--	--
	VI Public Debt-Repayment	*174.53*	*13.70*	*188.23*	*188.23*	--
Total Charged		***634.50***	***181.01***	***815.51***	***815.28***	(-) ***0.23***
Grand Total		**5,540.00**	**220.48**	**5,760.48**	**3,580.57**	(-) **2,179.91**

(Source: Appropriation Accounts and Budget documents)

The overall savings of ₹ 2,179.91 crore was the result of savings of ₹ 1,973.03 crore in 30 grants and six appropriations under the Revenue Section and ₹ 205.15 crore in 10 grants under the Capital Section and ₹ 1.73 crore in two grants and one appropriation under the Loan Section. The overall savings worked out to 37.84 *per cent* of the total provisions including the supplementary.

2.3 Financial Accountability and Budget Management

2.3.1 Appropriations vis-à-vis Allocative Priorities

The outcome of appropriation audit revealed that savings of more than ₹ 10 crore in each case, amounting to ₹ 2,147.38 crore (98.51 *per cent* of total savings of ₹ 2,179.91 crore) occurred in 14 grants under capital and revenue heads and the percentage of savings ranged between 19 and 92 as indicated in **Table 2.2.**

[1] Excludes recoveries shown as reduction of expenditure

Table 2.2: List of Grants with Savings of ₹ 10 crore and above

(₹ in crore)

Sl. No.	Name of the Grant	Original	Supple-mentary	Total	Actual Expenditure	Savings	Percentage
	Revenue-Voted						
1.	06 - Revenue and Food	928.47	0.00	928.47	80.67	847.80	91.31
2.	10 - District Administration	311.82	0.00	311.82	88.99	222.83	71.46
3.	12 - Police	169.06	0.00	169.06	117.64	51.42	30.42
4.	16 - Public works	242.46	0.00	242.46	129.09	113.37	46.76
5.	17 - Education	648.16	0.00	648.16	519.54	128.62	19.84
6.	18 - Medical	422.64	0.00	422.64	295.91	126.73	29.99
7.	19 - Information and Publicity	155.24	0.00	155.24	32.46	122.78	79.09
8.	21 - Social Welfare	434.61	0.00	434.61	289.89	144.72	33.30
9.	22 - Co-operation	43.92	0.00	43.92	19.66	24.26	55.23
10.	24 - Agriculture	125.54	0.00	125.54	74.60	50.94	40.58
11.	26 - Fisheries	39.75	0.00	39.75	21.86	17.89	45.01
12.	28 - Industries	93.79	0.00	93.79	61.46	32.33	34.47
13.	29 - Electricity	167.86	0.00	167.86	128.55	39.31	23.42
14.	32 - Building programmes	49.36	0.00	49.36	27.15	22.21	44.99
	Total	**3,832.68**	**0.00**	**3,832.68**	**1,887.47**	**1,945.21**	**50.75**
	Capital-Voted						
15.	16 - Public Works	286.54	0.00	286.54	224.27	62.27	21.73
16.	22 - Co-operation	39.31	0.00	39.31	10.97	28.34	72.10
17.	29 - Electricity	96.53	0.00	96.53	55.16	41.37	42.85
18.	32 - Building programmes	97.71	0.00	97.71	27.52	70.19	71.83
	Total	**520.09**	**0.00**	**520.09**	**317.92**	**202.17**	**38.87**
	Grand Total	**4,352.77**	**0.00**	**4,352.77**	**2,205.39**	**2,147.38**	**49.33**

(Source: Appropriation Accounts)

It was noticed that in 351 cases, savings exceeded ₹ 50 lakh in each case and by more than 20 *per cent* of the total provision (**Appendix 2.1**). Further in respect of 103 out of the 351 cases, no expenditure was incurred against the provision of ₹ 1,247.94 crore.

2.3.2 Persistent savings

In 11 grants, during the last five years, there were persistent savings of more than ₹ 10 lakh as indicated in **Table 2.3**.

Table 2.3: List of Grants having persistent savings during 2008-13

(₹ in crore)

Sl. No.	Number and name of the Grant		Amount of Savings				
	Revenue – Voted		2008-09	2009-10	2010-11	2011-12	2012-13
1.	6	Revenue and Food	42.28	53.07	13.05	2.98	847.80
2.	9	Secretariat	0.13	15.72	41.15	15.37	1.85
3.	10	District Administration	31.75	125.48	212.31	214.82	222.83
4.	16	Public Works	0.35	6.22	1.13	2.73	113.37
5.	17	Education	5.00	6.67	1.88	82.45	128.62
6.	18	Medical	0.20	0.44	0.68	70.68	126.73
7.	19	Information and Publicity	0.51	58.45	46.82	72.56	122.78
8.	21	Social Welfare	131.53	146.23	130.57	78.34	144.72
9.	24	Agriculture	0.20	7.86	0.39	39.63	50.94
10.	26	Fisheries	0.17	3.04	1.52	0.22	17.89
11.	32	Building Programmes	3.34	3.70	2.12	9.15	22.21
	Total		**215.46**	**426.88**	**451.62**	**588.93**	**1,799.74**
	Capital – Voted						
12.	16	Public Works	88.36	190.82	169.20	342.39	62.27
13.	32	Building Programmes	61.09	99.51	89.89	76.59	70.19
	Total		**149.45**	**290.33**	**259.09**	**418.98**	**132.46**

(Source: Appropriation Accounts)

Savings was mainly due to non-availing of Additional Central Assistance (ACA) and negotiated loans as discussed in Paragraph 2.4.1**.**

2.3.3 Excess expenditure

In 47 sub-heads, expenditure aggregating ₹ 269.14 crore exceeded the original provisions by ₹ 50 lakh or more in each case and by more than 20 *per cent* of the total provision resulting in excess expenditure of ₹ 149.16 crore (**Appendix 2.2).**

2.3.4 Excessive/unnecessary re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. It was noticed that during 2012-13 re-appropriation order was issued on 30 March 2013 for ₹ 243.73 crore. Issue of re-appropriation order on the penultimate day of the financial year dilutes the process of budgeting and expenditure control. Further, it also indicated that re-appropriation orders were proposed *ex post facto* to cover the expenses already incurred during the year without necessary provisions in the respective heads. As a result, in 12 cases where there was no provision, expenditure of ₹ 2.61 crore was incurred towards mission mode project for computerisation

of commercial taxes administration, setting up of police station for coastal security, construction of police out posts/quarters, scholarships to students and payment of salaries etc. Further, the re-appropriations made were proved unnecessary or excessive in 41 sub-heads, which resulted in savings of over ₹ 89.39 crore as detailed in **Appendix 2.3.** Out of this, in respect of seven cases, no expenditure was incurred resulting in saving of ₹ 4.67 crore.

2.3.5 Substantial surrenders

Substantial surrenders (cases where more than 50 *per cent* of the total provision was surrendered and was more than ₹ 10 lakh) were made in 300 sub-heads on account of either non-implementation or slow implementation of the schemes/programmes **(Appendix 2.4)**. Out of the total provision amounting to ₹ 1,927.21 crore in these 300 sub-heads, ₹ 1,715.20 crore (89 *per cent*) were surrendered, which included cent *per cent* surrender under 114 sub-heads (₹ 1,164.95 crore).

2.3.6 Anticipated savings not surrendered

Out of total savings of ₹ 2,179.91 crore, an amount of ₹ 1,978.47 crore was surrendered on 31 March 2013. It was noticed that in respect of 10 grants/appropriations, which had a savings of ₹ 1,954.33 crore (savings of ₹ one crore and above), an amount of ₹ 196.85 crore (10.07 *per cent* of savings) was not surrendered, details of which are given in **Appendix 2.5.** This indicated inadequate financial control and non-utilisation of funds for other development purposes, since surrenders were made on the last day of the financial year.

2.3.7 Rush of expenditure

According to Rule 56 (3) of the General Financial Rules, rush of expenditure, particularly in the closing months of the financial year, should be avoided. Contrary to this, in respect of 11 subheads listed in **Appendix 2.6**, expenditure exceeding ₹ 10 lakh and by more than 50 *per cent* of the total expenditure for the year was incurred in March 2013. Uniform flow of expenditure, which is a primary requirement of budgetary control mechanism and sound financial management, was not maintained. Appropriate action needs to be taken to regulate and systematise the procedure to avoid heavy expenditure in the closing month of the financial year.

2.3.8 Expenditure on Centrally Sponsored Schemes

Though the UT Government had an unspent balance of ₹ 90.20 crore under Centrally Sponsored Schemes (CSS) at the beginning of the year and ₹ 38.80 crore was received from GOI during the year, only ₹ 87.17 crore was provided in the budget for CSS during 2012-13. Taking into account the amount of ₹ 5.99 crore provided by re-appropriation in March 2013, the total provision stood at ₹ 93.16 crore for 104 CSS schemes. Out of this, in respect of 58 CSS schemes which had a provision of ₹ 66.08 crore, ₹ 36 crore

(54.48 *per cent*) was spent. It was noticed that the expenditure was less than 50 *per cent* of the provisions in respect of 17 schemes and no expenditure was incurred in respect of 46 schemes, which had provisions amounting to ₹ 27.08 crore. Provision of funds through re-appropriation at the fag end of the financial year, despite availability of funds at the budget/supplementary stages resulted in savings.

2.4 Comments on budgetary control

A review of the budgetary procedure and control of expenditure revealed the following failures:

2.4.1 Preparation of Budget estimates without necessary proposals/funds

The Budget estimates for UT of Puducherry for the year 2012-13 were prepared based on the approved Annual Plan outlay of ₹ 3000 crore which included negotiated loan (₹ 319.28 crore), market loan (₹ 500 crore) and Additional Central Assistance (ACA) through Externally Aided Project (EAP) Assistance from World Bank (₹ 800 crore) for disaster mitigation efforts and post Thane cyclone subject to World Bank approval.

Scrutiny of records revealed the following:

(i) The UT Government, without finalising the necessary proposals for ACA, prepared (July 2012) Budget estimates for the year 2012-13 including ACA. The proposals were finalized and forwarded to GOI only in September 2012 and all the line departments required a minimum of two years time to complete the project. The World Bank team visited Puducherry during December 2012 and informed (February 2013) that Coastal Disaster Risk Reduction Project (CDRRP) would be ready for negotiation by April 2013 and requested the UT Government to prepare detailed project report, setting up of dedicated implementation units, preparation of operation manual etc., and hence ACA towards EAP did not materialize during 2012-13. Due to this shortfall in resource, all the departments were requested (December 2012) to curtail expenditure by nearly 35 to 40 *per cent* of the budgeted amount as cash was not available to support the budgeted amount.

(ii) GOI notified in May 2006 that for availing loans, the consolidated debt of UT Government should be below 20 *per cent* of GSDP. As it was more than 20 *per cent* (37.95 *per cent*) of the GSDP[2], approval of GOI had to be obtained before availing any such loans. However, provisions were made in the budget for various schemes anticipating availing of the proposed market borrowings (₹ 500 crore)/negotiated loans (₹ 319.28 crore) in full, without getting approval of

[2] GSDP of 2011-12 (₹ 14,299 crore)

GOI. GOI permitted (December 2012/March 2013) the UT to avail only ₹ 301.63 crore under market borrowings and ₹ 154 crore under negotiated loans. Against this, though UT availed the entire sanctioned amount in respect of market borrowings it could avail only ₹ 122.34 crore under negotiated loans.

Thus, preparation of budget estimates without necessary proposals for ACA and short availing of loans resulted in huge savings of ₹ 1,195.31[3] crore and consequently various Plan schemes proposed could not be implemented under the sectors - Roads and Bridges (Grant 10 – District Administration), creation of infrastructure facilities (Grants 16 – Public works, 21 - Social Welfare, 22 – Co-operation, 24 – Agriculture and 32 – Building programme), Development of infrastructure facilities to Government Colleges and Institutes (Grant 17-Education), Modernisation of billing method and e-governance initiatives (Grant 29-Electricity) and Improvement to Women and Child Hospital (Grant 32-Building programmes).

2.4.2 Improper operation of non-plan posts under plan sector

In order to implement various plan schemes 9,350 posts were created under plan sector since Sixth Five Year Plan and as per the directions of the Planning Commission, these posts were to be transferred to non-plan sector on completion of their respective plan periods.

Scrutiny of records revealed that 9,350 posts were continued to be operated under plan schemes and UT Government initiated action during 2012-13 to transfer these posts to non-plan. Accordingly, 5,317 plan posts under 28 Departments were transferred to non-plan during April-December 2012. The UT Government approached (May 2012) GOI for non-plan gap grant to meet the salary expenses of these posts and pending release of funds from GOI, salary of these posts was met under non-plan heads. However, the proposal was not approved by GOI on the grounds that the issue was neither included in the pre-budget meeting held in October 2012 nor in the proposed Revised Estimates and in Supplementary demands for grants for the year 2012-13. Hence, UT Government reverted the above posts to plan heads and salary was booked under plan heads after making necessary transfer entries.

Audit scrutiny revealed that Planning Commission while issuing guidelines for treatment of expenditure under committed non-plan expenditure indicated that GOI would meet the establishment expenditure only in respect of posts created for central sector schemes and the respective Governments had to meet the establishment expenditure in respect of state/CSS schemes. It was noticed that the above 9350 posts were arrived at only after excluding the posts created under central sector schemes/CSS schemes and UT Government had to meet their respective establishment expenses. Such being the case, action of UT Government in reverting the posts to plan sector and incurring expenditure

[3] ₹ 800 crore + ₹ 198.37 crore (₹ 500 crore – ₹ 301.63 crore) + ₹ 196.94 crore (₹ 319.28 crore – ₹ 122.34 crore)

from plan heads not only resulted in inflation of plan expenditure, but also in denial of fund allocation to various components of new plan schemes.

2.5 Conclusion and Recommendations

During 2012-13, expenditure of ₹ 3,580.57 crore was incurred against total grants and appropriations of ₹ 5,760.48 crore, resulting in overall savings of ₹ 2,179.91 crore (37.84 *per cent).* In 103 cases, no expenditure was incurred against the provision of ₹ 1,247.94 crore. There were persistent savings of more than ₹ 10 lakh in 11 grants during 2008-13. Out of total anticipated savings of ₹ 1,954.33 crore in 10 grants, ₹ 196.85 crore was not surrendered. In 47 cases, the expenditure exceeded the approved provisions, resulting in excess expenditure of ₹ 149.16 crore.

Budgetary controls need to be strengthened to avoid large scale savings of funds, incurring expenditure in excess of the provisions and in the absence of provisions.

CHAPTER III

FINANCIAL REPORTING

CHAPTER III

FINANCIAL REPORTING

A sound internal financial reporting system and the availability of relevant and reliable information significantly contribute to efficient and effective governance. Compliance with financial rules, procedures and directives as well as the timeliness and quality of reporting on the status of such compliance are some of the attributes of good governance. Reports on compliance and controls, if effective and operational, assist the State or Union Territory Governments in meeting their basic stewardship responsibilities, including strategic planning and decision making. This chapter provides an overview and status of the Union Territory Government's compliance with various financial rules, procedures and directives during the current year.

3.1 Delays in furnishing Utilisation Certificates

Rule 212 of the General Financial Rules stipulates that for grants released during a year for specific purposes, Utilisation Certificates (UCs) should be obtained by the departmental officers from the grantees within 12 months of the closure of the financial year. However, in respect of the grants paid upto March 2012, 1,541 UCs for an aggregate amount of ₹ 348 crore were not furnished by the grantees as of September 2013. The department-wise break-up of outstanding UCs is given in **Appendix 3.1.** The age-wise pendency in submission of UCs is summarised in **Table 3.1**.

Table 3.1: Age-wise arrears of Utilisation Certificates

Sl. No.	Range of delay in number of years	Utilisation Certificates Outstanding	
		Number	Amount (₹ in crore)
1	0 – 1	267	51.23
2	1 – 3	731	185.02
3	3 – 5	227	42.43
4	5 – 7	150	40.34
5	7 – 9	78	10.92
6	9 and above	88	18.35
	Total	**1,541**	**348.29**

(Source: Compiled from the information furnished by the heads of department)

Out of 1,541, UCs for 958 (62 *per cent*) involving ₹ 227.45 crore were pending for periods ranging from one to five years, while 316 UCs involving ₹ 69.61 crore were pending for more than five years. Pendency of 1,221 UCs

for an aggregate amount of ₹ 271.46 crore pertained to Local Administration, Town and Country Planning and Adi-dravidar Welfare Departments.

Non-receipt of UCs for huge amounts indicated that the departmental officers failed to ensure adherence to the terms and conditions governing release of grants by the grantee institutions. Further, in the absence of UCs, it could not be ascertained whether the recipients had utilised the grants for the purposes for which they were given.

3.2 Non submission of Accounts

In order to identify the institutions which attract audit under Sections 14 and 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, the Government/heads of the department are required to furnish to Audit every year, detailed information about the financial assistance given to various institutions, the purposes for which the assistance was given and the total expenditure of these institutions.

The annual accounts of 32 autonomous bodies/authorities due upto 2011-12 had not been submitted to the Principal Accountant General (General and Social Sector Audit) as of December 2013. The details of these accounts are given in **Appendix 3.2** and their age-wise pendency is presented in **Table 3.2.** In addition, the list of bodies/authorities, from whom accounts were not received since inception are given in **Appendix 3.3.**

Table 3.2: Age-wise arrears of Annual Accounts due from Autonomous Bodies/Authorities

Serial Number	Pendency in number of years	Number of the Bodies/Authorities
1	1 – 3	15
2	4 – 5	15
3	more than five years	2
Total		**32**

(Source: Compiled from the information furnished by the heads of department)

Due to non-receipt of annual accounts from a substantial number of autonomous bodies/authorities which received Government assistance, the Government/heads of departments could not ensure that the bodies/authorities carried out the functions for which they were established and that they utilised the Government grants for the intended purposes.

3.3 Non adjustment of Temporary Advances

The Drawing and Disbursing Officers (DDOs) draw temporary advances and disburse them to Government servants for the purpose of meeting contingent and miscellaneous expenditure either on the authority of standing orders or specific sanctions of the UT Government. According to Rule 292 (2) of the General Financial Rules adjustment bills along with balances, if any, should be submitted within 15 days of the drawal of advances, failing which the advances/balances would be recovered from the next salary of the Government servants.

As of 31 March 2013, advances aggregating ₹ 286.68 crore were pending for adjustment by the DDOs as per the records of the Director of Accounts and Treasuries, Puducherry. Age-wise analysis of the pending advances is given in **Table 3.3**.

Table 3.3 : Age-wise Analysis of Pending Advances

Sl. No	Pendency	Number of advances	Amount (₹ in crore)
1.	More than 10 years	46	1.31
2.	More than five years but less than 10 years	369	37.30
3.	More than one year but less than five years	770	232.38
4.	Less than one year	411	15.69
Total		**1,596**	**286.68**

(Source: Data furnished by the Director of Accounts and Treasuries)

It was noticed that Directorate of School and Collegiate Education (421 cases), Agriculture Department (131 cases), Women and Child Development Department (100 cases) and Electricity Department (99 cases) contributed to large scale pendency which indicated laxity on the part of the departmental officers in enforcing the codal provisions regarding adjustment of advances involving substantial amounts.

3.4 Misappropriation, loss, defalcation, etc.

General Financial Rules 33 and 34 stipulate that heads of offices should report any loss or shortage of public moneys, property, etc., due to defalcation, misappropriation and theft to the next higher authority as well as to the Statutory Audit Officer.

The Union Territory Government departments reported 323 cases of misappropriation, loss, defalcation, etc., involving Government money

amounting to ₹ 44.64 crore up to March 2013, on which final action was pending. The department-wise break-up of the pending cases and the nature of these cases are given in **Appendix 3.4.** The Electricity Department accounted for bulk of the cases (256) and amount (₹ 43.76 crore). The age-profile of the pending cases and the number of cases pending in each category – theft and misappropriation/loss etc., are summarised in **Table 3.4.**

Table 3.4 : Profile of misappropriation, loss, defalcation, etc.

Age-Profile of the Pending Cases			Nature of the Pending Cases		
Range in years	**Number of cases**	**Amount involved (₹ in lakh)**	**Nature of the cases**	**Number of cases**	**Amount involved (₹ in lakh)**
0 - 5	38	3,723.40	Theft/Loss of material	311	4,305.48
5 - 10	53	432.43			
10 - 15	104	299.76	Misappropriation	12	158.27
More than 15	128	8.16			
Total	**323**	**4,463.75**	**Total**	**323**	**4,463.75**

(Source: Compiled from the information furnished by the heads of department)

The reasons for the outstanding are given in **Table 3.5**.

Table 3.5: Reasons for outstanding cases of misappropriation, loss, defalcation, etc.

Reasons for the pendency		Number of cases	Amount (₹ in lakh)
i)	Awaiting departmental and criminal investigation	288	138.78
ii)	Departmental actions initiated but not finalised	6	10.27
iii)	Awaiting orders for recovery or write off	7	8.06
iv)	Pending in Courts of law	22	4,306.64
	Total	**323**	**4,463.75**

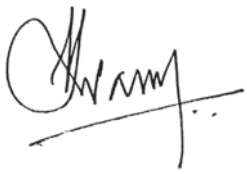
(Source: Compiled from the information furnished by the heads of department)

3.5 Conclusion and Recommendations

There was large scale pendency in furnishing of Utilisation Certificates by various grantee institutions for grants-in-aid of ₹ 348 crore. The pendency

ranged from one to more than nine years. Thirty two autonomous bodies/authorities had not submitted to Audit their annual accounts due for the period upto 2011-12 as of December 2013. Temporary advances aggregating to ₹ 286.68 crore were pending for adjustment by the Drawing and Disbursing Officers. The Union Territory Government departments reported 323 cases of misappropriation, loss, defalcation, etc., involving Government money of ₹ 44.64 crore upto March 2013. Final action on these cases were pending for periods ranging from one to more than 15 years.

Heads of Department should ensure prompt submission of the Utilisation Certificates and annual accounts by the autonomous bodies/authorities. Action should be taken to adjust the pending temporary advances or to recover the amount from the Government servants concerned. Government/Heads of Departments should initiate action for speedy enquiries into the pending cases of loss etc., and expedite orders regarding recovery or write off of the outstanding cases of misappropriation, theft, loss, etc.



Chennai
The

(K. SRINIVASAN)
Principal Accountant General
(General and Social Sector Audit)
Tamil Nadu and Puducherry

Countersigned



New Delhi
The

(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

APPENDICES

Appendix 1.1
(Reference: Page 1)

Part A: Profile of Union Territory of Puducherry

A. General Data

Sl.No.	Particulars		Figures
1	Area		480 sq.km
2	Population		
	a.	As per 2001 Census	9.74 lakh
	b.	2011 Census (Provisional)	12.44 lakh
3(a)	Density of Population (as per 2001 census) (All India Density = 325 persons per Sq.Km)		2,034 persons per Sq.km
(b)	Density of Population (as per 2011 census – provisional) (All India Density = 382 persons per Sq.Km)		2,598 persons per Sq.km
4	Population below poverty line (All India Average = 27.5 *per cent)*		22.4 *per cent*
5(a)	Literacy (as per 2001 census) (All India Average = 64.8 *per cent*)		81.24 *per cent*
(b)	Literacy (as per 2011 census – provisional) (All India Average = 74.0 *per cent*)		86.55 *per cent*
6	Infant mortality (per 1000 live births) (All India Average = 50 per 1000 live births)		22 per 1000 live births
7	Life Expectancy at birth (All India Average = 63.5 years)		68.35 years
8	Gross State Domestic Product (GSDP) 2012-2013 at current prices		₹ 17,191.65 crore
9	GSDP CAGR (2003-04 to 2012-2013)		13.64 *per cent*
10	Per capita GSDP CAGR (2003- 04 to 2012-13)		10.70 *per cent*
11	GSDP CAGR (2003-04 to 2011-12)		12.85 *per cent*
12	Population growth (2000-01 to 2010-11)		27.72 *per cent*

B. Financial data			
Particulars		**Figures (in *per cent*)**	
CAGR*		**2003-04 to 2011-12**	**2003-04 to 2012-13**
		Union Territory of Puducherry	
a.	of Revenue Receipts	9.90	10.29
b.	of Tax Revenue	18.04	20.69
c.	of Non-Tax Revenue	-12.70	-13.90
d.	of Total Expenditure	12.08	9.86
e.	of Capital Expenditure	12.46	8.89
f.	of Revenue Expenditure on Education	14.53	13.66
g.	of Revenue Expenditure on Health	18.14	15.34
h.	of Salary	15.63	15.14
i.	of Pension	19.37	20.04

*Compound Annual Growth Rate

Source: Financial data is based on information furnished by the Director of Accounts and Treasuries, Puducherry. BPL (Planning Commission & NSSO data, 61st Round), Life Expectancy at birth (Office of the Registrar General of India; Ministry of Home Affairs; Economic Survey 2009-10); Infant mortality rate (SRS Bulletin January 2011), Density of population (Office of the Registrar General and Census Commissioner of India); Ministry of Home Affairs and Literacy (Office of the Registrar General of India; Ministry of Home Affairs).

Appendix 1.1
(Reference: Paragraph 1.1; Page 2)

Part B: Structure and Form of Government Accounts

Structure of Government Accounts: The accounts of the Union Territory (UT) Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund: Receipts from revenues, loans and recoveries of loan and expenditure incurred with the authorisation from the Legislature shall form one consolidated fund entitled 'the Consolidated Fund of UT'.

Part II: Contingency Fund: Contingency Fund of the UT established under section 48(1) of the Government of the Union Territories Act, 1963 is in the nature of an imprest placed at the disposal of the Lieutenant Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account: Receipts and disbursements in respect of certain transactions relating to 'Debt' (other than those included in Part I), 'Deposits', 'Advances', 'Remittances' and 'Suspense' are recorded in the Public Account and are not subject to vote by the UT legislature.

Appendix 1.1
(Reference: Paragraph 1.1; Page 2)

Part C: Layout of Finance Accounts

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

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

Appendix 1.2
(Reference: Paragraph 1.1; Page 2)

Methodology adopted for the Assessment of Fiscal Position

Assuming that GSDP is the good indicator of the performance of the Union Territory's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the Gross State Domestic Product (GSDP) at current market prices. The buoyancy co-efficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure etc., are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The trends in GSDP for the last five years are indicated below:

Trends in Gross State Domestic Product (GSDP)

	2008-09	2009-10	2010-11	2011-12 (P)	2012-13 (QE)
Gross State Domestic Product (₹ in crore)	10,050	12,304	13,092	14,299	17,192
Growth rate of GSDP	8.64 *	22.43	6.40	9.22	20.23

Source: Directorate of Economics and Statistics, Government of Puducherry
P: Provisional; QE: Quick Estimate
* GSDP for 2007-08 was ₹ 9,251 crore and it increased to ₹ 10,050 crore in 2008-09 (an increase of 8.64 *per cent*)

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/ GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	[(Current year Amount /Previous year Amount)-1]* 100
Development Expenditure	Social Services + Economic Services
Interest spread	GSDP growth –Average Interest Rate
Interest received as *per cent* to Loans Outstanding	Interest Received/ [(Opening balance + Closing balance of Loans and Advances) / 2]*100
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Weighted Interest Rate (Average interest paid by the UT)	Interest payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities) / 2]*100
GSDP	GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants (under Major Head 1601 – 02, 03, 04) and Non-Plan revenue expenditure excluding debit under 2048 – Appropriation for Reduction or Avoidance of Debt

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

Time series data on the Union Territory Government finances

(₹ in crore)

	2008-2009	2009-10	2010-11	2011-12	2012-13
(1)	(2)	(3)	(4)	(5)	(6)
Part A. Receipts					
1. Revenue Receipts	**2,459 (70)**	**2,841(65)**	**3,200(72)**	**2,771(60)**	**3,146(72)**
(i) Tax Revenue	**725 (29)**	**868(31)**	**1,074(34)**	**1,329(48)**	**1,917 (61)**
Taxes on Agricultural Income	--	--	--	--	--
Taxes on Sales, Trade, etc	382	453	595	750	1,287
State Excise	280	329	379	447	504
Taxes on Vehicles	32	35	48	54	52
Stamps and Registration fees	31	50	51	77	73
Land Revenue	--	1	1	1	1
Taxes on Goods and Passengers	--	--	--	--	--
Other Taxes	--	--	--	--	--
(ii) Non-Tax Revenue	**629 (26)**	**643(23)**	**743 (23)**	**153(6)**	**118 (4)**
(iii) State's share of Union taxes and duties	**--**	**--**	**--**	**--**	**--**
(iv) Grants-in-aid from Government of India	**1,105 (45)**	**1,330(46)**	**1,383(43)**	**1,289(46)**	**1,111(35)**
2. Miscellaneous Capital Receipts	**--**	**33(1)**	**--**	**--**	**--**
3. Recoveries of Loans and Advances	**5**	**5**	**4**	**4**	**3**
4. Total Revenue and Non-debt capital receipts (1+2+3)	**2,464**	**2,879**	**3,204**	**2,775**	**3,149**
5. Public Debt Receipts	**444 (13)**	**659(15)**	**854(19)**	**788(17)**	**529(12)**
Internal Debt and market loan	350	549	677	703	424
Net transactions under Ways and Means Advances and Overdrafts	--	--	--	--	--
Loans and Advances from Government of India	94	110	177	85	105
6. Total Receipts in the Consolidated Fund (4+5)	**2,908**	**3,538**	**4,058**	**3,563**	**3,678**
7. Contingency Fund Receipts	**--**	**--**	**--**	**--**	**--**
8. Public Account Receipts	**610 (17)**	**836(19)**	**393 (9)**	**1,059(23)**	**715(16)**
9. Total Receipts of the UT (6+7+8)	**3,518**	**4,374**	**4,451**	**4,622**	**4,393**
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	**2,570 (77)**	**3,083(70)**	**3,540(73)**	**3,222(71)**	**3051(72)**
(i) Plan	823 (32)	1,088 (35)	1,221(34)	1,267(39)	984(32)
(ii) Non-Plan	1,747 (68)	1,995 (65)	2,319(66)	1,955(61)	2,067(68)

(1)	(2)	(3)	(4)	(5)	(6)
(iii) General Services (including interest payments)	681	871	865	968	1,139
(iv) Social Services	959	1,265	1,379	1,498	1,252
(v) Economic Services	926	943	1,292	752	655
(vi) Grants-in-aid and contributions	4	4	4	4	5
11. Capital Expenditure	**261 (8)**	**369(8)**	**371(8)**	**375(8)**	**315(7)**
(i) Plan	254 (97)	373	369(99)	381	309(98)
(ii) Non-Plan	7(3)	(-)4[&]	2(1)	(-)6[&]	6(2)
(iii) General Services	33	44	51	49	54
(iv) Social Services	76	82	103	121	98
(v) Economic Services	152	243	217	205	163
12. Disbursement of Loans and Advances	**3**	**2**	**2**	**2**	**1**
13. Total (10+11+12)	**2,834**	**3,454**	**3,913**	**3,599**	**3,367**
14. Repayments of Public Debt	**123 (3)**	**131(3)**	**148(3)**	**157(3)**	**189*(4)**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	**--**	--	--	--	15
Net transactions under Ways and Means Advances and Overdraft	**--**	--	--	--	--
Loans and Advances from Government of India	123	131	148	157	174
15. Appropriation to Contingency Fund	**--**	--	--	--	--
16. Total disbursement out of Consolidated Fund (13+14+15)	**2,957**	**3,585**	**4,061**	**3,756**	**3,556**
17. Contingency Fund disbursements	**--**	**--**	**--**	**--**	**--**
18. Public Account disbursements	**400 (12)**	**613 (19)**	**772(16)**	**795(18)**	**717(17)**
19. Total disbursement by the UT (16+17+18)	**3,357**	**4,198**	**4,833**	**4,551**	**4,273**
Part C. Deficits					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	**(-) 111**	**(-)242**	**(-)340**	**(-)451**	**(+)95**
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	**(-) 370**	**(-)575**	**(-)709**	**(-)824**	**(-)218**
22. Primary Deficit (21+23)	**(-) 110**	**(-)288**	**(-)378**	**(-)434**	**(+)233**
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	**260**	**287**	**331**	**390**	**451**
24. Financial Assistance to local bodies etc.,	**327**	**453**	**559**	**444**	**360**

[&] Minus expenditure is due to value of issue of stock more than the value of purchase; * the higher rounding is given to arrive at the correct value of total disbursement made by UT.

(1)	(2)	(3)	(4)	(5)	(6)
25. Ways and Means Advances/Overdraft availed (days)	--	--	--	--	--
Ways and Means Advances availed (days)	--	--	--	--	--
Overdraft availed (days)	--	--	--	--	--
26. Interest on Ways and Means Advances/ Overdraft	--	--	--	--	--
27. Gross State Domestic Product (GSDP)@	**10,050**	**12,304**	**13,092**	**14,299**	**17,192**
28. Outstanding Fiscal liabilities (year end)	3,325	3,887	4,588	5,441	5,880
29. Outstanding guarantees (year end) (including interest)	**6**	**12**	**8**	**6**	**5**
30. Maximum amount guaranteed (year end)	**21**	**21**	**21**	**21**	**21**
31. Number of incomplete projects	**107**	**97**	**110**	**90**	**40**
32. Capital blocked in incomplete projects	**138**	**153**	**109**	**99**	**105.07**
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	0.07	0.07	0.08	0.09	0.11
Own Non-Tax Revenue/GSDP	0.06	0.05	0.06	0.01	0.01
Central Transfers/GSDP	--	--	--	--	--
II Expenditure Management					
Total Expenditure/GSDP	**0.28**	**0.28**	**0.30**	**0.25**	**0.20**
Total Expenditure/Revenue Receipts	**1.15**	**1.21**	**1.22**	**1.30**	**1.07**
Revenue Expenditure/Total Expenditure	**0.91**	**0.89**	**0.90**	**0.90**	**0.91**
Expenditure on Social Services/Total Expenditure	**0.37**	**0.39**	**0.38**	**0.45**	**0.40**
Expenditure on Economic Services/Total Expenditure	**0.38**	**0.34**	**0.38**	**0.27**	**0.24**
Capital Expenditure/Total Expenditure	**0.09**	**0.10**	**0.09**	**0.10**	**0.09**
Capital Expenditure on Social and Economic Services/Total Expenditure	**0.08**	**0.09**	**0.08**	**0.09**	**0.08**
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	**(-) 0.011**	**(-) 0.019**	**(-) 0.025**	**(-)0.032**	**(+)0.006**
Fiscal deficit/GSDP	**(-) 0.037**	**(-) 0.047**	**(-) 0.054**	**(-)0.058**	**(-)0.013**
Primary Deficit (surplus) /GSDP	**(-) 0.01**	**(-) 0.02**	**(-) 0.03**	**(-) 0.03**	**(+)0.01**
Revenue Deficit/Fiscal Deficit	**0.30**	**0.42**	**0.48**	**0.55**	**(-)0.44**
Primary Revenue Balance/GSDP	**0.015**	**0.004**	**(-) 0.001**	**(-)0.004**	**(+)0.032**

@ GSDP figures communicated by the Government adopted.

(1)	(2)	(3)	(4)	(5)	(6)
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	**0.33**	**0.32**	**0.35**	**0.38**	**0.34**
Fiscal Liabilities/RR	**1.35**	**1.37**	**1.43**	**1.96**	**1.87**
Primary deficit *vis-à-vis* quantum spread	**(-) 13.75**	**(-) 0.60**	**6.87**	**(-)6.48**	**0.35**
Debt Redemption (Principal +Interest)/ Total Debt Receipts	**0.82**	**0.60**	**0.52**	**0.65**	**1.14**
V Other Fiscal Health Indicators					
Return on Investment (₹ in crore)	**4.15**	**6.39**	**4.84**	**3.51**	**1.01**
Balance from Current Revenue (₹ in crore)	**628**	**601**	**629**	**466**	**522.35**
Financial Assets/Liabilities	**1.04**	**0.97**	**0.91**	**0.87**	**0.87**

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

Appendix 1.4
(Reference: Paragraph 1.1.1; Page 2)

Part A: Abstract of Receipts and Disbursements for the year 2012-13

(₹ in crore)

		Receipts					**Disbursements**				
2011-12				**2012-13**	**2011-12**			**Non-Plan**	**Plan**	**Total**	**2012-13**
		Section-A: Revenue									
2,771.43	**I**	**Revenue receipts**		**3,146.14**	**3,222.23**	**I**	**Revenue expenditure-**	**2,066.93**	**984.26**	**3,051.19**	**3,051.19**
1,329.43		-Tax revenue	1,917.22		**968.24**		**General services**	**1,100.07**	**38.72**	**1,138.79**	
					1,497.74		**Social Services-**	**570.37**	**681.58**	**1,251.95**	
153.31		-Non-tax revenue	118.15		467.36		-Education, Sports, Art and Culture	313.25	186.46	499.71	
					310.36		-Health and Family Welfare	148.45	147.07	295.52	
		-State's share of Union Taxes			133.41		-Water Supply, Sanitation, Housing and Urban Development	30.64	86.62	117.26	
1,288.69		Grants-in-aid from GOI	**1,110.77**		2.86		-Information and Broadcasting	1.62	1.35	2.97	
926.07		-Non-Plan grants	525.38		113.87		-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	15.90	32.88	48.78	
266.61		-Grants for UT Plan Schemes	546.59		18.87		-Labour and labour Welfare	12.09	10.13	22.22	
					445.63		-Social Welfare and Nutrition	45.84	215.65	261.49	
96.01		-Grants for Central and Centrally sponsored Plan Schemes	38.80		5.38		-Others	2.58	1.42	4.00	
					751.69		**Economic Services-**	**391.34**	**263.96**	**655.30**	
					210.56		-Agriculture and Allied Activities	84.83	106.08	190.91	
					52.37		-Rural Development	8.51	5.52	14.03	
					34.91		-Special Areas Programmes	-	(-)2.08	-2.08	
					22.93		-Irrigation and Flood control	10.89	7.58	18.47	
					255.41		-Energy	262.32	9.17	271.49	
					87.41		-Industry and Minerals	1.63	71.28	72.91	
					43.88		-Transport	11.89	31.31	43.20	
					2.55		-Science, Technology and Environment	0.24	2.28	2.52	
					41.67		-General Economic Services	11.03	32.82	43.85	
					4.56		**Grants-in-aid and Contributions-**	**5.15**	**--**	**5.15**	
450.80	**II**	Revenue deficit carried over to Section B				**II**	Revenue Surplus carried over to Section B				94.95
3,222.23		**Total**		**3,146.14**	**3,222.23**		**Total**				**3,146.14**

		Receipts					**Disbursements**				
		Section-B : Others									
828.51	**III**	Opening Cash balance including Permanent Advances and Cash Balance Investment	--	898.90	..	**III**	Opening Overdraft from Reserve Bank of India	--	--	--	--
--	**IV**	Miscellaneous Capital receipts	--		**374.78**	**IV**	**Capital Outlay-**	**6.40**	**308.89**	**315.29**	**315.29**
					48.86		**General Services-**	**--**	**54.30**	**54.30**	
					120.92		**Social Services-**	**--**	**97.65**	**97.65**	
					20.50		-Education, Sports, Art and Culture	**--**	15.59	15.59	
					23.54		-Health and Family Welfare	**--**	4.64	4.64	
					75.60		-Water Supply, Sanitation, Housing and Urban Development	**--**	76.55	76.55	
					--		-Information and Broadcasting	**--**	--	--	
					--		-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	**--**	--	--	
					0.52		-Social Welfare and Nutrition	**--**	0.10	0.10	
					0.76		-Others	**--**	0.77	0.77	
					205.00		**Economic Services-**	**6.40**	**156.94**	**163.34**	
					16.60		-Agriculture and Allied Activities	--	2.22	2.22	
					--		-Rural Development	--	--	--	
					--		-Special Areas Programmes	--	--	--	
					20.27		-Irrigation and Flood Control	--	23.30	23.30	
					41.41		-Energy	6.40	44.00	50.40	
					33.87		-Industry and Minerals	--	10.97	10.97	
					87.62		-Transport	--	75.33	75.33	
					5.23		-General Economic Services	--	1.12	1.12	
3.81	**V**	Recoveries of Loans and Advances-	--	3.42	**2.07**	**V**	**Loans and Advances disbursed-**	**1.45**	**--**	**1.45**	**1.45**
		-From Power Projects	--				-For Power Projects	--	--	--	
3.58		-From Government Servants	3.19		2.07		-To Government Servants	1.45	--	1.45	
0.23		-From Others	0.23				-To Others	--	--	--	
	VI	Revenue Surplus brought down		**94.95**	**450.80**	**VI**	Revenue Deficit brought down				

		Receipts					**Disbursements**				
787.77	**VII**	Public debt receipts-		**528.76**	**156.93**	**VII**	Repayment of Public debt-				**188.23**
		-External debt	--				-External debt	--	--	--	
703.00		-Internal debt	423.97				-Internal debt	--	14.71	14.71	
		- Net transactions under Ways and Means Advances	--				- Net transactions under Ways and Means Advances	--	--	--	
		- Net transactions under overdraft	--				-Repayment of Loans and Advances to Central Government	126.47	47.05	173.52	
84.77		-Loans and Advances from Central Government	104.79								
	VIII	Appropriation to Contingency Fund	--			**VIII**	Appropriation to Contingency Fund				
	IX	Amount transferred to Contingency Fund	--			**IX**	Expenditure from Contingency Fund				
1,058.58	**X**	Public Account receipts-		**715.17**	**795.19**	**X**	Public Account disbursements-				**716.58**
246.41		-Small Savings and Provident Funds	257.16		227.42		-Small Savings and Provident Funds			243.32	
11.87		-Reserve Funds	28.53		--		-Reserve Funds			--	
28.92		-Suspense and Miscellaneous	(-) 143.10		4.13		-Suspense and Miscellaneous			(-)10.84	
447.89		-Remittance	312.88		442.67		-Remittances			295.84	
323.49		-Deposits and Advances	259.70		120.97		-Deposits and Advances			188.26	
	XI	Closing Overdraft from Reserve Bank of India			**898.90**	**XI**	Cash Balance at end-				**1,019.65**
					1.03		-Cash in Treasuries and Local Remittances			--	
					0.15		-Deposits with Reserve Bank			0.15	
					0.51		-Departmental Cash Balance including permanent Advances			0.60	
					897.21		-Cash Balance Investment including investment of earmarked funds			1,018.90	
2,678.67		**Total**		**2,241.20**	**2,678.67**		**Total**				**2,241.20**

Appendix 1.4
(Reference: Paragraph 1.9.1 ; Page 24)

Part B: Summarised financial position of the Government of Union Territory of Puducherry as on 31 March 2013

(₹ in crore)

As on 31 March 2012	Liabilities	As on 31March 2013	
(1)	(2)	(3)	
2,616.07	**Internal Debt -**		**3,025.27**
2,320.43	Market Loans bearing interest	2622.06	
	Market Loans not bearing interest		
	Loans from Life Insurance Corporation of India		
295.64	Loans from other Institutions	403.21	
	Ways and Means Advances		
	Overdrafts from Reserve Bank of India		
2,055.25	**Loans and Advances from Central Government -**		**1,986.53**
	Pre 1984-85 Loans		
1,760.36	Non-Plan Loans	1738.68	
294.10	Loans for State Plan Schemes	247.14	
--	Loans for Central Plan Schemes	--	
0.79	Loans for Centrally Sponsored Plan Schemes	0.71	
0.50	**Contingency Fund**		**0.50**
401.30	**Small Savings, Provident Funds, etc.**		**415.14**
360.30	**Deposits**		**432.33**
45.10	**Reserve Funds**		**73.64**
60.62	**Remittance Balances**		**77.66**
145.67	**Suspense and Miscellaneous Balances**		**13.40**
5,684.81			**6,024.47**
	Assets		
3,877.37*	**Gross Capital Outlay on Fixed Assets -**		**4,192.66***
948.86	Investments in shares of Companies, Corporations, etc.	960.09	
2,928.51	Other Capital Outlay	3,232.57	
16.09	**Loans and Advances -**		**14.13**
	Loans for Power Projects		

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

(1)	(2)		(3)
8.91	Other Development Loans	8.68	
7.18	Loans to Government servants and Miscellaneous loans	5.45	
36.99	**Reserve Fund Investments**		**52.45**
	Advances		**0.59**
861.91	**Cash -**		**967.20**
1.03	Cash in Treasuries	--	
0.15	Deposits with Reserve Bank	0.15	
0.51	Departmental Cash Balance including Permanent Advances	0.60	
860.22	Cash Balance Investments	966.45	
892.45	**Deficit on Government Account -**		**797.44**
450.80	(i) Revenue surplus of the current year	94.95	
	(ii) Miscellaneous Deficit		
441.70	Accumulated deficit at the beginning of the year	(-) 892.44	
(-)0.05	Less: Proforma dropping	0.05	
5,684.81			**6,024.47**

Explanatory Notes for Appendices 1.3 and 1.4

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in **Appendix 1.4**, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the UT and other pending settlements, etc.

Appendix 1.5
(Reference: Paragraph 1.8.1; Page 21)

Diversion of amounts deposited with Puducherry Agro Service and Industries Corporation Limited

(₹ in lakh)

Sl. No.	Name of the work	Amount deposited with PASIC	Date of deposit	Remarks
1.	Construction of recharge tubewell	21.35	February 2010	The Soil Ground Water Unit deposited (February 2010) ₹ 21.35 lakh with PASIC to construct 16 numbers of recharge tube wells in Nettapakkam and Mannadipet commune Panchayats. However the works could not be commenced due to stagnation of rain water in the ponds and PASIC did not take any action to retender the work and the amount of ₹ 21.35 lakh remained unspent with PASIC.
2.	Establishment of water garden	28.88	March 2005	An amount of ₹ 28.88 lakh was deposited with PASIC in March 2005 to establish rock garden, water garden and children garden in the Botanical Garden, Puducherry. PASIC, however, completed only the rock and children garden at a cost of ₹ 11.10 lakh and did not take up the construction of water garden and did not refund the unspent amount of ₹ 17.78 lakh.
3.	Purchase and installation of replacement of submersible motors and electrical accessories for maintenance of Community tube wells	68.30	October 2007 and March 2009	Government deposited an amount of ₹ 68.30 lakh with PASIC towards purchase and installation of 60 submersible motors (October 2007 and March 2009). Though, PASIC had an unspent balance of ₹ 29.97 lakh after adjusting the expenditure of ₹ 38.33 lakh towards the work, it was not refunded.
When pointed out, the Managing Director replied (August 2013) that amount was diverted to salary and purchase of agricultural inputs and would be refunded on receipt of financial assistance from UT Government.				
4.	Construction of community tubewells	21.58	April 2010	An amount of ₹ 21.58 lakh was deposited (April 2010) with PASIC for construction of three community deep tube wells at Kannapur, Sethur and Agra kurumbakram villages in karaikal region. However, PASIC did not execute the work. When pointed out the Managing Director replied (August 2013) that revised estimate sent to Agriculture department for technical approval was awaited. However, the reply was silent about not executing the works as soon as the funds were released.

Appendix 2.1
(Reference: Paragraph 2.3.1; Page 35)

Cases where expenditure fell short by more than ₹ 50 lakh and by more than 20 *per cent* of total provision

(₹ in lakh)

Sl.No	Grant	Heads of account					Provision	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)
1	01	2011	02	101	01	01	100.00	38.95	61.05
2	01	2011	02	101	02	01	300.00	174.03	125.97
3	03	2013	00	104	01	01	155.74	105.66	50.08
4	03	2013	00	108	01	01	66.15	14.06	52.09
5	03	2013	00	800	01	01	281.01	215.37	65.64
6	06	2029	00	101	01	02	233.79	132.67	101.12
7	06	2029	00	102	01	01	415.45	295.04	120.41
8	06	2029	00	800	04	01	343.92	9.63	334.29
9	06	2216	03	102	01	02	84.64	1.68	82.96
10	06	2235	60	101	01	01	450.00	0.00	450.00
11	06	2245	02	101	01	01	104.50	31.41	73.09
12	06	2245	80	001	01	01	110.11	45.21	64.90
13	06	2245	80	789	01	01	13900.52	0.00	13900.52
14	06	2245	80	800	04	01	66099.48	0.00	66099.48
15	06	2408	01	102	03	01	5000.00	3843.06	1156.94
16	06	2408	01	102	04	01	1380.00	64.84	1315.16
17	06	2408	01	789	01	01	596.95	467.73	129.22
18	06	3456	00	001	01	01	229.53	176.13	53.40
19	06	3456	00	001	05	01	630.91	337.50	293.41
20	06	3456	00	190	01	01	197.00	33.88	163.12
21	07	2040	00	001	01	01	451.47	360.35	91.12
22	08	2041	00	001	01	01	191.75	45.01	146.74
23	09	3451	00	090	03	01	322.35	186.90	135.45
24	09	3451	00	090	07	01	105.00	0.00	105.00
25	09	3451	00	091	01	01	61.92	11.85	50.07
26	10	2216	80	789	08	01	1138.00	0.00	1138.00
27	10	2216	80	800	02	01	158.00	43.59	114.41
28	10	2216	80	800	04	01	1063.00	0.00	1063.00
29	10	2216	80	800	04	02	371.00	0.00	371.00
30	10	2216	80	800	10	01	1642.90	807.37	835.53
31	10	2216	80	800	11	01	348.59	0.00	348.59
32	10	2217	01	191	01	01	346.75	144.25	202.50
33	10	2217	01	789	01	01	213.25	14.78	198.47
34	10	2217	05	789	03	01	228.00	172.46	55.54
35	10	2217	05	789	03	04	64.00	0.00	64.00

(1)	(2)	(3)					(4)	(5)	(6)
36	10	2217	05	800	03	02	400.00	97.44	302.56
37	10	2217	05	800	03	03	100.00	0.00	100.00
38	10	2217	05	800	03	04	100.00	39.63	60.37
39	10	2217	80	001	01	01	195.70	83.00	112.70
40	10	2217	80	001	02	01	484.70	93.71	390.99
41	10	2217	80	001	05	01	160.00	57.95	102.05
42	10	2217	80	800	04	01	7420.10	1481.48	5938.62
43	10	2217	80	800	07	01	1625.00	0.00	1625.00
44	10	2217	80	800	07	02	250.00	0.00	250.00
45	10	2217	80	800	07	03	125.00	0.00	125.00
46	10	2217	80	800	07	04	125.00	0.00	125.00
47	10	2250	00	103	02	01	225.00	140.89	84.11
48	10	2515	00	101	05	01	142.77	0.00	142.77
49	10	2515	00	101	16	01	100.00	0.00	100.00
50	10	2515	00	101	18	01	50.20	0.00	50.20
51	10	2515	00	101	24	01	59.64	0.00	59.64
52	10	2515	00	101	27	01	59.64	0.00	59.64
53	10	2515	00	789	09	01	400.00	10.40	389.60
54	10	2515	00	789	09	02	130.64	8.34	122.30
55	10	2575	60	101	01	01	750.00	0.00	750.00
56	10	2575	60	101	01	02	250.00	0.00	250.00
57	10	2575	60	789	01	01	500.00	0.00	500.00
58	10	2575	60	789	01	02	125.00	0.00	125.00
59	10	3054	04	337	03	01	4080.30	0.00	4080.30
60	10	3054	04	337	03	02	947.70	0.00	947.70
61	10	3425	60	800	01	01	105.00	24.48	80.52
62	10	3425	60	800	02	01	175.00	55.77	119.23
63	10	3475	00	108	01	01	100.00	0.00	100.00
64	12	2055	00	001	01	01	1277.50	841.23	436.27
65	12	2055	00	104	01	01	3216.73	1585.74	1630.99
66	12	2055	00	108	01	01	1028.00	474.95	553.05
67	12	2055	00	115	03	01	968.88	134.67	834.21
68	12	2055	00	800	01	02	100.00	0.00	100.00
69	12	2070	00	107	01	01	521.50	294.74	226.76
70	12	2070	00	108	01	01	124.29	11.57	112.72
71	12	2070	00	108	03	01	545.38	265.44	279.94
72	12	2070	00	108	03	02	121.61	52.27	69.34
73	12	2070	00	108	03	04	53.02	0.00	53.02
74	12	2070	00	108	04	01	422.76	285.27	137.49
75	13	2056	00	101	02	01	200.90	111.65	89.25
76	16	2059	80	001	02	01	5168.71	1159.99	4008.72
77	16	2059	80	001	02	02	857.88	297.92	559.96

(1)	(2)	(3)					(4)	(5)	(6)
78	16	2059	80	001	02	03	166.48	84.46	82.02
79	16	2059	80	001	02	04	185.45	36.25	149.20
80	16	2215	01	101	01	02	205.00	113.95	91.05
81	16	2215	01	102	03	02	200.00	122.10	77.90
82	16	2215	01	102	05	01	320.00	201.16	118.84
83	16	2215	01	102	05	02	200.00	131.71	68.29
84	16	2215	01	789	01	01	120.50	6.18	114.32
85	16	2215	01	789	02	01	460.00	282.80	177.20
86	16	2215	01	789	02	02	80.00	13.57	66.43
87	16	2215	01	800	03	01	900.00	0.00	900.00
88	16	2215	02	001	01	01	2885.33	917.78	1967.55
89	16	2215	02	001	01	02	273.70	118.75	154.95
90	16	2217	05	001	02	01	100.00	35.86	64.14
91	16	2702	01	101	02	01	80.00	12.66	67.34
92	16	2702	01	101	03	04	120.00	34.61	85.39
93	16	2702	01	104	01	01	80.00	22.03	57.97
94	16	2711	01	103	01	01	100.00	35.98	64.02
95	16	3054	03	337	01	01	703.00	432.70	270.30
96	16	3054	04	789	01	02	75.00	7.12	67.88
97	16	3054	04	789	02	01	375.00	291.60	83.40
98	16	3054	04	789	02	02	150.00	22.20	127.80
99	16	3054	04	800	01	01	512.50	321.94	190.56
100	16	3054	04	800	01	02	175.00	58.87	116.13
101	16	3054	04	800	01	04	200.00	62.93	137.07
102	16	3054	04	800	03	02	135.00	45.32	89.68
103	16	3054	80	800	01	01	108.50	44.56	63.94
104	16	4059	01	051	01	01	732.00	479.71	252.29
105	16	4059	01	051	01	02	100.00	40.49	59.51
106	16	4059	01	051	10	01	1316.02	467.26	848.76
107	16	4215	01	101	01	02	450.00	231.11	218.89
108	16	4215	01	101	02	04	100.00	14.21	85.79
109	16	4215	01	101	04	01	2125.00	1467.00	658.00
110	16	4215	01	102	01	01	700.00	480.57	219.43
111	16	4215	01	789	01	02	140.00	18.68	121.32
112	16	4215	01	789	02	01	100.00	0.19	99.81
113	16	4215	01	800	03	01	3870.00	2046.13	1823.87
114	16	4215	02	106	01	01	125.00	64.84	60.16
115	16	4216	01	106	01	01	500.00	158.02	341.98
116	16	4702	00	101	02	01	400.00	289.73	110.27
117	16	4702	00	789	01	01	135.00	24.10	110.90
118	16	4702	00	800	02	01	1000.00	500.51	499.49
119	16	4711	01	103	01	01	200.00	30.40	169.60

(1)	(2)	(3)					(4)	(5)	(6)
120	16	4711	01	103	01	02	200.00	55.96	144.04
121	16	4711	01	103	01	04	300.00	75.18	224.82
122	16	4711	01	789	01	01	60.00	5.33	54.67
123	16	4711	03	103	01	01	300.00	185.17	114.83
124	16	4711	03	800	04	01	935.00	413.84	521.16
125	16	4711	03	800	04	04	100.00	0.00	100.00
126	16	5054	03	337	01	01	2050.00	962.67	1087.33
127	16	5054	04	789	01	01	120.00	10.33	109.67
128	16	5054	04	789	02	01	140.00	0.08	139.92
129	16	5054	04	800	01	01	1360.00	863.98	496.02
130	16	5054	04	800	01	02	450.00	303.34	146.66
131	16	5054	04	800	02	02	185.00	105.63	79.37
132	16	5054	04	800	09	02	1800.00	1086.87	713.13
133	17	2202	01	101	01	04	576.00	293.78	282.22
134	17	2202	01	108	01	01	1454.31	399.80	1054.51
135	17	2202	01	108	01	02	438.53	104.94	333.59
136	17	2202	01	108	01	03	151.20	30.95	120.25
137	17	2202	01	108	01	04	140.19	25.39	114.80
138	17	2202	01	789	03	01	575.79	133.36	442.43
139	17	2202	01	789	03	02	151.36	35.85	115.51
140	17	2202	01	800	06	01	695.73	305.51	390.22
141	17	2202	01	800	07	01	51.00	0.00	51.00
142	17	2202	02	004	03	01	121.83	5.07	116.76
143	17	2202	02	101	01	01	225.20	171.92	53.28
144	17	2202	02	109	01	01	3455.00	1505.94	1949.06
145	17	2202	02	109	01	02	800.00	287.31	512.69
146	17	2202	02	109	01	03	645.00	253.14	391.86
147	17	2202	02	109	04	01	4701.20	3754.07	947.13
148	17	2202	02	109	04	04	378.00	251.28	126.72
149	17	2202	02	109	14	01	220.00	0.00	220.00
150	17	2202	02	109	14	02	60.00	0.00	60.00
151	17	2202	02	110	01	01	3670.00	2419.52	1250.48
152	17	2202	02	800	08	01	302.50	0.00	302.50
153	17	2202	03	103	01	01	824.60	627.68	196.92
154	17	2202	03	103	04	02	621.74	459.34	162.40
155	17	2202	03	103	05	01	1118.93	855.91	263.02
156	17	2202	03	103	08	02	490.00	297.20	192.80
157	17	2202	03	103	20	01	900.00	618.00	282.00
158	17	2202	03	103	23	01	1500.00	0.00	1500.00
159	17	2202	03	103	23	02	200.00	0.00	200.00
160	17	2202	03	107	04	07	2000.00	860.60	1139.40
161	17	2202	03	789	10	01	100.00	0.00	100.00

(1)	(2)	(3)					(4)	(5)	(6)
162	17	2202	04	200	02	01	118.99	0.00	118.99
163	17	2202	80	800	01	01	122.60	18.75	103.85
164	17	2202	80	800	05	01	76.00	0.00	76.00
165	17	2203	00	105	06	02	240.00	0.00	240.00
166	17	2203	00	105	08	01	81.00	0.00	81.00
167	17	2203	00	789	02	01	100.00	0.00	100.00
168	17	2203	00	789	04	02	60.00	0.00	60.00
169	17	2204	00	104	01	01	789.90	167.32	622.58
170	17	2204	00	104	02	01	354.00	0.00	354.00
171	17	2205	00	107	08	01	100.00	0.00	100.00
172	17	2225	01	277	01	01	120.00	59.04	60.96
173	17	2236	02	102	01	01	391.00	111.41	279.59
174	17	2236	02	102	02	01	551.19	338.77	212.42
175	17	2236	02	102	03	02	380.00	212.98	167.02
176	17	2236	02	789	01	01	109.50	0.00	109.50
177	17	2236	02	789	01	02	67.00	0.00	67.00
178	17	2236	02	789	02	01	286.00	212.95	73.05
179	18	2210	01	001	02	01	277.21	50.32	226.89
180	18	2210	01	102	02	01	764.50	577.46	187.04
181	18	2210	01	110	02	01	2900.06	1650.10	1249.96
182	18	2210	01	110	05	02	2016.42	1396.44	619.98
183	18	2210	01	110	05	04	620.30	225.12	395.18
184	18	2210	01	110	08	01	160.31	18.19	142.12
185	18	2210	01	110	16	01	550.00	272.06	277.94
186	18	2210	01	789	01	01	191.35	56.54	134.81
187	18	2210	01	789	02	01	700.00	342.51	357.49
188	18	2210	01	789	03	01	460.00	150.69	309.31
189	18	2210	02	101	01	01	111.11	58.06	53.05
190	18	2210	03	103	01	02	216.90	62.67	154.23
191	18	2210	03	104	01	01	240.31	184.43	55.88
192	18	2210	03	110	01	01	1541.26	1110.00	431.26
193	18	2210	05	105	01	01	8399.81	1962.00	6437.81
194	18	2210	05	105	04	01	880.00	695.28	184.72
195	18	2210	05	105	11	03	250.00	0.00	250.00
196	18	2210	05	105	11	04	250.00	0.00	250.00
197	18	2210	05	789	02	01	1600.19	1000.00	600.19
198	18	2210	05	789	03	01	300.00	200.00	100.00
199	18	2210	06	101	18	01	120.15	56.52	63.63
200	18	2210	06	101	22	01	450.00	6.12	443.88
201	18	2210	06	107	01	01	231.87	151.01	80.86
202	18	2210	80	800	02	03	200.00	0.68	199.32
203	18	2210	80	800	02	04	200.00	21.79	178.21

(1)	(2)	(3)					(4)	(5)	(6)
204	18	2210	80	800	04	01	530.00	75.78	454.22
205	18	2211	00	001	01	01	356.41	170.94	185.47
206	19	2070	00	115	01	06	262.00	155.67	106.33
207	19	3452	01	800	02	01	300.00	0.00	300.00
208	19	3452	80	104	05	01	100.00	0.00	100.00
209	19	3452	80	104	06	01	2439.21	1746.98	692.23
210	19	3452	80	104	07	01	442.71	226.07	216.64
211	19	3452	80	789	03	02	1600.19	0.00	1600.19
212	19	3452	80	800	02	01	118.60	0.00	118.60
213	19	3452	80	800	03	01	111.52	0.00	111.52
214	19	3452	80	800	04	01	147.81	0.00	147.81
215	19	3452	80	800	05	01	120.66	0.00	120.66
216	19	3452	80	800	09	01	107.40	0.00	107.40
217	19	3452	80	800	28	02	8399.81	0.00	8399.81
218	19	5452	80	190	03	01	200.00	25.00	175.00
219	20	2230	03	101	01	01	205.38	113.41	91.97
220	20	2230	03	101	05	02	56.00	0.00	56.00
221	20	2230	03	101	07	01	82.24	0.00	82.24
222	20	2230	03	101	25	01	52.32	0.00	52.32
223	21	2225	01	001	01	01	274.14	183.96	90.18
224	21	2225	01	277	04	01	662.17	335.21	326.96
225	21	2225	01	277	11	01	355.64	85.75	269.89
226	21	2225	01	789	23	01	2679.75	898.36	1781.39
227	21	2225	01	789	23	02	365.49	176.70	188.79
228	21	2225	01	789	23	04	183.34	41.38	141.96
229	21	2225	01	789	25	01	1030.00	501.30	528.70
230	21	2225	01	789	25	02	215.00	49.94	165.06
231	21	2225	01	789	26	01	1300.00	301.48	998.52
232	21	2225	01	789	27	01	300.00	0.00	300.00
233	21	2225	01	789	27	02	150.00	0.00	150.00
234	21	2225	01	789	28	01	2400.00	277.52	2122.48
235	21	2225	01	789	28	02	400.00	5.00	395.00
236	21	2225	01	789	28	04	100.00	0.00	100.00
237	21	2225	01	789	29	01	5000.00	0.00	5000.00
238	21	2225	01	789	29	02	300.00	0.00	300.00
239	21	2225	03	190	04	01	65.60	0.00	65.60
240	21	2225	03	277	02	01	800.00	438.93	361.07
241	21	2235	02	104	04	01	134.26	44.75	89.51
242	21	2235	02	107	03	01	70.42	5.67	64.75
243	21	2236	02	101	02	01	140.64	79.89	60.75
244	22	2216	02	104	01	01	140.00	0.00	140.00
245	22	2401	00	195	01	01	110.98	0.00	110.98

(1)	(2)	(3)					(4)	(5)	(6)
246	22	2404	00	195	02	01	250.00	0.00	250.00
247	22	2404	00	195	02	02	100.00	0.00	100.00
248	22	2404	00	195	04	01	100.00	0.00	100.00
249	22	2425	00	277	01	01	128.00	0.00	128.00
250	22	2851	00	103	01	01	698.80	233.26	465.54
251	22	2851	00	103	02	01	199.30	0.00	199.30
252	22	2852	08	195	01	01	434.87	60.54	374.33
253	22	2852	08	195	01	02	75.00	20.00	55.00
254	22	2852	08	789	01	01	122.50	0.00	122.50
255	22	4216	02	195	01	01	133.00	0.00	133.00
256	22	4216	02	789	01	01	52.00	0.00	52.00
257	22	4425	00	107	01	01	82.00	0.00	82.00
258	22	4425	00	108	01	01	314.00	0.00	314.00
259	22	4425	00	108	01	03	60.00	0.00	60.00
260	22	4851	00	195	01	02	300.00	0.00	300.00
261	22	4860	04	800	01	01	1700.00	0.00	1700.00
262	24	2401	00	102	01	01	801.63	315.32	486.31
263	24	2401	00	102	01	02	400.00	128.30	271.70
264	24	2401	00	102	01	04	453.00	37.46	415.54
265	24	2401	00	109	07	01	200.00	0.85	199.15
266	24	2401	00	113	03	01	110.00	18.15	91.85
267	24	2401	00	113	03	02	58.50	4.29	54.21
268	24	2401	00	119	01	01	385.00	252.51	132.49
269	24	2401	00	119	02	01	225.10	161.49	63.61
270	24	2401	00	119	02	02	69.00	0.00	69.00
271	24	2401	00	789	02	01	90.00	0.00	90.00
272	24	2401	00	789	09	01	142.00	0.00	142.00
273	24	2401	00	789	09	02	75.00	0.00	75.00
274	24	2401	00	800	10	01	507.00	0.00	507.00
275	24	2401	00	800	10	02	110.00	0.00	110.00
276	24	2415	01	277	01	01	650.00	440.00	210.00
277	24	2415	01	277	01	02	122.00	55.00	67.00
278	24	2415	01	789	01	02	329.78	0.00	329.78
279	24	2435	01	101	02	01	625.00	440.18	184.82
280	24	2435	01	101	02	02	100.00	36.67	63.33
281	24	2702	02	001	01	01	669.90	159.83	510.07
282	24	2702	02	001	01	02	53.00	2.64	50.36
283	25	2403	00	101	01	01	330.20	218.54	111.66
284	25	2403	00	101	01	02	151.62	85.04	66.58
285	25	2403	00	102	01	01	370.33	261.02	109.31
286	25	2403	00	789	03	01	115.00	0.00	115.00
287	26	2405	00	103	05	01	244.33	0.41	243.92

(1)	(2)	(3)					(4)	(5)	(6)
288	26	2405	00	103	05	02	250.00	0.00	250.00
289	26	2405	00	103	05	03	127.35	0.00	127.35
290	26	2405	00	103	05	04	173.81	2.00	171.81
291	26	2405	00	120	03	01	122.01	27.62	94.39
292	26	2405	00	800	03	01	116.16	21.80	94.36
293	26	2405	00	800	04	01	1564.38	1149.76	414.62
294	26	2405	00	800	04	02	179.57	103.22	76.35
295	26	2405	00	800	04	04	215.16	126.16	89.00
296	27	2515	00	102	01	01	440.80	232.21	208.59
297	27	2515	00	102	01	02	152.70	69.05	83.65
298	28	2851	00	001	02	01	196.35	85.95	110.40
299	28	2851	00	003	01	01	173.40	43.30	130.10
300	28	2851	00	104	01	01	89.71	17.16	72.55
301	28	2851	00	800	06	01	450.00	113.82	336.18
302	28	2851	00	800	11	01	85.00	30.92	54.08
303	28	2852	08	202	02	01	5513.00	3630.00	1883.00
304	28	2852	08	202	03	01	1500.00	1000.00	500.00
305	29	2801	05	001	01	01	1288.78	767.80	520.98
306	29	2801	05	001	02	02	1144.18	460.31	683.87
307	29	2801	05	001	02	03	788.81	181.45	607.36
308	29	2801	05	001	02	04	512.23	108.47	403.76
309	29	2801	05	800	10	01	1051.00	0.00	1051.00
310	29	2801	80	800	01	01	240.00	159.48	80.52
311	29	4801	05	799	01	01	1999.30	1116.33	882.97
312	29	4801	05	800	06	01	510.37	206.58	303.79
313	29	4801	05	800	11	01	135.00	38.31	96.69
314	29	4801	05	800	46	01	975.64	746.11	229.53
315	29	4801	05	800	47	01	450.18	206.66	243.52
316	29	4801	05	800	48	01	3031.40	1524.55	1506.85
317	29	4801	05	800	49	01	1749.00	1000.00	749.00
318	30	3051	02	102	01	01	197.76	130.47	67.29
319	31	7610	00	202	02	07	140.00	48.92	91.08
320	31	7610	00	204	01	07	125.00	62.99	62.01
321	32	2056	00	101	01	01	200.00	18.28	181.72
322	32	2205	00	106	01	01	100.00	7.70	92.30
323	32	2235	02	101	01	01	80.00	8.84	71.16
324	32	2405	00	800	03	03	2998.00	2231.58	766.42
325	32	3452	01	800	01	01	214.00	23.70	190.30
326	32	4202	01	202	01	01	275.00	154.78	120.22
327	32	4202	01	202	01	02	100.00	12.95	87.05
328	32	4202	01	789	01	01	100.00	16.07	83.93
329	32	4202	01	789	02	01	150.00	74.80	75.20

(1)	(2)	(3)					(4)	(5)	(6)
330	32	4202	01	789	03	01	100.00	9.76	90.24
331	32	4202	01	800	02	01	800.00	363.44	436.56
332	32	4202	01	800	02	02	100.00	0.00	100.00
333	32	4202	03	800	01	01	600.00	134.58	465.42
334	32	4202	03	800	01	02	311.00	0.56	310.44
335	32	4202	03	800	01	04	100.00	1.84	98.16
336	32	4210	01	110	01	02	110.00	10.92	99.08
337	32	4210	01	110	04	03	475.00	45.53	429.47
338	32	4210	01	800	01	01	700.00	0.00	700.00
339	32	4235	02	800	01	01	74.20	0.00	74.20
340	32	4405	00	104	01	04	500.00	171.35	328.65
341	32	5055	00	800	02	02	230.00	0.00	230.00
342	32	5055	00	800	03	01	500.00	0.00	500.00
343	32	5452	01	800	14	01	400.00	0.00	400.00
344	32	5452	01	800	16	03	91.00	7.74	83.26
345	32	5452	01	800	17	03	283.67	60.03	223.64
346	32	5452	01	800	20	01	266.00	0.00	266.00
347	32	5452	01	800	21	02	232.00	50.00	182.00
348	32	5452	01	800	22	04	312.00	0.00	312.00
349	32	5452	01	800	23	04	52.75	0.00	52.75
350	33	2048	00	200	01	01	4000.00	2853.00	1147.00
351	33	2049	02	213	01	07	66.00	0.00	66.00
		Total					**2,99,384.97**	**82,826.17**	**2,16,558.80**

Appendix 2.2
(Reference: Paragraph 2.3.3; Page 36)

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

(₹ in lakh)

Sl.No.	Grant	Heads of Account					Provision	Expenditure	Excess
(1)	(2)	(3)					(4)	(5)	(6)
1	03	2052	00	090	02	01	154.50	229.68	75.18
2	07	2040	00	101	02	01	0.00	54.83	54.83
3	10	2217	80	191	10	01	200.00	400.00	200.00
4	10	2501	04	105	06	01	10.00	75.00	65.00
5	10	3425	60	800	04	01	29.50	84.34	54.84
6	16	2059	60	051	02	01	128.47	218.55	90.08
7	16	2059	60	051	02	04	0.00	98.49	98.49
8	16	2702	02	001	01	01	84.66	158.53	73.87
9	16	2702	02	001	01	02	41.44	125.38	83.94
10	16	4059	01	001	01	01	1123.51	3379.90	2256.39
11	16	4059	01	001	01	02	131.92	441.32	309.40
12	16	4059	01	001	01	04	33.11	91.95	58.84
13	16	4215	02	001	01	01	950.85	2503.37	1552.52
14	16	4215	02	001	01	02	71.98	216.19	144.21
15	17	2202	01	800	01	01	1283.53	1797.58	514.05
16	17	2202	01	800	01	02	169.00	346.86	177.86
17	17	2202	01	800	01	04	58.27	327.08	268.81
18	17	2202	02	109	02	01	508.64	1967.65	1459.01
19	17	2202	02	109	02	02	47.00	466.44	419.44
20	17	2202	02	109	02	03	26.13	396.76	370.63
21	17	2202	02	109	08	01	509.11	1325.71	816.60
22	17	2202	02	109	08	02	56.00	292.08	236.08
23	17	2202	02	109	08	03	21.70	73.35	51.65
24	17	2202	02	109	08	04	23.35	186.47	163.12
25	17	2202	03	103	02	01	61.00	140.07	79.07
26	17	2202	03	103	10	01	100.08	211.52	111.44
27	17	2202	03	103	12	01	130.77	321.99	191.22
28	17	2202	03	103	15	02	113.80	172.47	58.67
29	17	2202	80	800	02	01	16.45	117.41	100.96
30	17	2203	00	105	01	01	436.76	549.46	112.70
31	17	2203	00	105	05	01	54.00	107.61	53.61
32	17	2205	00	107	04	01	250.00	345.00	95.00
33	18	2210	01	001	04	01	15.90	139.29	123.39
34	18	2210	01	110	13	01	1697.57	2804.75	1107.18
35	18	2210	01	110	13	02	378.30	1061.53	683.23

(1)	(2)	(3)					(4)	(5)	(6)
36	18	2210	01	110	13	03	218.00	324.82	106.82
37	18	2210	01	110	13	04	243.00	478.53	235.53
38	18	2210	01	110	14	01	785.59	1215.24	429.65
39	18	2210	03	110	02	01	64.66	378.75	314.09
40	18	2210	03	110	02	02	30.20	155.82	125.62
41	18	2210	06	101	19	01	17.50	73.11	55.61
42	18	2211	00	101	02	01	0.03	239.76	239.73
43	18	2211	00	101	02	02	0.02	70.79	70.77
44	20	2230	03	101	02	01	28.77	102.66	73.89
45	20	2230	03	101	06	01	17.95	69.04	51.09
46	33	2049	01	200	01	07	975.00	1713.94	738.94
47	33	2049	01	200	02	07	700.00	862.74	162.74
		Total					**11,998.02**	**26,913.81**	**14,915.79**

Appendix 2.3
(Reference: Paragraph 2.3.4; Page 37)

Excessive/unnecessary re-appropriation of funds

(₹ in lakh)

Sl.No	Grant	Heads of Account					Provision	Re-appropriation	Total	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)	(7)	(8)
1	01	2011	02	101	01	01	100.00	1.50	101.50	38.95	62.55
2	06	2029	00	101	03	01	503.83	8.12	511.95	465.78	46.17
3	06	2216	03	102	01	02	84.64	1.05	85.69	1.68	84.01
4	09	3451	00	090	02	01	20.00	4.39	24.39	17.89	6.50
5	10	2216	80	800	12	01	0.00	9.22	9.22	0.00	9.22
6	10	3475	00	108	01	04	25.00	60.37	85.37	0.00	85.37
7	10	3475	00	789	01	04	0.00	16.21	16.21	0.00	16.21
8	12	2055	00	104	01	02	103.00	8.25	111.25	83.69	27.56
9	12	2055	00	104	01	01	3216.73	19.00	3235.73	1585.74	1649.99
10	12	2055	00	109	01	01	2802.00	32.00	2834.00	2423.78	410.22
11	16	2059	60	051	02	02	118.16	121.84	240.00	79.75	160.25
12	16	2215	01	101	01	01	1200.00	100.00	1300.00	1184.40	115.60
13	16	2215	01	101	01	03	38.00	7.14	45.14	27.93	17.21
14	16	3054	80	001	01	01	789.43	2.00	791.43	742.47	48.96
15	16	3054	80	800	01	04	15.00	5.00	20.00	4.88	15.12
16	16	4711	03	789	01	01	25.00	8.27	33.27	23.14	10.13
17	16	5054	04	800	03	04	99.25	3.39	102.64	92.92	9.72
18	16	5054	04	800	05	01	950.00	277.00	1227.00	950.00	277.00
19	17	2202	01	800	04	01	636.00	35.23	671.23	595.52	75.71
20	17	2202	02	109	14	01	220.00	19.60	239.60	0.00	239.60
21	17	2202	02	109	14	02	60.00	2.70	62.70	0.00	62.70
22	17	2236	02	102	03	01	770.00	110.67	880.67	716.48	164.19
23	18	2210	01	110	05	02	2016.42	5.76	2022.18	1396.44	625.74
24	18	2210	02	101	01	03	16.55	1.74	18.29	10.71	7.58
25	18	2210	05	105	11	02	0.00	43.56	43.56	0.00	43.56
26	19	2075	00	800	01	01	83.00	11.21	94.21	75.45	18.76
27	20	2230	03	101	17	02	32.46	6.91	39.37	30.99	8.38
28	21	2225	01	277	11	01	355.64	49.10	404.74	85.75	318.99
29	21	2225	80	800	02	01	20.75	22.50	43.25	20.75	22.50
30	21	2235	02	101	13	01	29.56	1.15	30.71	29.40	1.31
31	21	2235	02	102	01	02	66.00	11.30	77.30	64.52	12.78
32	21	2235	02	200	01	01	1.06	6.84	7.90	1.05	6.85
33	24	2401	00	105	04	01	0.00	10.00	10.00	0.00	10.00
34	25	2403	00	101	10	01	2.66	1.18	3.84	1.18	2.66
35	26	2405	00	120	03	02	58.12	16.04	74.16	17.02	57.14
36	26	2405	00	800	03	04	16.31	4.50	20.81	6.43	14.38

(1)	(2)	(3)					(4)	(5)	(6)	(7)	(8)
37	26	2405	00	800	03	01	116.16	14.83	130.99	21.80	109.19
38	29	2801	05	001	02	01	5008.98	23.97	5032.95	4383.27	649.68
39	29	4801	05	800	49	01	1749.00	2051.00	3800.00	1000.00	2800.00
40	32	4202	01	800	02	01	800.00	148.68	948.68	363.44	585.24
41	32	4401	00	800	01	01	100.00	1.54	101.54	51.54	50.00
		Total					**22,248.71**	**3,284.76**	**25,533.47**	**16,594.74**	**8,938.73**

Appendix 2.4
(Reference: Paragraph 2.3.5; Page 37)

Cases of substantial surrenders made during 2012-13

(₹ in lakh)

Sl.No.	Grant Number	Heads of Account					Provision	Surrender
(1)	(2)	(3)					(4)	(5)
1	01	2011	02	101	01	01	131.60	76.24
2	06	2216	03	102	01	02	84.64	84.01
3	06	2216	03	102	01	04	48.20	48.20
4	06	2235	60	101	01	01	450.00	450.00
5	06	2235	60	101	01	02	50.00	34.00
6	06	2245	02	101	01	01	104.50	71.20
7	06	2245	02	101	01	02	50.00	38.00
8	06	2245	02	101	01	04	20.00	13.00
9	06	2245	80	001	01	01	110.11	60.29
10	06	2245	80	001	03	01	16.50	14.25
11	06	2245	80	001	03	02	16.20	14.46
12	06	2245	80	001	05	02	16.10	14.46
13	06	2245	80	789	01	01	13900.52	13900.52
14	06	2245	80	800	04	01	66099.48	66099.48
15	06	2408	01	102	02	01	15.40	15.40
16	06	2408	01	102	04	01	1380.00	1315.15
17	06	3456	00	190	01	01	197.00	163.12
18	06	3456	00	190	03	01	50.00	50.00
19	08	2041	00	001	01	01	191.75	146.05
20	09	3451	00	090	07	01	105.00	105.00
21	10	2216	80	789	08	01	1138.00	1138.00
22	10	2216	80	800	02	01	158.00	90.60
23	10	2216	80	800	04	01	1063.00	1063.00
24	10	2216	80	800	04	02	371.00	371.00
25	10	2216	80	800	04	03	45.00	45.00
26	10	2216	80	800	10	01	1642.90	835.53
27	10	2216	80	800	11	01	348.59	298.59
28	10	2217	01	789	01	01	213.25	173.25
29	10	2217	05	789	03	02	56.00	37.44
30	10	2217	05	789	03	04	64.00	64.00
31	10	2217	05	800	03	02	400.00	302.56
32	10	2217	05	800	03	03	100.00	100.00
33	10	2217	05	800	03	04	100.00	60.37
34	10	2217	80	001	01	01	195.70	112.88
35	10	2217	80	001	02	01	484.70	386.84

(1)	(2)	(3)					(4)	(5)
36	10	2217	80	001	05	01	160.00	101.33
37	10	2217	80	800	04	01	7420.10	5938.62
38	10	2217	80	800	07	01	1625.00	1625.00
39	10	2217	80	800	07	02	250.00	250.00
40	10	2217	80	800	07	03	125.00	125.00
41	10	2217	80	800	07	04	125.00	125.00
42	10	2515	00	101	05	01	142.77	142.77
43	10	2515	00	101	05	02	40.00	40.00
44	10	2515	00	101	16	01	100.00	100.00
45	10	2515	00	101	18	01	50.20	50.20
46	10	2515	00	101	24	01	59.64	57.01
47	10	2515	00	101	27	01	59.64	59.64
48	10	2515	00	789	09	01	400.00	389.60
49	10	2515	00	789	09	02	130.64	122.30
50	10	2575	60	101	01	01	750.00	750.00
51	10	2575	60	101	01	02	250.00	250.00
52	10	2575	60	789	01	01	500.00	500.00
53	10	2575	60	789	01	02	125.00	125.00
54	10	3054	04	337	03	01	4080.30	4080.30
55	10	3054	04	337	03	02	947.70	947.70
56	10	3425	60	800	01	01	105.00	80.40
57	10	3475	00	108	01	01	100.00	100.00
58	10	3475	00	108	01	02	50.00	50.00
59	12	2055	00	104	01	01	3216.73	1645.73
60	12	2055	00	108	01	01	1028.00	552.00
61	12	2055	00	800	01	02	100.00	100.00
62	12	2070	00	108	01	01	131.25	112.74
63	12	2070	00	108	03	01	545.38	279.86
64	16	2059	80	001	02	01	5168.71	3992.32
65	16	2059	80	001	02	02	857.88	552.80
66	16	2059	80	001	02	04	185.45	148.65
67	16	2215	01	800	03	01	900.00	900.00
68	16	2215	02	001	01	01	2885.33	1926.23
69	16	2215	02	001	01	02	273.70	146.24
70	16	2215	02	001	01	04	81.58	46.63
71	16	2702	01	101	02	01	80.00	63.31
72	16	2702	01	101	03	04	120.00	65.43
73	16	2702	01	103	01	01	50.00	46.00
74	16	2702	01	104	01	01	80.00	57.96
75	16	3054	04	789	01	02	75.00	47.88
76	16	3054	04	789	02	02	150.00	100.00

(1)	(2)	(3)					(4)	(5)
77	16	3054	04	800	01	02	175.00	96.17
78	16	3054	04	800	01	04	200.00	129.10
79	16	3054	04	800	03	02	135.00	69.71
80	16	3054	80	052	01	01	37.01	36.51
81	16	3054	80	800	01	01	108.50	55.50
82	16	4711	03	800	04	01	935.00	512.78
83	17	2202	01	108	01	01	1454.31	1043.59
84	17	2202	01	800	06	01	695.73	390.07
85	17	2202	02	109	01	01	3455.00	1922.40
86	17	2202	02	109	01	02	800.00	502.50
87	17	2202	03	103	23	01	1500.00	1500.00
88	17	2202	03	103	23	02	200.00	200.00
89	17	2203	00	105	06	02	240.00	240.00
90	17	2203	00	789	02	01	100.00	100.00
91	17	2203	00	789	04	02	60.00	60.00
92	17	2204	00	104	01	01	789.90	616.22
93	17	2236	02	102	01	01	391.00	227.20
94	17	2236	02	789	01	01	109.50	109.50
95	17	2236	02	789	01	02	67.00	67.00
96	17	2236	02	789	01	04	40.75	40.75
97	18	2210	01	110	16	01	550.00	277.86
98	18	2210	01	789	01	01	191.35	134.80
99	18	2210	01	789	02	01	700.00	356.76
100	18	2210	01	789	03	01	460.00	309.29
101	18	2210	05	105	01	01	8399.81	6432.97
102	18	2210	06	101	22	01	450.00	441.36
103	18	2210	80	800	02	03	200.00	199.32
104	18	2210	80	800	02	04	200.00	178.21
105	19	3452	01	102	04	01	37.70	36.29
106	19	3452	01	800	02	01	300.00	300.00
107	19	3452	80	104	05	01	100.00	100.00
108	19	3452	80	104	07	02	40.00	38.72
109	19	3452	80	104	07	03	30.00	23.20
110	19	3452	80	789	03	02	1600.19	1600.19
111	19	3452	80	800	28	02	8399.81	8399.81
112	19	5452	80	190	03	01	200.00	175.00
113	20	2230	01	103	03	03	32.49	16.32
114	20	2230	03	101	05	02	56.00	56.00
115	20	2230	03	101	07	01	82.24	82.24
116	20	2230	03	101	23	03	33.31	33.31
117	20	2230	03	101	23	04	35.00	35.00
118	20	2230	03	101	25	01	52.32	52.32

(1)	(2)	(3)					(4)	(5)
119	21	2225	01	277	12	01	60.00	31.51
120	21	2225	01	789	23	01	2679.75	1776.68
121	21	2225	01	789	23	02	365.49	188.74
122	21	2225	01	789	23	04	183.34	141.83
123	21	2225	01	789	25	02	215.00	165.00
124	21	2225	01	789	25	04	55.00	50.00
125	21	2225	01	789	26	01	1300.00	998.52
126	21	2225	01	789	27	01	300.00	300.00
127	21	2225	01	789	27	02	150.00	150.00
128	21	2225	01	789	27	04	50.00	50.00
129	21	2225	01	789	28	01	2400.00	2122.48
130	21	2225	01	789	28	02	400.00	374.10
131	21	2225	01	789	28	04	100.00	100.00
132	21	2225	01	789	29	01	5000.00	3600.00
133	21	2225	01	789	29	02	300.00	300.00
134	21	2225	03	190	01	01	50.00	50.00
135	21	2225	03	190	04	01	65.60	53.08
136	21	4235	02	190	01	01	31.00	31.00
137	22	2216	02	104	01	01	140.00	140.00
138	22	2216	02	789	01	01	39.00	39.00
139	22	2401	00	195	01	01	110.98	110.98
140	22	2401	00	789	01	01	13.50	13.50
141	22	2404	00	195	01	01	25.00	25.00
142	22	2404	00	195	02	01	250.00	250.00
143	22	2404	00	195	02	02	100.00	100.00
144	22	2404	00	195	04	01	100.00	100.00
145	22	2404	00	789	02	01	50.00	50.00
146	22	2425	00	108	01	01	37.83	37.83
147	22	2425	00	277	01	01	128.00	123.00
148	22	2851	00	103	01	01	698.80	465.54
149	22	2851	00	103	02	01	199.30	199.30
150	22	2852	08	195	01	01	434.87	374.33
151	22	2852	08	195	01	02	75.00	55.00
152	22	2852	08	195	01	03	20.00	14.00
153	22	2852	08	195	01	04	20.00	20.00
154	22	2852	08	789	01	01	122.50	122.50
155	22	2852	08	789	01	02	35.50	35.50
156	22	2852	08	789	02	01	38.00	38.00
157	22	4216	02	195	01	01	133.00	133.00
158	22	4216	02	195	01	02	13.00	13.00
159	22	4216	02	789	01	01	52.00	52.00
160	22	4425	00	107	01	01	82.00	82.00

(1)	(2)	(3)					(4)	(5)
161	22	4425	00	107	03	01	30.00	30.00
162	22	4425	00	108	01	01	314.00	314.00
163	22	4425	00	108	01	02	40.00	40.00
164	22	4425	00	108	01	03	60.00	60.00
165	22	4425	00	789	03	01	34.00	34.00
166	22	4435	01	195	01	01	20.00	20.00
167	22	4435	01	195	01	02	30.00	30.00
168	22	4851	00	195	01	02	300.00	300.00
169	22	4860	04	800	01	01	1700.00	1700.00
170	23	3454	02	001	01	02	57.98	33.62
171	23	3454	02	800	06	01	27.88	16.51
172	24	2245	02	101	01	01	35.00	35.00
173	24	2245	02	101	01	02	25.00	25.00
174	24	2401	00	102	01	01	801.63	485.58
175	24	2401	00	102	01	02	400.00	270.37
176	24	2401	00	102	01	04	453.00	415.48
177	24	2401	00	109	07	01	200.00	200.00
178	24	2401	00	109	07	02	50.00	50.00
179	24	2401	00	110	01	01	43.00	37.00
180	24	2401	00	113	03	01	110.00	91.85
181	24	2401	00	113	03	02	58.50	54.13
182	24	2401	00	119	01	03	60.00	32.60
183	24	2401	00	119	02	02	69.00	69.00
184	24	2401	00	119	05	01	25.00	25.00
185	24	2401	00	789	01	02	56.00	31.22
186	24	2401	00	789	01	04	20.00	12.27
187	24	2401	00	789	02	01	90.00	90.00
188	24	2401	00	789	03	01	30.00	30.00
189	24	2401	00	789	04	01	25.00	15.00
190	24	2401	00	789	09	01	142.00	142.00
191	24	2401	00	789	09	02	75.00	75.00
192	24	2401	00	800	07	04	25.00	25.00
193	24	2401	00	800	10	01	507.00	507.00
194	24	2401	00	800	10	02	110.00	110.00
195	24	2401	00	800	10	04	45.00	45.00
196	24	2401	00	800	12	01	25.00	25.00
197	24	2406	01	102	05	01	33.21	21.18
198	24	2415	01	789	01	02	329.78	329.78
199	24	2435	01	101	02	02	100.00	63.33
200	24	2435	01	101	02	04	30.00	22.50
201	24	2702	02	001	01	01	669.90	509.72
202	24	2702	02	001	01	02	53.00	50.03

(1)	(2)	(3)					(4)	(5)
203	24	2702	02	789	01	01	20.00	18.00
204	25	2403	00	001	01	02	15.03	15.03
205	25	2403	00	102	02	01	21.80	11.36
206	25	2403	00	103	03	01	49.85	26.28
207	25	2403	00	103	03	02	19.78	15.65
208	25	2403	00	104	01	01	15.60	15.60
209	25	2403	00	113	04	01	38.41	33.46
210	25	2403	00	789	03	01	115.00	115.00
211	25	2403	00	789	03	02	30.00	30.00
212	26	2405	00	103	05	01	244.33	229.09
213	26	2405	00	103	05	02	250.00	235.00
214	26	2405	00	103	05	03	127.35	125.35
215	26	2405	00	103	05	04	173.81	166.32
216	26	2405	00	109	02	01	57.09	37.82
217	26	2405	00	120	03	01	122.01	94.38
218	26	2405	00	120	03	02	58.12	57.12
219	26	2405	00	800	03	01	116.16	108.85
220	26	2405	00	800	03	02	29.35	21.52
221	26	2405	00	800	03	04	16.31	14.38
222	26	4405	00	195	01	01	12.00	12.00
223	27	2515	00	102	01	02	152.70	83.65
224	27	2515	00	789	02	01	24.72	24.12
225	27	2515	00	789	02	02	11.48	10.10
226	27	2515	00	800	01	01	46.50	45.69
227	28	2851	00	001	02	01	196.35	110.17
228	28	2851	00	003	01	01	173.40	123.17
229	28	2851	00	104	01	01	89.71	72.38
230	28	2851	00	104	01	02	21.32	14.18
231	28	2851	00	800	06	01	450.00	336.05
232	28	2851	00	800	06	02	50.00	50.00
233	28	2851	00	800	11	01	85.00	53.58
234	29	2801	05	001	02	02	1147.98	648.13
235	29	2801	05	001	02	03	788.81	604.66
236	29	2801	05	001	02	04	512.23	403.37
237	29	2801	05	800	10	01	1051.00	1051.00
238	31	7610	00	202	02	07	140.00	91.07
239	32	2056	00	101	01	01	200.00	181.72
240	32	2202	01	800	01	01	50.00	35.43
241	32	2202	01	800	01	02	34.00	27.54
242	32	2202	01	800	01	03	24.00	13.76
243	32	2202	02	109	01	01	50.00	43.83
244	32	2202	02	109	01	02	15.00	13.59

(1)	(2)	(3)					(4)	(5)
245	32	2202	02	109	01	03	17.00	15.69
246	32	2202	02	109	01	04	50.00	33.68
247	32	2202	02	109	02	02	50.00	38.82
248	32	2205	00	105	01	01	55.00	48.49
249	32	2205	00	106	01	01	100.00	92.30
250	32	2210	01	110	01	01	40.00	26.94
251	32	2210	01	110	01	02	50.00	35.28
252	32	2210	01	110	02	02	15.00	14.58
253	32	2210	01	110	03	02	22.00	19.47
254	32	2210	01	800	01	01	25.00	17.76
255	32	2225	80	789	01	01	35.00	34.72
256	32	2225	80	789	01	02	25.00	13.53
257	32	2230	03	101	01	01	45.00	31.48
258	32	2230	03	101	01	02	20.00	17.17
259	32	2235	02	101	01	01	80.00	71.16
260	32	2235	02	101	01	02	40.00	39.93
261	32	2235	02	101	02	01	40.00	33.83
262	32	2235	02	800	01	01	37.00	35.27
263	32	2235	02	800	02	01	40.00	36.13
264	32	2403	00	101	01	01	25.00	13.46
265	32	2405	00	800	02	01	30.00	30.00
266	32	2801	05	800	01	01	20.00	18.51
267	32	2851	00	800	01	01	18.00	16.12
268	32	2851	00	800	01	02	12.00	10.88
269	32	3452	01	800	01	01	214.00	190.30
270	32	3452	01	800	01	02	27.00	25.65
271	32	4202	01	201	02	01	15.00	10.06
272	32	4202	01	202	01	02	100.00	87.05
273	32	4202	01	203	01	02	40.00	21.95
274	32	4202	01	203	03	01	30.00	23.13
275	32	4202	01	789	01	01	100.00	83.93
276	32	4202	01	789	01	04	50.00	43.60
277	32	4202	01	789	02	01	150.00	75.20
278	32	4202	01	789	02	02	50.00	37.68
279	32	4202	01	789	02	04	50.00	45.54
280	32	4202	01	789	03	01	100.00	90.24
281	32	4202	01	789	03	02	50.00	29.57
282	32	4202	01	800	02	02	100.00	100.00
283	32	4202	01	800	02	04	50.00	48.68
284	32	4202	03	800	01	01	600.00	465.42
285	32	4202	03	800	01	02	311.00	310.44
286	32	4202	03	800	01	04	100.00	98.16

(1)	(2)	(3)					(4)	(5)
287	32	4210	01	110	01	02	110.00	99.08
288	32	4210	01	110	01	04	50.00	37.48
289	32	4210	01	110	04	03	475.00	429.47
290	32	4210	01	789	01	01	20.00	20.00
291	32	4210	01	789	01	04	25.00	20.21
292	32	4210	01	789	02	02	25.00	24.51
293	32	4210	01	800	01	01	700.00	700.00
294	32	4225	80	789	01	01	27.00	27.00
295	32	4235	01	800	02	01	40.00	34.76
296	32	4235	02	800	01	01	74.20	69.43
297	32	4801	05	800	02	01	31.50	25.10
298	32	5055	00	800	01	01	20.00	18.31
299	32	5055	00	800	02	02	230.00	230.00
300	32	5055	00	800	03	01	500.00	500.00
		Total					**1,92,721.30**	**1,71,519.65**

Appendix 2.5
(Reference: Paragraph 2.3.6; Page 37)

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

(₹ in crore)

Sl.No.	Grant Number	Description	Savings	Amount Surrendered	Amount not surrendered
		Revenue			
1	06	Revenue and Food	847.80	845.08	2.72
2	10	District Administration	222.83	217.75	5.08
3	12	Police	51.42	42.39	9.03
4	16	Public Works	113.39	92.22	21.17
5	17	Education	128.62	107.22	21.40
6	18	Medical	126.73	121.21	5.52
7	19	Information and Publicity	122.78	114.89	7.89
8	21	Social Welfare	144.72	121.36	23.36
9	32	Building Programmes	22.21	16.52	5.69
		Total - Revenue	**1,780.50**	**1,678.64**	**101.86**
		Capital			
1	16	Public Works	62.27	30.25	32.02
2	29	Electricity	41.37	5.44	35.93
3	32	Building Programmes	70.19	43.15	27.04
		Total - Capital	**173.83**	**78.84**	**94.99**
		Grand Total	**1,954.33**	**1,757.48**	**196.85**

Appendix 2.6
(Reference: Paragraph 2.3.7; Page 37)

Details of rush of expenditure during last quarter of the year and during March 2013

Sl. No.	Grant Number	Head of Account	Total expenditure during the year (₹)	Expenditure incurred (₹)		Percentage to total expenditure	
				During last quarter of the year	During March 2013	During last quarter of the year	During March 2013
1.	17	2236 02 102 01 01	11140812	7459643	6819963	66.96	61.22
2.		2236 02 102 02 02	16234509	9321584	8968600	57.42	55.24
3.		2236 02 102 02 04	5418755	5172761	5124901	95.46	94.58
4.	20	2030 03 101 15 01	2569551	1722146	1649236	67.02	64.18
5.	21	2236 02 101 01 01	24798879	19177559	18547644	77.33	74.79
6.		2236 02 101 01 02	3993137	3505089	3413228	87.78	85.48
7.	24	2401 00 113 03 01	1814539	1159040	1131000	63.88	62.33
8.		2702 02 001 01 01	15983101	9229028	8364964	57.74	52.34
9.	26	2405 00 120 03 01	2762475	2504847	2500000	90.67	90.50
10.		2405 00 800 03 01	2180494	1564183	1478495	71.74	67.81
11.	28	2851 00 001 04 01	1786560	1566657	1512612	87.69	84.67

Appendix 3.1
(Reference: Paragraph 3.1; Page 41)

Details of outstanding utilisation certificates

Sl. No.	Department	Number of certificates outstanding	Amount (₹ in lakh)
1.	Adi-dravidar Welfare	172	6979.66
2.	Agriculture	27	1215.30
3.	Animal Husbandry and Animal Welfare	18	555.44
4.	Art and Culture	3	5.97
5.	Civil Supplies and Consumer Affairs	9	392.92
6.	Co-operation	24	1513.42
7.	Education	24	2051.44
8.	Fisheries and Fishermen Welfare	45	1205.46
9.	Health and Family Welfare	2	0.92
10.	Hindu Religious Institutions/WAKF Board	145	427.54
11.	Information Technology	2	4.44
12.	Labour	4	36.84
13.	Local Administration	814	13470.52
14.	Science, Technology and Environment	6	65.96
15.	Social Welfare	7	183.22
16.	Town and Country Planning	235	6695.58
17.	Women and Child Development	4	25.00
	Total	**1,541**	**34,829.63**

Appendix 3.2
(Reference: Paragraph 3.2; Page 42)

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.	The Indian National Trust for Art, Culture and Heritage	2006-07 to 2011-12
2.	Fishermen Co-operative Union, Karaikal	2006-07 to 2011-12
3.	Puducherry Municipality	2008-09 to 2011-12
4.	Oulgaret Municipality	2008-09 to 2011-12
5.	Karaikal Municipality	2008-09 to 2011-12
6.	Mahe Municipality	2008-09 to 2011-12
7.	Yanam Municipality	2008-09 to 2011-12
8.	Ariankuppam Commune Panchayat	2008-09 to 2011-12
9.	Villianur Commune Panchayat	2008-09 to 2011-12
10.	Bahour Commune Panchayat	2008-09 to 2011-12
11.	Mannadipet Commune Panchayat	2008-09 to 2011-12
12.	Nettapakkam Commune Panchayat	2008-09 to 2011-12
13.	Neravy Commune Panchayat	2008-09 to 2011-12
14.	Kottucherry Commune Panchayat	2008-09 to 2011-12
15.	T.R.Pattinam Commune Panchayat	2008-09 to 2011-12
16.	Thirunallar Commune Panchayat	2008-09 to 2011-12
17.	Nedungadu Commune Panchayat	2008-09 to 2011-12
18.	Pondicherry Women's Commission	2009-10 to 2011-12
19.	Pondicherry Fishing Harbour Management Society	2009-10 to 2011-12
20.	Renewable Energy Agency, Puducherry	2010-11 to 2011-12
21.	Krishi Vigyan Kendra, Puducherry	2010-11 to 2011-12
22.	Pondicherry Medical Relief Society for poor	2010-11 to 2011-12
23.	Fish Farmers Development Agency, Karaikal	2010-11 to 2011-12
24.	Pondicherry Housing Board	2010-11 to 2011-12
25.	Pondicherry Fishermen Welfare Distress Relief Society	2010-11 to 2011-12
26.	District Institute of Education and Training	2011-12
27.	Sarva Shiksha Abiyan	2011-12
28.	Pondicherry Institute of Hotel Management and Catering Technology	2011-12
29.	Pondicherry Khadi and Village Industries Board	2011-12
30.	Rajiv Gandhi School of Sports, Puducherry	2011-12
31.	Pondicherry Institute of Linguistics and Culture	2011-12
32.	Pondicherry Market Committee	2011-12

Appendix 3.3
(Reference: Paragraph 3.2; Page 42)

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

Sl. No.	Name of the Autonomous Body/Authority
1.	Board of Higher Secondary Education
2.	Community College, Karaikal
3.	Mahila Mandals, Karaikal
4.	Pondicherry Building Centre
5.	Thondaimandala Numismatic Society
6.	Karaikal Planning Authority, Karaikal
7.	Technical Education Quality Improvement Programme

Appendix 3.4
(Reference: Paragraph 3.4; Page 44)

Department/category-wise details of loss to Government due to theft, misappropriation/loss of Government material

Sl. No	Name of the Department	Theft and Loss cases		Misappropriation/ Loss of Government Material		Total	
		Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)
1.	Adi-Dravidar Welfare	--	--	1	1.55	1	1.55
2.	Agriculture	6	1.89	1	5.15	7	7.04
3.	Animal Husbandry	--	--	1	41.57	1	41.57
4.	Art and Culture	3	0.37	--	--	3	0.37
5.	Education	24	0.99	3	21.86	26	22.85
6.	Electricity	254	4,293.19	2	82.35	256	4,375.54
7.	Health and Family Welfare	9	0.62	--	--	9	0.62
8.	Information Technology	1	1.15	--	--	1	1.15
9.	Labour	2	0.50*	--	--	2	0.50
10.	Local Administration	5	1.96*	1	0.47[1]	6	2.43
11.	Police	--	--	1	0.30[2]	1	0.30
12.	Public Works	4	0.22*	2	5.02	6	5.24
13.	Revenue	1	0.84	--	--	1	0.84
14.	Tourism	1	*	--	--	1	*
15.	Women and Child Development	1	3.75	--	--	1	3.75
	Total	**311**	**4,305.48**	**12**	**158.27**	**323**	**4,463.75**

*** Value of one of the case not available**

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

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

Glossary of terms and abbreviations used in the Report

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

Terms	Description
Average interest rate	Average interest rate is defined as the percentage of interest payment made to average financial liabilities of the State during the year i.e. (sum of opening and closing balances of fiscal liabilities /2) x 100
Debt sustainability	Debt sustainability is defined as the ability of the Union Territory to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. It also refers to the sufficiency of liquid assets to meet current or committed obligations and the capacity to keep a balance between the costs of additional borrowings and the returns from such borrowings.
Debt stabilisation	A necessary condition for stability states that if the rate of growth of the economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero, positive or moderately negative. Given the rate spread (GSDP growth rate – interest rate) and the quantum spread (Debt X rate spread), the debt sustainability condition states that if the quantum spread together with the primary deficit is zero, the debt-GSDP ratio would be constant or the debt would stabilize eventually. On the other hand, if the primary deficit together with the quantum spread turns out to be negative, the debt-GSDP ratio would be rising. In case it is positive, the debt-GSDP ratio would eventually be falling.
Primary expenditure	Primary expenditure of the State, defined as the total expenditure net of the interest payments, indicates the expenditure incurred on the transactions undertaken during the year.

Abbreviations	Full form
BCR	Balance from Current Revenue
BPL	Below Poverty Line
CAGR	Compound Annual Growth Rate
FRBM Act	Fiscal Responsibility and Budget Management Act
GOI	Government of India
GSDP	Gross State Domestic Product
PRIs	Panchayat Raj Institutions
ROG	Rate of Growth
RR	Revenue Receipts
UCs	Utilisation Certificates
GIA	Grants-in-aid