

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

**for the year ended March 2014**

**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 2014. Information has been obtained from the Government of Union Territory 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 2014, 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 2014. 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

**High share of revenue expenditure in total expenditure:** The revenue expenditure of ₹ 4,483 crore during 2013-14 constituted 92.51 *per cent* of total expenditure. The committed expenditure such as salaries, pension and interest payments constituted around 50 and 48 *per cent* of revenue receipts and revenue expenditure respectively.

**Inadequate priority to Development expenditure:** Capital expenditure increased by ₹ 47 crore from ₹ 315 crore in 2012-13 to ₹ 362 crore in 2013-14 and it was 7.47 *per cent* of the aggregate expenditure. However, the development capital expenditure, as a percentage of aggregate expenditure decreased from eight *per cent* in 2012-13 to six *per cent* in 2013-14.

**Low return on investments:** As of 31 March 2014, Government invested ₹ 981.85 crore in Government companies and co-operative institutions. Though the average rate of interest on UT Government's borrowings was 7.7 *per cent*, the average rate of return on investment was around 0.5 *per cent* during 2009-14.

**High ratio of fiscal liabilities to GSDP:** The outstanding fiscal liabilities increased from ₹ 3,887 crore in 2009-10 to ₹ 6,555 crore in 2013-14. The fiscal liabilities constituted about 31 *per cent* of GSDP in 2013-14.

## **2. Financial management and budgetary control**

During 2013-14, expenditure of ₹ 5,099.02 crore was incurred against total grants and appropriations of ₹ 5,972.27 crore, resulting in overall savings of ₹ 873.25 crore (14.62 *per cent*). In 66 cases, no expenditure was incurred against the provision of ₹ 337.73 crore. There were persistent savings of more than ₹ 10 lakh in 10 grants during 2009-14. In 57 cases, the expenditure exceeded the approved provisions, resulting in excess expenditure of ₹ 165.18 crore. Out of total anticipated savings of ₹ 435.03 crore in 11 grants, ₹ 348.92 crore was not surrendered.

## **3. Financial Reporting**

There was large scale pendency in furnishing of Utilisation Certificates by various grantee institutions for grants-in-aid of ₹ 253.04 crore. The pendency ranged from one to more than nine years. Twenty two autonomous bodies/authorities did not submit to Audit their annual accounts due for the period upto 2012-13 as of November 2014. Temporary advances aggregating to ₹ 273.15 crore were pending for adjustment by the Drawing and Disbursing Officers. The Union Territory Government departments reported 330 cases of misappropriation, loss, defalcation, etc., involving Government money of ₹ 44.66 crore upto March 2014. Final action on these cases was pending for periods ranging from one to more than 15 years.



# **CHAPTER I**

## **FINANCES OF THE UNION TERRITORY GOVERNMENT**

## CHAPTER I

### 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.km. 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 12.48 lakh in 2011, recording a decadal growth rate of 28.13 *per cent*. The percentage of population below the poverty line was 9.69, which was lower than the all-India average of 21.90. The UT's Gross State Domestic Product (GSDP) in 2013-14 at current price was ₹ 21,061 crore<sup>1</sup>. The UT's literacy rate increased from 81.24 *per cent* (as per 2001 census) to 85.80 *per cent* (as per 2011 census). The per capita income of the UT (source: Directorate of Economics and Statistics, Puducherry) stands at ₹ 1,68,766 against the country average of ₹ 86,538. General data relating to the UT 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\***

	2009-10	2010-11	2011-12	2012-13	2013-14
India's GDP (₹ in crore)	61,08,903	72,48,860	83,91,691 (Revised Estimate)	93,88,876 (Quick Estimate)	1,04,72,807 (Advance Estimate)
Growth rate of GDP (percentage)	15.18	18.66	15.77	11.88	11.54
UT's GSDP (₹ in crore)	12,304	13,092	14,661 (Revised Estimate)	16,768 (Provisional)	21,061 (Quick Estimate)
Growth rate of GSDP (percentage)	22.43	6.40	11.98	14.37	25.60

(Source : GSDP in Puducherry-Directorate of Economics and Statistics, Puducherry;  
India's GDP-Information from Ministry of Statistics and Programme Implementation)

\* Revised, Provisional and Quick estimates of GSDP ₹ 14,661 crore, ₹ 16,768 crore and ₹ 21,061 crore have been adopted for the years 2011-12, 2012-13 and 2013-14 respectively

<sup>1</sup> Quick Estimate

The terms and abbreviations used in this Report are listed in the Glossary at Page No.73

## 1.1 Introduction

This chapter provides a broad perspective of the finances of the Government of the UT 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 (2013-14) *vis-à-vis* the previous year (2012-13), 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)

2012-13	Receipts	2013-14	2012-13	Disbursements	2013-14		
Section-A: Revenue					Non Plan	Plan	Total
3,146	Revenue receipts	4,308	3,051	Revenue expenditure	3,132	1,351	4,483
1,917	Tax revenue	1,904	1,139	General services	1,191	44	1,235
118	Non-tax revenue	1,193	1,252	Social services	653	1,008	1,661
Nil	Share of Union Taxes/ Duties	Nil	655	Economic services	1,283	299	1,582
1,111	Grants from the Government of India	1,211	5	Grants-in-aid and Contributions	5	Nil	5
Section-B: Capital							
Nil	Miscellaneous Capital Receipts	Nil	315	Capital expenditure	6	356	362
3	Recoveries of Loans and Advances	3	1	Loans and Advances disbursed	1	Nil	1
529	Public Debt receipts	750	188	Repayment of Public Debt	128	76	204
Nil	Contingency Fund	Nil	Nil	Contingency Fund			Nil
715	Public Account receipts	\$910	717	Public Account disbursements	*	*	709
899	Opening Cash Balance	1,020	1,020	Closing Cash Balance			1,232
5,292	Total	6,991	5,292	Total			6,991

(Source: Finance Accounts of respective years); \* Bifurcation of Plan and Non-Plan not available. \$ Differs from Appendix 1.3 due to rounding off

Following are the significant changes during 2013-14 as compared to the previous year 2012-13:



- Revenue receipts increased by ₹ 1,162 crore due to increase in non-tax revenue by ₹ 1,075 crore and release of additional grants by GOI amounting to ₹ 100 crore, offset by decrease of tax revenue of ₹ 13 crore.
- Revenue expenditure increased by ₹ 1,432 crore due to more expenditure on General Services (₹ 96 crore), Social Services (₹ 409 crore) and Economic Services (₹ 927 crore).
- Capital expenditure increased by ₹ 47 crore during the year and it was 7.47 *per cent* of the aggregate expenditure.
- While Public Account receipts increased by ₹ 195 crore, Public Account disbursements decreased marginally by ₹ eight crore during 2013-14.

### 1.1.2 Review of the fiscal situation

As UT of Puducherry was not covered under 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 2013-14**

Fiscal variables	Target proposed in the fiscal road map	Target proposed in the budget	Actuals
Revenue deficit(-) / surplus (+) (₹ in crore)	(-) 171.41	(+) 48.38	(-) 175.13
Fiscal deficit / GSDP ( <i>per cent</i> )	4.43	Nil	2.54
Ratio of total outstanding debt of the Government to GSDP ( <i>per cent</i> )	30.85	Not Available	31.12

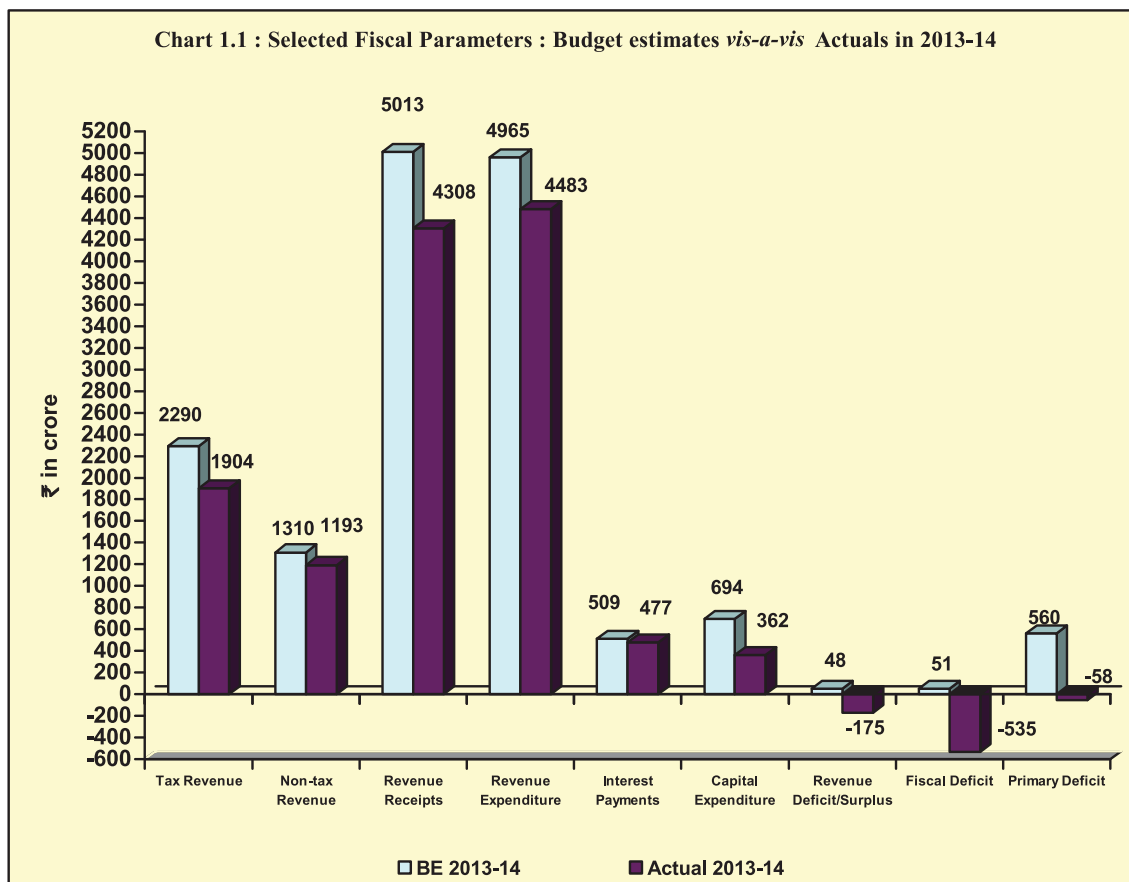
(Source: Finance Accounts, fiscal road map and budget documents)

As against the target proposed in the fiscal road map for revenue deficit of ₹ 171.41 crore, UT Government's revenue deficit was ₹ 175.13 crore which was 0.83 *per cent* of GSDP. The outstanding fiscal liabilities to GSDP were 31.12 *per cent* as against 30.85 *per cent* envisaged in the fiscal road map.

### 1.1.3 Budget estimates and actual

The Budget papers presented by a State/UT 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.



(Source: Finance Accounts and budget documents)

The actual revenue receipts were less by ₹ 705 crore as compared to the budget estimates, mainly due to less receipts of tax revenue (BE : ₹ 2,290 crore; Actual receipts : ₹ 1,904 crore), non-tax revenue (BE: ₹ 1,310 crore; Actual receipts: ₹ 1,193 crore) and Grants-in-aid (GIA) from GOI (BE : ₹ 1,413 crore; actual receipt: ₹ 1,211 crore). The revenue expenditure and capital expenditure were less by ₹ 482 crore and ₹ 332 crore respectively than the budget estimates. Lower revenue expenditure as compared to the budget estimates was mainly due to less expenditure on General Services; Education, Sports, Art and Culture and water supply, sanitation, housing and urban development under Social Services and agriculture and allied activities, energy 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 and welfare of SC/ST/OBCs under Social Services and agriculture and allied activities, irrigation and flood control, and transport under Economic Services.

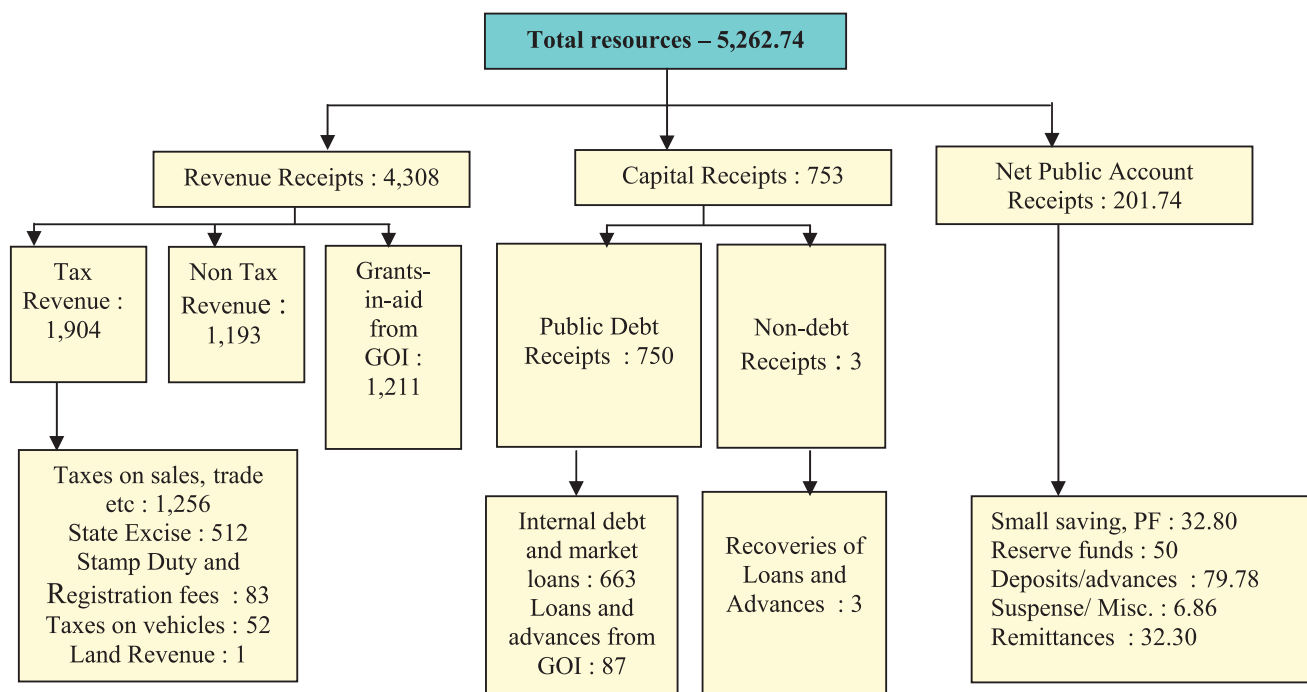
The wide gap between the estimates and actuals of some of the parameters indicated that either the estimates were not realistic or there was under performance.

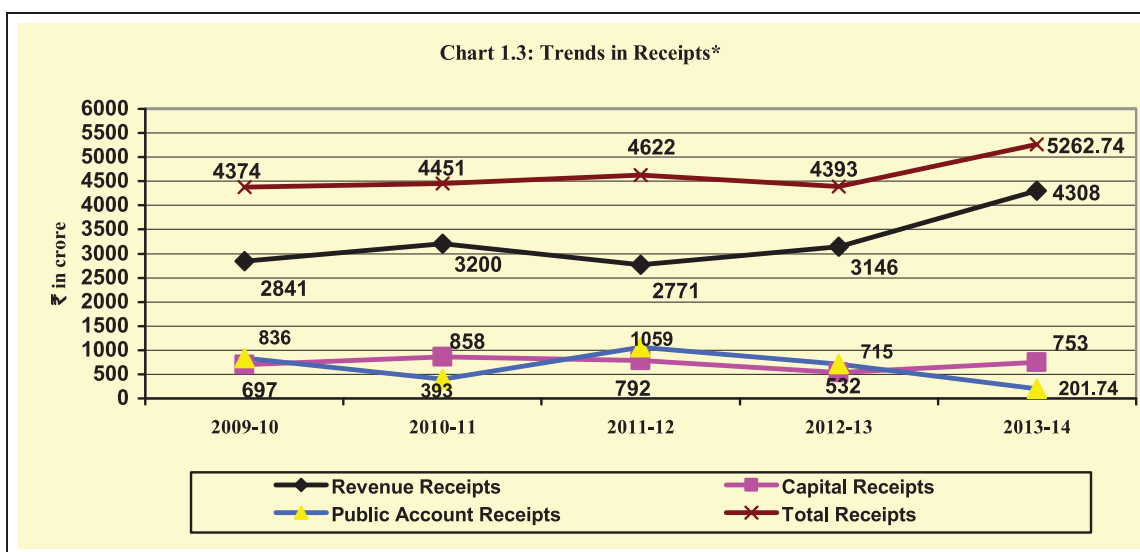
## 1.2 Resources of the Union Territory

### 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 2009-14. **Chart 1.4** depicts the composition of resources during the current year.

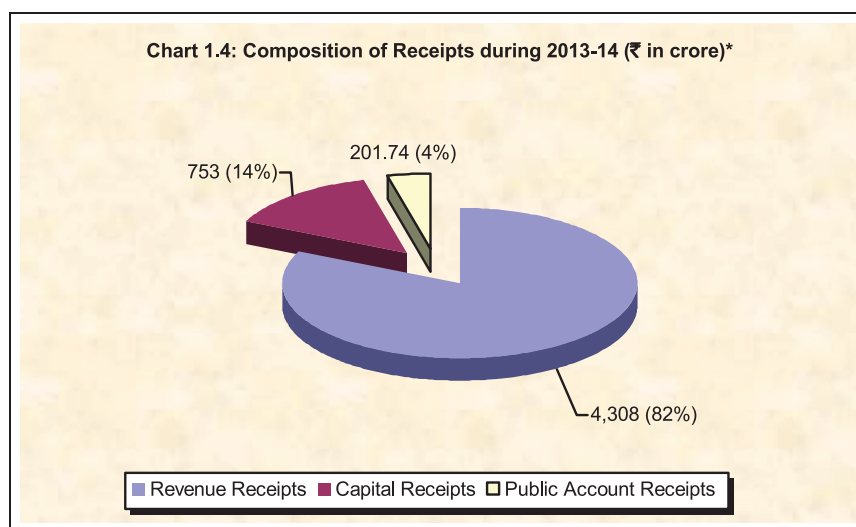
The following flow **Chart 1.2** shows the components and sub-components of resources. (All figures are ₹ in crore).





(Source: Finance Accounts of respective years);

\* Total receipts includes net receipts under Public Account



(Source: Finance Accounts of respective years)

\* Total receipts includes net receipts under Public Account

Greater part of the UT's receipts consist of revenue receipts (82 per cent) followed by capital receipts (14 per cent).

Total receipts increased by ₹ 869.74 crore over the previous year mainly due to increase in revenue receipts.

### 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<sup>2</sup> 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 2013-14 to UT implementing agencies under the control of five departments *viz.*, Education, Health, Rural Development, Agriculture and Information Technology in respect of 12 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 2013-14
Mahatma Gandhi National Rural Employment Guarantee Act Scheme	District Rural Development Agency	8.80
Member of Parliament – Local Area Development Scheme		6.00
Sarva Shiksha Abhiyan	State Project Office	4.43
Rastriya Madhyamik Shiksha Abhiyan		7.16
National Rural Health Mission	Pondicherry State Health Society	14.23
HIV/AIDS awareness programme		3.31
State Service Delivery Gateway and State Portal	Puducherry e-Governance Society	2.43
Capacity Building Scheme		0.57
e-District		1.90
Common Service Centre		0.05
National Horticultural Mission	Puducherry Horticulture Society	0.75
Agricultural Technology Management Agency	Agricultural Technology Management Agency	0.38
<b>Total</b>		<b>50.01</b>

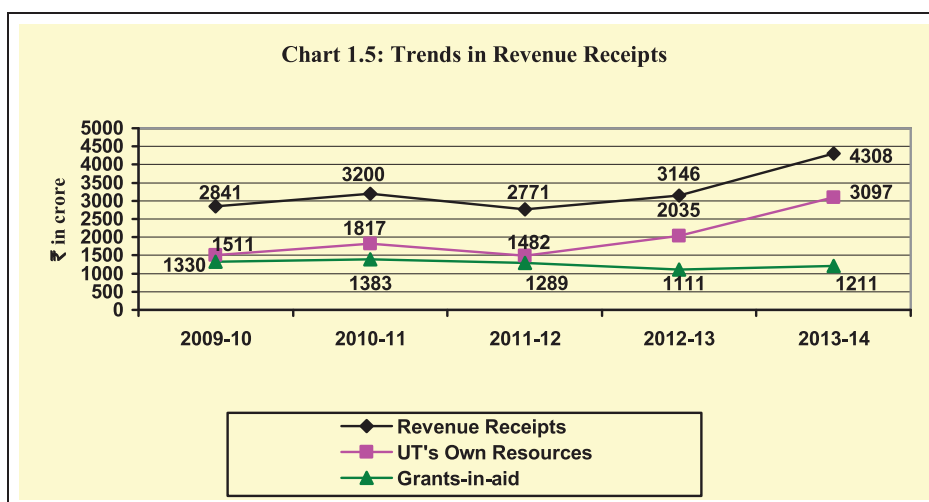
(Source : Appendix VII of Finance Accounts)

<sup>2</sup> 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 UT

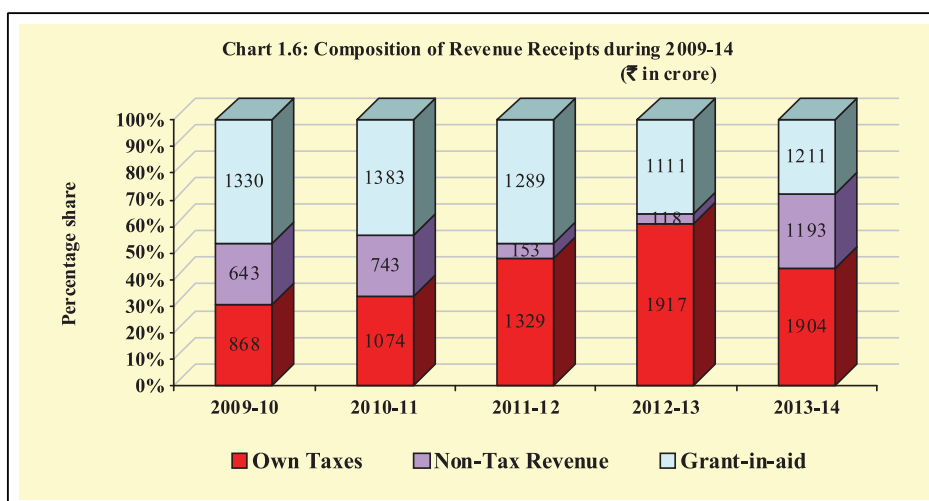
Out of ₹ 50.01 crore transferred to UT implementing agencies, a major portion of ₹ 17.54 crore (35 per cent) was transferred to Health Department.

### 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 receipts over the period 2009-14 are presented in **Appendix 1.3** and depicted in **Charts 1.5** and **1.6** respectively.



(Source: Finance Accounts of respective years)



(Source: Finance Accounts of respective years)

Revenue receipts of UT increased by ₹ 1,162 crore over the previous year which was around 37 *per cent*. While tax revenue decreased marginally by ₹ 13 crore, non-tax revenue and GIA from GOI increased by ₹ 1,075 crore and ₹ 100 crore respectively. The non-tax revenue increased mainly due to withdrawal of permission given to the Electricity Department to utilise the receipts on sale of power towards purchase of power. The share of GIA from GOI constitutes about 28 *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**

	2009-10	2010-11	2011-12	2012-13	2013-14
<b>Revenue Receipts (RR)</b> (₹ in crore)	<b>2,841</b>	<b>3,200</b>	<b>2,771</b>	<b>3,146</b>	<b>4,308</b>
Rate of growth of RR ( <i>per cent</i> )	15.53	12.64	(-)13.41	13.53	36.94
UT's own taxes (₹ in crore)	868	1,074	1,329	1,917	1,904
Rate of growth of own taxes ( <i>per cent</i> )	19.72	23.73	23.74	44.24	(-) 0.68
GSDP <sup>3</sup> growth ( <i>per cent</i> )	22.43	6.40	11.98	14.37	25.60
<b>Buoyancy Ratios</b>					
RR/GSDP <sup>3</sup> ( <i>per cent</i> )	23.09	24.44	18.90	18.76	20.45
Revenue buoyancy with reference to GSDP <sup>3</sup> (ratio)	0.69	1.98	(-)1.12	0.94	1.44
UT's own tax buoyancy with reference to GSDP <sup>3</sup> (ratio)	0.88	3.71	1.98	3.08	(-) 0.03

(Source: Finance Accounts of respective years)

The GSDP, at the current prices, was estimated to increase from ₹ 16,768 crore in 2012-13 to ₹ 21,061 crore in 2013-14, representing growth of 25.60 *per cent*. Though rate of growth of revenue receipts was around 37 in 2013-14, growth of own taxes turned negative during the year.

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 25.60 *per cent*, the growth rate of own taxes was (-) 0.68 indicating that growth of own taxes was not proportionate to the growth rate of GSDP. Though the revenue buoyancy with reference to GSDP increased from 0.94 in 2012-13 to 1.44 in 2013-14, UT's own tax buoyancy with reference to GSDP turned negative during the year.

### 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 2013-14 *vis-à-vis* target proposed in the fiscal road map and budget estimates are given in **Table 1.6**.

<sup>3</sup> Revised, Provisional and Quick estimates of GSDP ₹ 14,661 crore, ₹ 16,768 crore and ₹ 21,061 crore have been adopted for the years 2011-12, 2012-13 and 2013-14 respectively

**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	2,518	2,290	1,904
Non-tax revenue	123	1,310	1,193

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

The actual tax revenue was less by ₹ 614 crore (24.38 *per cent*) and ₹ 386 crore (16.85 *per cent*) than target proposed in the fiscal road map and budget estimate respectively. While non-tax revenue was less by ₹ 117 crore (8.93 *per cent*) than budget estimates, it was more by ₹ 1,070 crore than fiscal road map target.

### 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	2009-10	2010-11	2011-12	2012-13	2013-14	Percentage of increase (+)/ decrease (-) over previous year
Taxes on sales, trade, etc.	453	595	750	1,287	1,256	(-) 2.41
State excise	329	379	447	504	512	1.59
Taxes on vehicles	35	48	54	52	52	--
Stamp duty and Registration fees	50	51	77	73	83	13.70
Land revenue	1	1	1	1	1	--
<b>Total</b>	<b>868</b>	<b>1,074</b>	<b>1,329</b>	<b>1,917</b>	<b>1,904</b>	<b>(-) 0.68</b>

(Source: Finance Accounts of respective years)

The UT's tax revenue decreased marginally by ₹ 13 crore (0.68 *per cent*) in 2013-14 over the previous year mainly due to decrease in collection under Central Sales Tax Act (₹ 31 crore).

### 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	2009-10	2010-11	2011-12	2012-13	2013-14	Percentage of increase (+)/ decrease (-) over previous year
Interest receipts	51	37	35	35	62	(+) 77.14
Dividends and Profits	6	5	4	1	6	(+) 500.00
Other non-tax receipts	586	701	114	82	1,125	(+) 1,271.95
<b>Total</b>	<b>643</b>	<b>743</b>	<b>153</b>	<b>118</b>	<b>1,193</b>	<b>(+) 911.02</b>

(Source: Finance Accounts of respective years)

The Non-tax revenue receipts increased from ₹ 118 crore in 2012-13 to ₹ 1,193 crore in 2013-14 mainly due to withdrawal of permission given to the Electricity Department to utilise the receipts on sale of power towards purchase of power. Interest receipts and dividends and profits increased by ₹ 27 crore and ₹ five crore respectively over the previous year. Two companies viz., Pondicherry Industrial Promotion Development and Investment Corporation Limited and Power Corporation Limited declared dividends during 2013-14.

The UT's own resources of ₹ 3,097 crore (₹ 1,904 crore – tax revenue and ₹ 1,193 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 ₹ 3,132 crore.

### 1.3.1.3 Grants-in-aid from GOI

The Grants-in-aid received from GOI for the years 2009-10 to 2013-14 are given in **Table 1.9**.

**Table 1.9: Grants-in-aid from GOI**

					(₹ in crore)
	2009-10	2010-11	2011-12	2012-13	2013-14
Non-Plan grants	1,072.26	1,123.11	926.07	525.38	513.50
Grants for UT's Plan scheme	218.73	207.44	266.61	546.59	663.69
Grants for CSS	39.67	52.24	96.01	38.80	33.32
<b>Total</b>	<b>1,330.66</b>	<b>1,382.79</b>	<b>1,288.69</b>	<b>1,110.77</b>	<b>1,210.51</b>
Percentage of increase over previous year	20.48	3.92	(-) 6.81	(-)13.81	8.98
Total grant as a percentage of revenue receipts	46.83	43.21	46.50	35.31	28.10

(Source: Finance Accounts of respective years)

It could be seen that GIA received from GOI as a percentage over previous year increased by 8.98. However, the total grant as a percentage of revenue receipts decreased from 35.31 in 2012-13 to 28.10 in 2013-14.

During the year, more grants (₹ 117.10 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 2009-10 to 2013-14 are given in **Table 1.10**.

**Table: 1.10: Growth of capital receipts**

	(₹ in crore)				
Source of receipts	2009-10	2010-11	2011-12	2012-13	2013-14
<b>Capital receipts</b>	<b>697</b>	<b>858</b>	<b>792</b>	<b>532</b>	<b>753</b>
Miscellaneous capital receipts	33	Nil	Nil	Nil	Nil
Recovery of loans and advances	5	4	4	3	3
Public Debt receipts	659	854	788	529	750
Rate of growth of Public debt receipts ( <i>per cent</i> )	48.42	29.59	(-) 7.73	(-) 32.87	41.78
Rate of growth of non-debt capital receipts ( <i>per cent</i> )	660	-89.47	Nil	-25	Nil
Rate of growth of GSDP ( <i>per cent</i> )	22.43	6.40	11.98	14.37	25.60
Rate of growth of capital receipts ( <i>per cent</i> )	55.23	23.10	(-) 7.69	(-) 32.83	41.54

(Source: Finance Accounts of respective years)

The capital receipts increased by ₹ 221 crore due to increase in Public Debt 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 2009-10 to 2013-14 are given in **Table 1.11**.

**Table 1.11 – Trends in growth and composition of Public Account receipts**  
(₹ in crore)

Resources under various heads	2009-10	2010-11	2011-12	2012-13	2013-14
<b>Public Account Receipts</b>	<b>835.54</b>	<b>392.85</b>	<b>1,058.58</b>	<b>715.17</b>	<b>910.80</b>
a) Small savings, Provident Fund, etc.	215.33	233.27	246.41	257.16	266.34
b) Reserve Fund	12.96	8.28	11.87	28.53	50.00
c) Deposits and advances	118.45	89.93	323.49	259.70	269.59
d) Suspense and miscellaneous	145.39	(-) 365.13	28.92	(-) 143.10	5.43
e) Remittance	343.41	426.50	447.89	312.88	319.44

(Source: Finance Accounts of respective years)

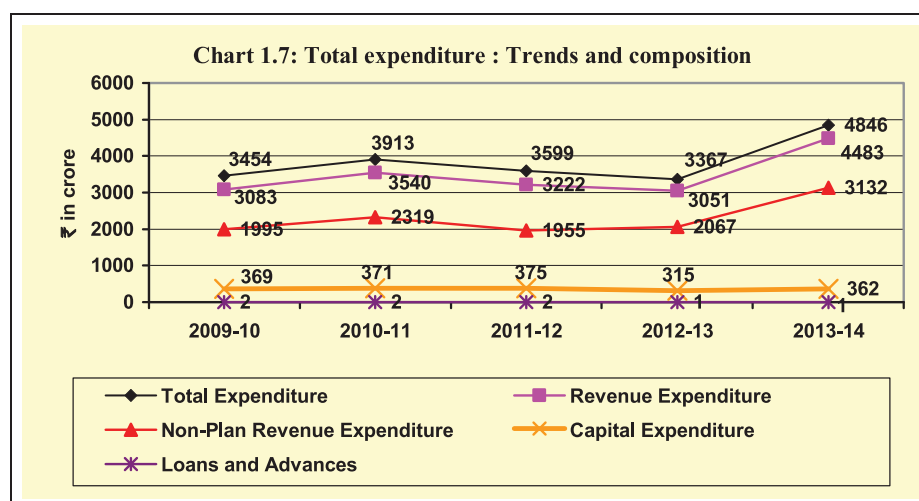
The Public Account Receipts increased from ₹ 715.17 crore in 2012-13 to ₹ 910.80 crore in 2013-14. It was noticed that an amount of ₹ 15 crore was released (December 2013) by GOI to Agriculture Department for implementation of Rashtriya Krishi Vikas Yojana. The UT Government issued expenditure sanction only in 29 March 2014 and an amount of ₹ 11.12 crore was drawn and shown as expenditure under the respective head of account. However, it was noticed that the amount was kept as civil deposit under Public Account due to election process which resulted in boosting revenue expenditure and Public Account receipts to that extent though there was no actual expenditure during 2013-14.

## 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 (2009-14). Its composition in terms of ‘economic classification’ and ‘expenditure by activities’ is depicted respectively in **Charts 1.8 and 1.9**.

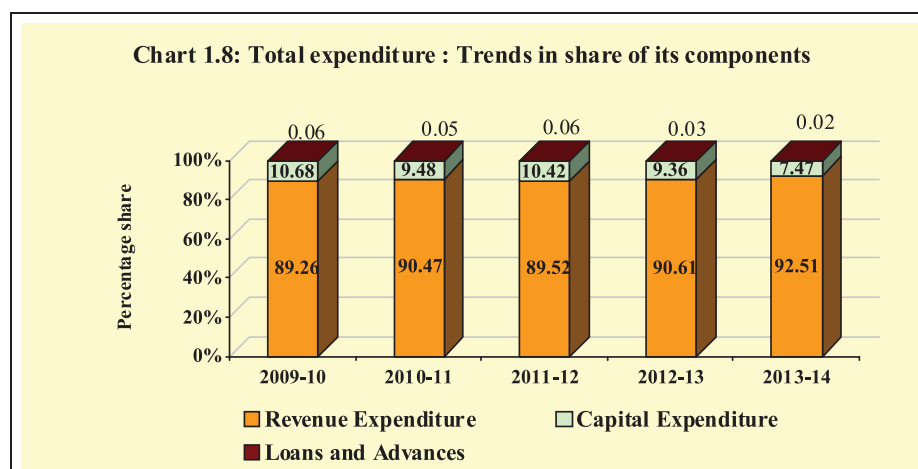


(Source: Finance Accounts of respective years)

Total expenditure<sup>4</sup> of the UT increased by 40.30 *per cent* from ₹ 3,454 crore in 2009-10 to ₹ 4,846 crore in 2013-14. The revenue expenditure increased by ₹ 1,432 crore (46.94 *per cent*) and the capital expenditure increased by ₹ 47 crore (14.92 *per cent*) during 2013-14 when compared to last year.

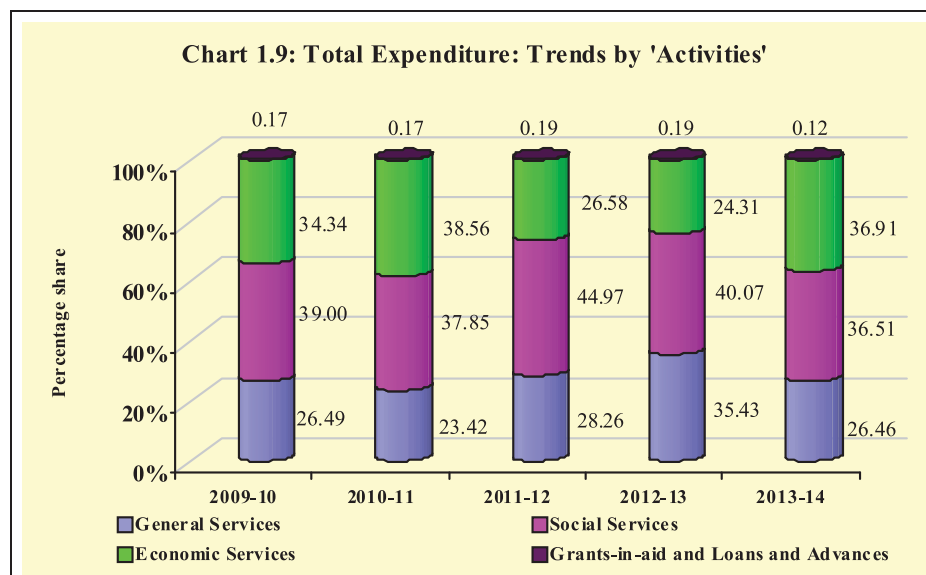
It was noticed that Plan expenditure included ₹ six crore released to Puducherry Agro Service and Industries Corporation Limited (PASIC) to meet the salaries of employees of PASIC by diverting funds from other plan schemes and as such plan expenditure was overstated to that extent.

Revenue expenditure was 92.51 *per cent* of the total expenditure, of which 69.86 *per cent* was the Non-Plan component. The capital expenditure accounted for 7.47 *per cent* of the total expenditure in 2013-14.



(Source: Finance Accounts of respective years)

<sup>4</sup> Total expenditure includes revenue expenditure, capital expenditure and disbursement of loans and advances



(Source: Finance Accounts of respective years)

During 2013-14, expenditure on General Services, Social Services and Economic Services was 26.46, 36.51 and 36.91 *per cent* of the total expenditure respectively. The expenditure on General Services, Social Services and Economic Services increased by 7.48, 31.11 and 118.49 *per cent* respectively over the previous year.

### 1.6.2 Revenue expenditure

Revenue expenditure increased by ₹ 1,432 crore as compared to previous year, it constitutes 92.51 *per cent* of total expenditure of ₹ 4,846 crore during the year. Revenue deficit stood at 0.83 *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 2009-14 and **Chart 1.10** presents the share of committed expenditure in Non-Plan revenue expenditure on salaries, interest payments and pension during 2011-14.

**Table-1.12: Components of Committed Expenditure**

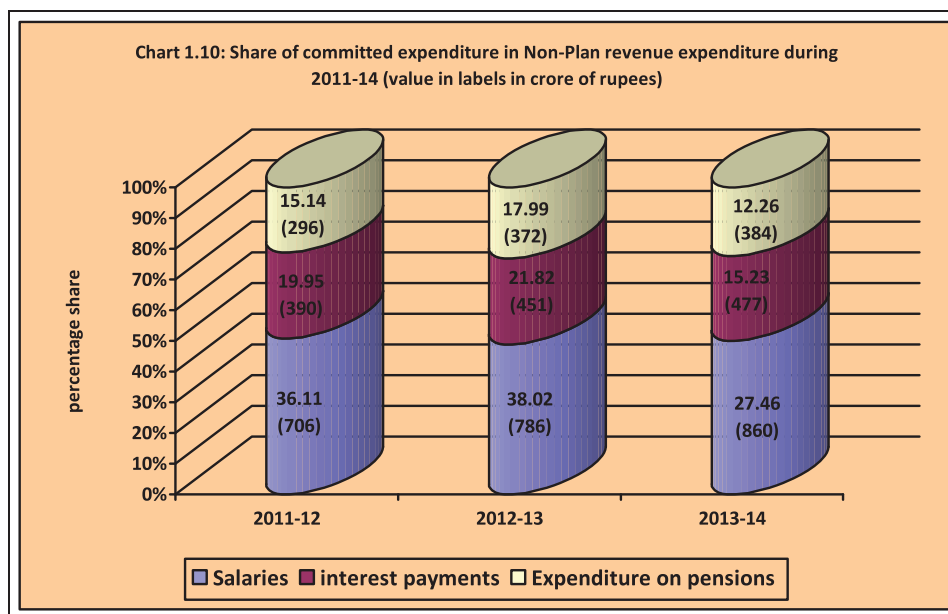
Components of Committed Expenditure	(₹ in crore)				
	2009-10	2010-11	2011-12	2012-13	2013-14
(1)	(2)	(3)	(4)	(5)	(6)
Salaries, of which	868 (31)	987 (31)	956 (34)	1,063 (34)	1,172 (27)
Non-Plan Head	649	731	706	786	860
Plan Head**	219	256	250	277	312

(1)	(2)	(3)	(4)	(5)	(6)
Interest Payments	287 (10)	331 (10)	390 (14)	451 (14)	477 (11)
Expenditure on Pension	289 (10)	254 (8)	296 (11)	372 (12)	384 (9)
Subsidies	46 (1)	82 (3)	88 (3)	53 (2)	129 (3)
<b>Total</b>	<b>1,490 (52)</b>	<b>1,654 (52)</b>	<b>1,730 (62)</b>	<b>1,939 (62)</b>	<b>2,162 (50)</b>

(Source: Finance Accounts of respective years)

Figures in bracket indicate percentage to revenue receipts

\*\* Plan head also includes the salaries paid under Centrally Sponsored Schemes



(Source: Finance Accounts of respective years)

The Committed expenditure (₹ 2,162 crore) increased continuously from 2009-10 to 2013-14 and constituted around 50 and 48 *per cent* of revenue receipts and revenue expenditure respectively during 2013-14.

**Expenditure on salaries** under Non-Plan and Plan during the current year was ₹ 860 crore and ₹ 312 crore respectively. During 2013-14, though expenditure on salary increased by ₹ 109 crore, as a percentage of revenue receipts, it was around 27 *per cent*.

**Pension payments** increased by around three *per cent* from ₹ 372 crore in 2012-13 to ₹ 384 crore in 2013-14 and it stood around nine *per cent* of revenue receipts.

**Interest payments** increased by ₹ 26 crore (six *per cent*) in 2013-14 over the previous year. The interest payments in 2013-14 were about 11 *per cent* of the total revenue receipts.

**Subsidies** (around three *per cent* of revenue receipts in 2013-14) 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, village and small industries, civil supplies and other General Economic Services.

#### **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 73<sup>rd</sup> 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)				
<b>Financial Assistance to Institutions</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	29.92	32.55	25.15	28.09	37.08
Municipalities	27.78	58.95	48.37	23.43	44.89
Panchayati Raj Institutions	18.66	14.54	30.91	3.75	18.36
Development agencies and autonomous bodies	346.41	421.94	302.86	263.03	348.59
Co-operatives	24.38	25.86	30.42	35.32	32.63
Other Institutions*	6.09	5.28	6.75	6.43	5.75
<b>Total</b>	<b>453.24</b>	<b>559.12</b>	<b>444.46</b>	<b>360.05</b>	<b>487.30</b>
Assistance as percentage of revenue expenditure	15	16	14	12	11

(Source: Information furnished by Director of Accounts and Treasuries, Puducherry)

\* Welfare societies and religious institutions

Financial assistance extended to local bodies and other institutions increased from ₹ 360.05 crore in 2012-13 to ₹ 487.30 crore in 2013-14. The increase was mainly due to more financial assistance given to development agencies and autonomous bodies.

## 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 UT of Puducherry in 2010-11 and 2013-14.

**Table-1.14: Fiscal Priority of the UT in 2010-11 and 2013-14**

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	2010-11	0.30	0.76	0.38	0.09	0.39	0.14	0.07	4,686	2,331
	2013-14	0.23	0.73	0.37	0.07	0.37	0.12	0.07	4,807	2,892
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 0.30 in 2010-11 to 0.23 in 2013-14. This reflects stagnancy in adequacy of expenditure.

While the ratio of expenditure on Health and Family Welfare to Aggregate expenditure remained at 0.07 during 2013-14, the ratio of expenditure on Development, Social Sector, Capital and Economic Sectors decreased.

Per capita expenditure on education, sports, art and culture; and per capita expenditure on health and family welfare increased from ₹ 4,686 and ₹ 2,331 in 2010-11 to ₹ 4,807 and ₹ 2,892 in 2013-14 respectively.

### 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 2009-10 to 2013-14, **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 2012-13 and 2013-14.

**Table-1.15: Development Expenditure**

(₹ in crore)

Components of Development Expenditure	2009-10	2010-11	2011-12	2012-13	2013-14
<b>Development Expenditure (a to c)</b>	2,532.68 (73)	2,990.21 (76)	2,575.35 (72)	2,168.24 (64)	3,558.19 (73)
a. Development Revenue Expenditure	2,207.78 (64)	2,670.63 (68)	2,249.43 (63)	1,907.25 (57)	3,243.06 (67)
b. Development Capital Expenditure	324.89 (9)	319.58 (8)	325.92 (9)	260.99 (8)	315.13 (6)
c. Development Loans and Advances	0.01 (Nil)	Nil (Nil)	Nil (Nil)	Nil (Nil)	Nil (Nil)

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

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

(Percentage)

Social/Economic Infrastructure	2012-13		2013-14	
	Share of CE to TE	In RE, the share of S&W	Share of CE to TE	In RE, the share of S&W
(1)	(2)	(3)	(4)	(5)
<b>Social Services (SS)</b>				
General Education	3.13	81.57	2.35	74.90
Health and Family Welfare	1.55	67.69	2.77	63.06
Water Supply, Sanitation and Housing and Urban Development	39.50	41.20	25.16	21.91
<b>Total (SS)</b>	<b>7.23</b>	<b>52.02</b>	<b>6.12</b>	<b>42.62</b>

(1)	(2)	(3)	(4)	(5)
<b>Economic Services (ES)</b>				
Agriculture and Allied Activities	1.15	27.82	7.64	21.90
Irrigation and Flood Control	55.78	67.35	45.06	58.49
Power and Energy	15.65	27.24	6.97	7.40
Transport	63.55	36.62	63.50	49.48
<b>Total (ES)</b>	<b>19.95</b>	<b>28.04</b>	<b>11.56</b>	<b>12.67</b>
<b>Total (SS+ES)</b>	<b>12.03</b>	<b>43.78</b>	<b>8.86</b>	<b>28.01</b>
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 increased by ₹ 1,389.95 crore from the previous year and as a percentage of aggregate expenditure, it increased from 64 in 2012-13 to 73 in 2013-14. The development capital expenditure, as a percentage of aggregate expenditure decreased from eight *per cent* in 2012-13 to six *per cent* in 2013-14.

### Expenditure on Social Services

The capital expenditure on Social Services as a percentage of total expenditure decreased from 7.23 *per cent* in 2012-13 to 6.12 *per cent* in 2013-14. The share of capital expenditure in the total expenditure under Water Supply, Sanitation, Housing and Urban Development decreased sharply from 39.50 *per cent* in 2012-13 to 25.16 *per cent* in 2013-14. The share of salaries and wages in the revenue expenditure on Social Services decreased from 52.02 *per cent* in 2012-13 to 42.62 *per cent* in 2013-14.

### Expenditure on Economic Services

The capital expenditure on Economic Services, as a percentage of total expenditure on Economic Services, decreased sharply from 19.95 *per cent* in 2012-13 to 11.56 *per cent* in 2013-14. The share of salaries and wages in the revenue expenditure on economic services decreased from 28.04 *per cent* in 2012-13 to 12.67 *per cent* in 2013-14.

## 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 2014 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 31.3.2014
Public Works Department	23	18.20	82.88

(Source: Finance Accounts)

\* Only those projects which were scheduled to be completed before 31 March 2014 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.

### 1.8.2 Investment and returns

As of March 2014, Government invested ₹ 708.05 crore in 14 Government companies and one Statutory Corporation and ₹ 273.80 crore in 351 co-operative institutions (**Table 1.18**).

**Table-1.18: Return on Investment**

Investment/Return/Cost of Borrowings	2009-10	2010-11	2011-12	2012-13	2013-14
Investment at the end of the year (₹ in crore)	867.50	910.91	948.87	960.09	981.85
Return (₹ in crore)	6.39	4.84	3.51	1.01	6.30
Return ( <i>per cent</i> )	0.7	0.5	0.4	0.1	0.6
Average rate of interest on Government borrowings ( <i>per cent</i> )	8.0	7.8	7.8	8.0	7.7
Difference between interest rate and return ( <i>per cent</i> )	7.3	7.3	7.4	7.9	7.1

(Source: Finance Accounts of respective years)

Though the average rate of interest on UT Government's borrowings was 7.7 *per cent*, the average rate of return on investment was only around 0.5 *per cent* during 2009-14.

### 1.8.3 Loans and advances by UT Government

During 2013-14, 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 2014 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	2011-12	2012-13	2013-14
<b>Opening Balance</b>	<b>17.83</b>	<b>16.09</b>	<b>14.12</b>
Amount advanced during the year	2.07	1.45	1.30
Amount repaid during the year	3.81	3.42	3.01
<b>Closing Balance</b>	<b>16.09</b>	<b>14.12</b>	<b>12.41</b>
Net increase (+)/ decrease (-)	(-) 1.74	(-) 1.97	(-) 1.71
Interest Receipts	2.30	2.64	2.46
Interest receipts as percentage of outstanding Loans and advances	13.56	17.47	18.55
Interest payments as percentage of outstanding fiscal liabilities of the UT Government	7.16	7.67	7.28
Difference between interest payments and interest receipts ( <i>per cent</i> )	6.40	9.80	11.27

(Source: Finance Accounts of respective years)

The quantum of loan advanced decreased from ₹ 1.45 crore in 2012-13 to ₹ 1.30 crore in 2013-14 and repayments of loan by the loanees decreased from ₹ 3.42 crore in 2012-13 to ₹ 3.01 crore in 2013-14. The total amount of ₹ 1.30 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 2012-13 and 2013-14.

Table-1.20: Cash balance and investment of cash balance

(₹ in crore)

	Opening balance on 1 April 2013	Closing balance on 31 March 2014
(a) General cash balance :		
(i) Cash in treasuries	Nil	Nil
(ii) Deposit with RBI	0.15	0.15
(iii) Deposits with other banks	Nil	Nil
(iv) Local remittances	Nil	Nil
<b>Total</b>	<b>0.15</b>	<b>0.15</b>
(v) Investment held in cash balance investment account	966.45	1,143.14
<b>General Cash balance – Total (a)</b>	<b>966.60</b>	<b>1,143.29</b>
(b) other cash balances and investments :		
(vi) Departmental cash balances	0.19	0.20
(vii) Permanent Imprest	0.41	1.65
(viii) Investment out of earmarked funds	52.45	86.92
<b>Total (b)</b>	<b>53.05</b>	<b>88.77</b>
<b>Grand Total (a) + (b)</b>	<b>1,019.65</b>	<b>1,232.06</b>

(Source: Finance Accounts of respective years)

The cash balance increased from ₹ 1,019.65 crore in 2012-13 to ₹ 1,232.06 crore in 2013-14. During the year, the cash balance investment was ₹ 1,143.14 crore.

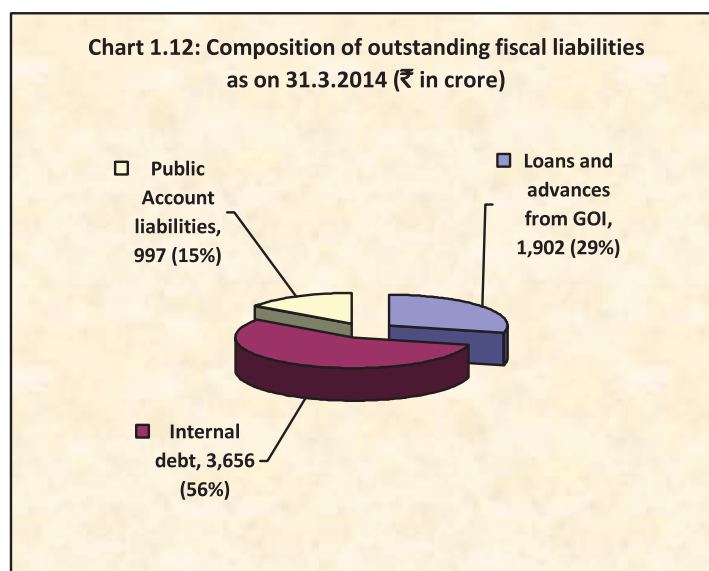
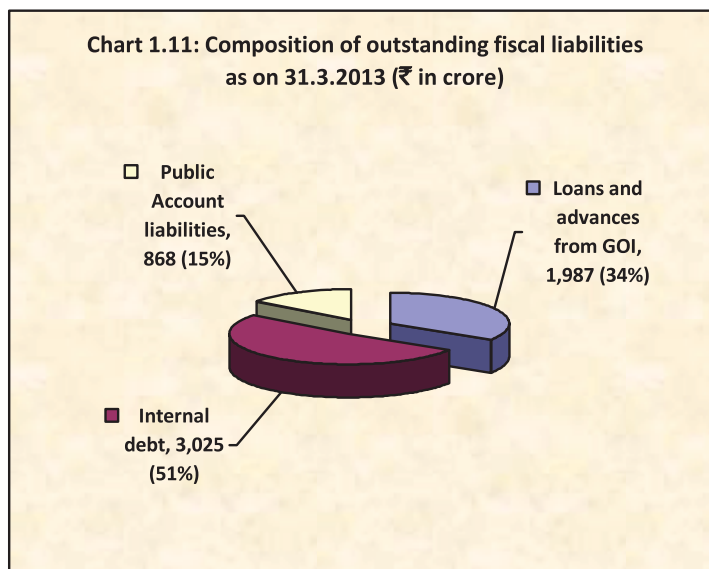
## 1.9 Assets and Liabilities

### 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 2014, compared with the corresponding position on 31 March 2013. 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 2014 was 0.86 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**.



(Source: Finance Accounts of respective years)

The outstanding fiscal liabilities have shown a steady increase from ₹ 3,887 crore in 2009-10 to ₹ 6,555 crore in 2013-14. The fiscal liabilities at

the end of 2013-14 represented 152 *per cent* of revenue receipts (₹ 4,308 crore) during the year.

While internal debts which constituted 51 *per cent* in 2012-13 increased to 56 *per cent* in 2013-14, loans and advances from GOI decreased from 34 *per cent* to 29 *per cent* of the fiscal liabilities during the same period. The Public Account liabilities increased from ₹ 868 crore in 2012-13 to ₹ 997 crore in 2013-14. The fiscal liabilities represented about 31 *per cent* of GSDP during 2013-14.

### 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 UT. 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 UT of Puducherry was empowered to give guarantees. No guarantee was given during the year by the UT Government. As per Statement No.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 UT of Puducherry**

(₹ in crore)			
Guarantees	2011-12	2012-13	2013-14
Maximum amount guaranteed (₹ in crore)	20.98	20.98	20.98
Outstanding amount of guarantees (₹ in crore)	5.83	5.25	4.95
Percentage of maximum amount guaranteed to total Revenue receipts	0.76	0.67	0.49

(Source: Finance Accounts of respective years)

As a percentage of revenue receipts, the maximum amount guaranteed decreased from 0.67 in 2012-13 to 0.49 in 2013-14. 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<sup>5</sup>, 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 2011-12.

**Table 1.22: Debt Sustainability: Indicators and Trends**

(₹ in crore)

Indicators of Debt Sustainability	2011-12	2012-13	2013-14
Debt Stabilisation (Quantum Spread + Primary Deficit)	(-) 241	581	996
Sufficiency of Non-debt receipts (Resource Gap)	(-) 111	606	(-) 317
Net availability of borrowed funds	474	(-) 12	198
Burden of Interest Payments (IP/RR Ratio)	0.14	0.14	0.11
Maturity profile of internal debt and GOI loans (in years)			
0 – 1	189 (4.04)	203(4.05)	212.74 (3.83)
1 – 3	625 (13.38)	424(8.46)	448.60 (8.07)
3 – 5	707 (15.14)	756(15.08)	1,114.87(20.06)
5 – 7	1,115 (23.87)	1,168(23.30)	1,426.65(25.67)
7 and above	2,035 (43.57)	2,461(49.11)	2,345.40(42.20)
			9.96*(0.17)
<b>Outstanding Public debt as on 31 March 2014</b>			<b>5,558.22</b>

(Source: Finance Accounts of respective years)

Figures in bracket represents percentage to total outstanding Public debt.

\*Maturity profile not available due to non-receipt of terms and conditions from Ministry of Finance, New Delhi

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 during the year stood at ₹ 996 crore. The resource gap (the difference between incremental total expenditure and incremental non-debt receipts) turned negative and stood at ₹ (-) 317 crore in 2013-14.

The burden of interest payment, which was 14 *per cent* of the Revenue receipts in 2011-12, has decreased to 11 *per cent* in 2013-14. The maturity profile of the UT Government's Public debt indicates that nearly

<sup>5</sup> 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



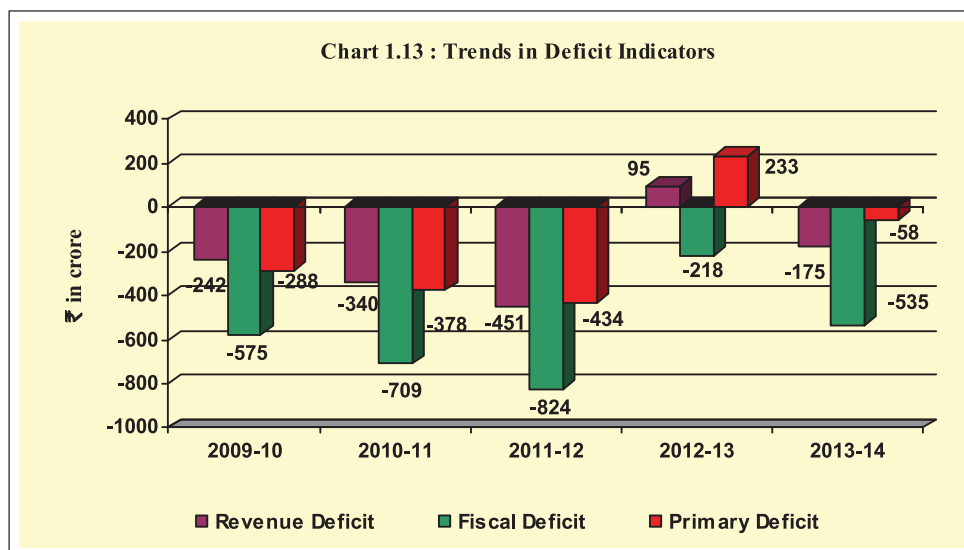
57.62 *per cent* of the total Public debt is repayable within next seven years, while 42.38 *per cent* of loans are required to be repaid after seven years. Ideally, further borrowings in future may be made in such a way that there is no bunching of repayments in any particular year as it would cause undue stress on the budget of that year.

## 1.11 Fiscal Imbalances

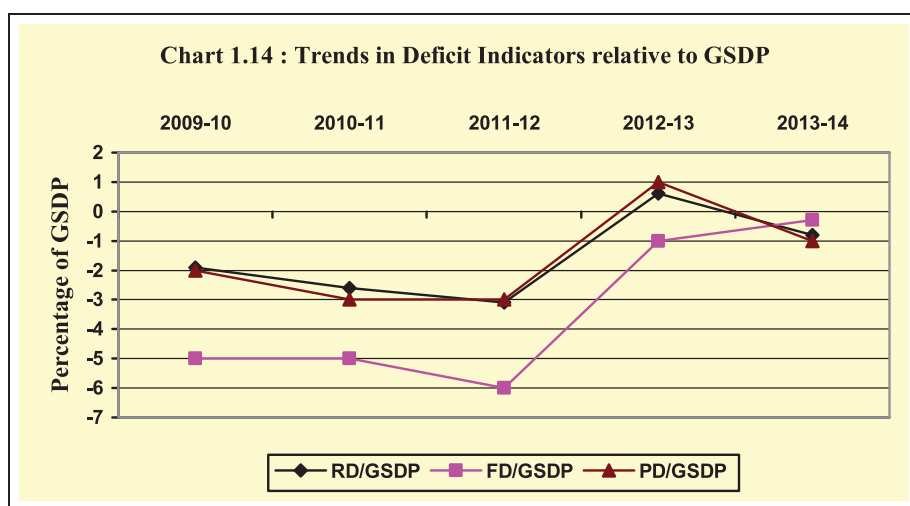
Three key fiscal parameters - revenue, fiscal and primary deficits - indicate the extent of overall fiscal soundness or imbalances in the finances of the UT Government during a specified period. The deficit in the Government accounts represents the gap between its receipts and expenditure. The nature 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 2009-14.



(Source: Finance Accounts of respective years)



(Source: Finance Accounts of respective years)

Revenue surplus indicates the excess of revenue receipts over revenue expenditure. The revenue surplus of ₹ 95 crore during 2012-13 turned into revenue deficit during 2013-14 and stood at ₹ 175 crore. The fiscal deficit increased from ₹ 218 crore in 2012-13 to ₹ 535 crore in 2013-14. The primary surplus of ₹ 233 crore during 2012-13 turned deficit during 2013-14 and stood at ₹ 58 crore.

### 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	2009-10	2010-11	2011-12	2012-13	2013-14
<b>Decomposition of Fiscal Deficit</b>		<b>(-) 575</b>	<b>(-) 709</b>	<b>(-)824</b>	<b>(-) 218</b>	<b>(-) 535</b>
1	Revenue Deficit(-)/Surplus(+)	(-) 242	(-) 340	(-)451	(+) 95	(-) 175
2	Net Capital Expenditure	(-) 336	(-) 371	(-)375	(-) 315	(-) 362
3	Net Loans and Advances	(+) 3	(+) 2	(+)2	(+) 2	(+) 2
<b>Financing Pattern of Fiscal Deficit*</b>						
1	Market Borrowings	549	677	703	409	630
2	Loans from GOI	(-) 21	30	(-) 72	(-) 69	(-) 84
3	Small Savings, PF etc	48	42	19	14	33
4	Deposits and Advances	(-) 15	(-) 41	203	71	80
5	Suspense and miscellaneous	147	(-) 365	25	(-)132	6
6	Remittances	41	(-) 24	5	17	32
7	Reserve Funds	1	8	12	29	50
	<b>Total</b>	<b>750</b>	<b>327</b>	<b>895</b>	<b>339</b>	<b>747</b>
8	Overall Surplus/Deficit (cash balance)**	175	(-) 382	71	121	212
* 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 of respective years)

The fiscal deficit increased by ₹ 317 crore during 2013-14 which was due to revenue deficit and more capital expenditure. The increase in fiscal deficit, along with increase in interest payments by ₹ 26 crore, led to primary deficit of ₹ 58 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)
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
2013-14	4,308	3	4,311	4,006	362	1	4,369	302	(-)58

(Source: Finance Accounts of respective years)

\* Includes miscellaneous capital receipt of ₹ 33 crore

As non-debt receipts were not enough to meet the primary expenditure, primary surplus turned into primary deficit during the year. Though Primary revenue surplus decreased during the year by ₹ 244 crore over previous year, revenue receipts were enough to meet the primary revenue expenditure.

## 1.12 Conclusion

**High share of revenue expenditure in total expenditure:** The revenue expenditure of ₹ 4,483 crore during 2013-14 constituted 92.51 *per cent* of total expenditure. The committed expenditure such as salaries, pension and interest payments constituted around 50 and 48 *per cent* of revenue receipts and revenue expenditure respectively.

**Inadequate priority to Development expenditure:** Capital expenditure increased by ₹ 47 crore from ₹ 315 crore in 2012-13 to ₹ 362 crore in

2013-14 and it was 7.47 *per cent* of the aggregate expenditure. However, the development capital expenditure, as a percentage of aggregate expenditure decreased from eight *per cent* in 2012-13 to six *per cent* in 2013-14.

**Low return on investments:** As of 31 March 2014, Government invested ₹ 981.85 crore in Government companies and co-operative institutions. Though the average rate of interest on UT Government's borrowings was 7.7 *per cent*, the average rate of return on investment was around 0.5 *per cent* during 2009-14.

**High ratio of fiscal liabilities to GSDP:** The outstanding fiscal liabilities increased from ₹ 3,887 crore in 2009-10 to ₹ 6,555 crore in 2013-14. The fiscal liabilities constituted about 31 *per cent* of GSDP in 2013-14.

# **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 provision 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 2013-14 against 39 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 <sup>1</sup>	Saving (-)/ Excess (+)
<b>Voted</b>	I Revenue	4,319.86	76.52	4,396.38	3,975.60	(-) 420.78
	II Capital	712.79	5.48	718.27	387.27	(-) 331.00
	III Loans and Advances	2.42	Nil	2.42	1.30	(-) 1.12
<b>Total Voted</b>		<b>5,035.07</b>	<b>82.00</b>	<b>5,117.07</b>	<b>4,364.17</b>	<b>(-) 752.90</b>
<b>Charged</b>	IV Revenue	644.93	0.27	645.20	531.07	(-) 114.13
	V Capital	Nil	Nil	Nil	Nil	Nil
	VI Public Debt- Repayment	210.00	Nil	210.00	203.78	(-) 6.22
<b>Total Charged</b>		<b>854.93</b>	<b>0.27</b>	<b>855.20</b>	<b>734.85</b>	<b>(-) 120.35</b>
<b>Grand Total</b>		<b>5,890.00</b>	<b>82.27</b>	<b>5,972.27</b>	<b>5,099.02</b>	<b>(-) 873.25</b>

(Source: Appropriation Accounts and Budget documents for 2013-14)

The overall savings of ₹ 873.25 crore was result of savings of ₹ 534.91 crore in 30 grants and five appropriations under Revenue Section and ₹ 331 crore in 17 grants under Capital Section and ₹ 7.34 crore in two grants and one appropriation under Loan Section. The overall savings worked out to 14.62 *per cent* of total provision including 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 ₹ 685.49 crore (78.50 *per cent* of total savings of ₹ 873.25 crore) occurred in 13 grants under capital and revenue heads and the percentage of savings ranged between 5 and 100 as indicated in **Table 2.2**.

<sup>1</sup> 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	Supplementary	Total	Actual Expenditure	Savings	Percentage
<b>Revenue-Voted</b>							
1	09 - Secretariat	44.45	0.00	44.45	28.38	16.07	36.15
2	10 - District Administration	269.30	0.00	269.30	207.96	61.34	22.78
3	12 - Police	153.40	0.00	153.40	137.63	15.77	10.28
4	15 - Retirement Benefits	467.00	0.00	467.00	400.10	66.90	14.33
5	17 - Education	636.57	0.00	636.57	604.23	32.33	5.08
6	24 - Agriculture	114.39	0.00	114.39	102.33	12.06	10.54
7	29 - Electricity	1,286.82	0.00	1,286.82	1,116.87	169.96	13.21
	<b>Total</b>	<b>2,971.93</b>	<b>0.00</b>	<b>2,971.93</b>	<b>2,597.50</b>	<b>374.43</b>	<b>12.60</b>
<b>Capital-Voted</b>							
8	06 - Revenue and Food	106.00	0.00	106.00	0.00	106.00	100.00
9	10 - District Administration	35.88	0.00	35.88	0.00	35.88	100.00
10	16 - Public Works	281.80	0.00	281.80	217.70	64.10	22.75
11	18 - Medical	20.00	0.00	20.00	0.00	20.00	100.00
12	19 - Information and Publicity	30.00	0.00	30.00	0.00	30.00	100.00
13	21 - Social Welfare	16.72	0.00	16.72	0.31	16.41	98.15
14	32 - Building Programmes	89.21	0.00	89.21	50.54	38.67	43.35
	<b>Total</b>	<b>579.61</b>	<b>0.00</b>	<b>579.61</b>	<b>268.55</b>	<b>311.06</b>	<b>53.67</b>
	<b>Grand Total</b>	<b>3,551.54</b>	<b>0.00</b>	<b>3,551.54</b>	<b>2,866.05</b>	<b>685.49</b>	<b>19.30</b>

(Source: Appropriation Accounts for 2013-14)

It was noticed that in 166 cases (sub-heads), 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 66 out of the 166 cases, no expenditure was incurred against the provision of ₹ 337.73 crore.

### 2.3.2 Persistent savings

In 10 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 2009-14**

(₹ in crore)

Sl. No.	Number and name of the Grant		Amount of Savings				
			2009-10	2010-11	2011-12	2012-13	2013-14
		<b>Revenue – Voted</b>					
1.	06	Revenue and Food	53.07	13.05	2.98	847.80	2.98
2.	09	Secretariat	15.72	41.15	15.37	1.85	16.07
3.	10	District Administration	125.48	212.31	214.82	222.83	61.34
4.	16	Public Works	6.22	1.13	2.73	113.37	9.73
5.	17	Education	6.67	1.88	82.45	128.62	32.33
6.	18	Medical	0.44	0.68	70.68	126.73	1.91
7.	19	Information and Publicity	58.45	46.82	72.56	122.78	5.18
8.	21	Social Welfare	146.23	130.57	78.34	144.72	5.45
9.	24	Agriculture	7.86	0.39	39.63	50.94	12.06
10.	32	Building Programmes	3.70	2.12	9.15	22.21	0.78
	<b>Total</b>		<b>423.84</b>	<b>450.10</b>	<b>588.71</b>	<b>1,781.85</b>	<b>147.83</b>
		<b>Capital – Voted</b>					
11.	16	Public Works	190.82	169.20	342.39	62.27	64.10
12.	32	Building Programmes	99.51	89.89	76.59	70.19	38.67
	<b>Total</b>		<b>290.33</b>	<b>259.09</b>	<b>418.98</b>	<b>132.46</b>	<b>102.77</b>

(Source: Appropriation Accounts of respective years)

### 2.3.3 Excess expenditure

In 57 sub-heads, expenditure aggregating ₹ 347.92 crore exceeded the original provision by ₹ 50 lakh or more in each case and by more than 20 per cent of the total provision resulting in excess expenditure of ₹ 165.18 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 2013-14 re-appropriation order was issued on 29 March 2014 for ₹ 297.25 crore. Issue of re-appropriation order at the fag end of 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 provision in the respective heads. As a result, in 17 cases where there was no provision, expenditure of ₹ 8.02 crore was incurred. Further, the re-appropriations made were proved unnecessary or excessive in 36 sub-heads where savings were more than the amount provided by re-appropriation as detailed in **Appendix 2.3**. Out of this, in respect of 10 cases, no expenditure was incurred resulting in saving of ₹ 7.86 crore.

Apart from this, in respect of one sub-head<sup>2</sup> under Grant-16, an amount of ₹ 4.27 crore provided as supplementary provision towards ‘Corporate social responsibility’ in Yanam region was unnecessary as there was no expenditure.

### **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 54 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 ₹ 244.43 crore in these 54 sub-heads, ₹ 208.70 crore (85 *per cent*) were surrendered, which included cent *per cent* surrender under 34 sub-heads (₹ 137.06 crore).

### **2.3.6 Anticipated savings not surrendered**

Out of total savings of ₹ 873.25 crore, an amount of ₹ 517.27 crore was surrendered on 29 March 2014. It was noticed that in respect of 11 grants/appropriations, which had a saving of ₹ 435.03 crore (saving of ₹ one crore and above), an amount of ₹ 348.92 crore (80.21 *per cent*) 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 seven sub-heads 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 2014. 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 ₹ 93 crore under Centrally Sponsored Schemes (CSS) at the beginning of the year and ₹ 33.32 crore was received from GOI during the year, only ₹ 104.70 crore was provided in the budget for CSS during 2013-14. Taking into account the amount of ₹ 1.13 crore provided by re-appropriation in March 2014, the total provision under CSS stood at ₹ 105.83 crore in 106 sub-heads. Out of this, in respect of 70 sub-heads which had a provision of ₹ 86.69 crore, only ₹ 65.94 crore (76.06 *per cent*) was spent. It was noticed that the expenditure

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<sup>2</sup> 2059-80-051-05

was less than 50 *per cent* of the provision in respect of 14 sub-heads and no expenditure was incurred in respect of balance 36 sub-heads, which had provision amounting to ₹ 19.14 crore.

## 2.4 Comment on budgetary control

A review of budgetary procedure and control of expenditure of Grant 19 – Information and Publicity, revealed that an amount of ₹ 1.50 crore was provided for the scheme ‘Grant of incentive to Tourism Industry’ towards grant of incentives to star category hotels. Though the amount was provided in budget itself, applications from eligible applicants were invited only during December 2013 and one hotel was selected (February 2014) for grant of incentive of ₹ one crore. However, incentive could not be released due to enforcement of model code of conduct and entire provision was re-appropriated. Thus, though funds were available, the action of Tourism Department in calling for applications belatedly led to non-implementation of scheme during 2013-14.

## 2.5 Conclusion and Recommendations

During 2013-14, expenditure of ₹ 5,099.02 crore was incurred against total grants and appropriations of ₹ 5,972.27 crore, resulting in overall savings of ₹ 873.25 crore (14.62 *per cent*). In 66 cases, no expenditure was incurred against the provision of ₹ 337.73 crore. There were persistent savings of more than ₹ 10 lakh in 10 grants during 2009-14. In 57 cases, the expenditure exceeded the approved provision, resulting in excess expenditure of ₹ 165.18 crore. Out of total anticipated savings of ₹ 435.03 crore in 11 grants, ₹ 348.92 crore was not surrendered.

***Government may consider strengthening budgetary controls to avoid large scale savings of funds, incurring expenditure in excess of provision and in absence of provision.***



# **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 2013, 1,012 UCs for an aggregate amount of ₹ 253.04 crore were not furnished by the grantees as of October 2014. 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	106	37.38
2	1 – 3	578	153.93
3	3 – 5	152	24.52
4	5 – 7	106	19.57
5	7 – 9	40	17.11
6	9 and above	30	0.53
	<b>Total</b>	<b>1,012</b>	<b>253.04</b>

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

Out of 1,012, UCs for 836 (82.61 *per cent*) involving ₹ 215.83 crore were pending for periods ranging from one to five years, while 176 UCs involving ₹ 37.21 crore were pending for more than five years. Pendency of 759 UCs for an aggregate amount of ₹ 215.74 crore pertained to Adi-dravidar Welfare,

Education, Local Administration and Town and Country Planning 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 22 autonomous bodies/authorities due upto 2012-13 had not been submitted to the Principal Accountant General (General and Social Sector Audit) as of November 2014. The details of these accounts are given in **Appendix 3.2** and their age-wise pendency is presented in **Table 3.2**.

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

Sl. No.	Pendency in number of years	Number of the Bodies/Authorities
1	1 – 3	9
2	4 – 5	12
3	more than five years	1
<b>Total</b>		<b>22</b>

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

Due to non-receipt of annual accounts from a large 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 2014, advances aggregating ₹ 273.15 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	78	1.25
2	More than five years but less than 10 years	353	34.20
3	More than one year but less than five years	658	120.02
4	Less than one year	816	117.68
<b>Total</b>		<b>1,905</b>	<b>273.15</b>

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

It was noticed that Directorates of School and Collegiate Education (499 cases), Social Welfare (151 cases) and Agriculture Department (147 cases) contributed to large scale pendency which indicated laxity on the part of the departmental officers in enforcing the codal provisions regarding adjustment of temporary 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 330 cases of misappropriation, loss, defalcation, etc., involving Government money amounting to ₹ 44.66 crore up to March 2014, 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 3.3**. The Electricity Department accounted for bulk of the cases (259) and amount (₹ 43.77 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	37	3,677.91	Theft/Loss of material	318	4,308.21
5 - 10	39	480.25			
10 - 15	95	299.07	Misappropriation	12	158.27
More than 15	159	9.25			
<b>Total</b>	<b>330</b>	<b>4,466.48</b>	<b>Total</b>	<b>330</b>	<b>4,466.48</b>

(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	294	132.46
ii)	Departmental actions initiated but not finalised	7	10.30
iii)	Awaiting orders for recovery or write off	6	4.31
iv)	Pending in Courts of law	23	4,319.41
<b>Total</b>		<b>330</b>	<b>4,466.48</b>

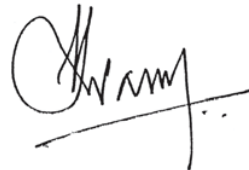
(Source: Compiled from the information furnished by the heads of department)

### 3.5 Conclusion and Recommendations

There was large scale pendency in furnishing of Utilisation Certificates by various grantee institutions for Grants-in-aid of ₹ 253.04 crore. The pendency ranged from one to more than nine years. Twenty two autonomous bodies/authorities did not submit to Audit their annual accounts due for the

period upto 2012-13 as of November 2014. Temporary advances aggregating to ₹ 273.15 crore were pending for adjustment by the Drawing and Disbursing Officers. The Union Territory Government departments reported 330 cases of misappropriation, loss, defalcation, etc., involving Government money of ₹ 44.66 crore upto March 2014. Final action on these cases was pending for periods ranging from one to more than 15 years.

- *The pendency in submission of Utilisation Certificates should be cleared by addressing the departmental officers to obtain Utilisation Certificates from the organisation to whom grants were given.*
- *In respect of outstanding cases of misappropriations, losses, defalcations, etc., in the first instance, the UT Government may prioritise and finalise cases where departmental action has been initiated and cases awaiting orders for recovery or write off.*



**(K. SRINIVASAN)**

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

Chennai  
The 25 March 2015

Countersigned



**(SHASHI KANT SHARMA)**

Comptroller and Auditor General of India

New Delhi  
The 27 March 2015

# APPENDICES

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

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

**A. General Data**

Sl.No.	Particulars		Figures
1	Area		490 sq.km.
2	Population		
	a.	As per 2001 Census	9.74 lakh
	b.	2011 Census	12.48 lakh
3(a)	Density of Population ( as per 2001 census) (All India Density = 325 persons per sq.km.)		2,034 persons per sq.km.
(b)	Density of Population (as per 2011 census ) (All India Density = 382 persons per sq.km.)		2,547 persons per sq.km.
4	Population below poverty line (All India Average = 21.9 <i>per cent</i> )		9.69 <i>per cent</i>
5(a)	Literacy (as per 2001 census) (All India Average = 64.8 <i>per cent</i> )		81.24 <i>per cent</i>
(b)	Literacy (as per 2011 census) (All India Average = 74.0 <i>per cent</i> )		85.8 <i>per cent</i>
6	Infant mortality (per 1,000 live births) (All India Average = 40 per 1,000 live births )		19 per 1,000 live births
7	Life Expectancy at birth (All India Average = 65.8 years)		68.35 years
8	Gross State Domestic Product (GSDP) 2013-14 at current prices		₹ 21,061 crore
9	GSDP CAGR (2004-05 to 2013-14)		15.51 <i>per cent</i>
10	Per capita GSDP CAGR ( 2004- 05 to 2013-14 )		13.22 <i>per cent</i>
11	GSDP CAGR (2004-05 to 2012-13)		14.31 <i>per cent</i>
12	Population growth (2000-01 to 2010-11)		28.1 <i>per cent</i>

<b>B. Financial data</b>			
<b>Particulars</b>		<b>Figures (in per cent)</b>	
<b>CAGR*</b>		<b>2004-05 to 2012-13</b>	<b>2004-05 to 2013-14</b>
		<b>Union Territory of Puducherry</b>	
a	of Revenue Receipts	8.56	11.39
b	of Tax Revenue	21.47	18.78
c	of Non-Tax Revenue	(-) 16.52	10.12
d	of Total Expenditure	8.37	11.84
e	of Capital Expenditure	6.35	7.28
f	of Revenue Expenditure on Education	13.80	14.16
g	of Revenue Expenditure on Health	15.48	15.84
h	of Salary	15.88	15.23
i	of Pension	21.69	19.49

\*Compound Annual Growth Rate

(Source: Financial data is based on information furnished by the Director of Accounts and Treasuries, Puducherry, BPL (Press note July 2013 Planning Commission BPL 2011-12 by Tendulkar Methodology), Life Expectancy at birth (Economic Survey indicators for 2010-11 as shown in Economic Survey of 2012-13), Infant mortality rate (SRS Bulletin September 2013) and socio-economic indicators provided by Directorate of Economics and Statistics, Puducherry)

**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 (1)	Title (2)	Layout (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 Consolidated Fund, receipts and expenditure on revenue and capital account are depicted distinctly.
Statement No.3	Statement of Receipts (Consolidated Fund)	This Statement comprises revenue and capital receipts and receipts from borrowings of the Government consisting of loans from the Government of India, other institutions, market loans raised by the Government and recoveries on account of loans and advances made by the Government.
Statement No.4	Statement of Expenditure (Consolidated Fund)	This Statement not only gives expenditure by function (activity) but also summarises expenditure by nature of activity (objects of expenditure).
Statement No. 5	Statement of Progressive Capital expenditure	This Statement details progressive capital expenditure by functions, the aggregate of which is depicted in Statement No. 1.
Statement No.6	Statement of Borrowings and other Liabilities	Borrowings of the Government comprise market loans raised by it (internal debt) and Loans and Advances received from the Government of India. Both these together form the public debt of the Union Territory Government. In addition, this summary statement depicts ‘other liabilities’ which are the balances under various sectors in the Public Account. In respect of the latter, the Government as a trustee or custodian of the funds. Hence these constitute liabilities of the Government. The Statement also contains an Explanatory Note, i.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 No. 1 and recoveries, disbursements feature in Statement Nos. 2, 3 and 4. Here, loans and advances are summarised sector and loanee group-wise. This is followed by a note on the recoveries in arrear in respect of loans, details of which are maintained by the Union Territory departments.
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 No. 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 No. 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)

	2009-10	2010-11	2011-12 (RE)	2012-13 (P)	2013-14 (QE)
Gross State Domestic Product (₹ in crore)	12,304	13,091	14,661	16,768	21,061
Growth rate of GSDP	22.43*	6.40	11.98	14.37	25.60
<i>Source:</i> Directorate of Economics and Statistics, Government of Puducherry P: Provisional; QE: Quick Estimate; RE: Revised Estimate; * GSDP for 2008-09 was ₹ 10,050 crore and it increased to ₹ 12,304 crore in 2009-10 (an increase of 22.43 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)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Interest spread	GSDP growth – Average Interest Rate
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
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)	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
GSDP	GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants (under Major Head 1601 – 02, 03, 04) and Non-Plan revenue expenditure excluding debit under 2048 – Appropriation for Reduction or Avoidance of Debt

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

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

(₹ in crore)

	2009-10	2010-11	2011-12	2012-13	2013-14
(1)	(2)	(3)	(4)	(5)	(6)
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>2,841(65)</b>	<b>3,200(72)</b>	<b>2,771(60)</b>	<b>3,146(72)</b>	<b>4,308(72)</b>
<b>(i) Tax Revenue</b>	<b>868(31)</b>	<b>1,074(34)</b>	<b>1,329(48)</b>	<b>1,917 (61)</b>	<b>1,904(44)</b>
Taxes on Agricultural Income	Nil	Nil	Nil	Nil	Nil
Taxes on Sales, Trade, etc	453	595	750	1,287	1,256
State Excise	329	379	447	504	512
Taxes on Vehicles	35	48	54	52	52
Stamp Duty and Registration fees	50	51	77	73	83
Land Revenue	1	1	1	1	1
Taxes on Goods and Passengers	Nil	Nil	Nil	Nil	Nil
Other Taxes	Nil	Nil	Nil	Nil	Nil
<b>(ii) Non-Tax Revenue</b>	<b>643(23)</b>	<b>743 (23)</b>	<b>153(6)</b>	<b>118 (4)</b>	<b>1,193(28)</b>
<b>(iii ) State's share of Union taxes and duties</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>(iv) Grants-in-aid from Government of India</b>	<b>1,330(46)</b>	<b>1,383(43)</b>	<b>1,289(46)</b>	<b>1,111(35)</b>	<b>1,211(28)</b>
<b>2. Miscellaneous Capital Receipts</b>	<b>33(1)</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>3. Recoveries of Loans and Advances</b>	<b>5</b>	<b>4</b>	<b>4</b>	<b>3</b>	<b>3</b>
<b>4. Total Revenue and Non-debt capital receipts (1+2+3)</b>	<b>2,879</b>	<b>3,204</b>	<b>2,775</b>	<b>3,149</b>	<b>4,311</b>
<b>5. Public Debt Receipts</b>	<b>659(15)</b>	<b>854(19)</b>	<b>788(17)</b>	<b>529(12)</b>	<b>750(13)</b>
Internal Debt and market loan	549	677	703	424	663
Net transactions under Ways and Means Advances and Overdrafts	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	110	177	85	105	87
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>3,538</b>	<b>4,058</b>	<b>3,563</b>	<b>3,678</b>	<b>5,061</b>
<b>7. Contingency Fund Receipts</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>8. Public Account Receipts</b>	<b>836(19)</b>	<b>393 (9)</b>	<b>1,059(23)</b>	<b>715(16)</b>	<b>911(15)</b>
<b>9. Total Receipts of the UT (6+7+8)</b>	<b>4,374</b>	<b>4,451</b>	<b>4,622</b>	<b>4,393</b>	<b>5,972</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>3,083(70)</b>	<b>3,540(73)</b>	<b>3,222(71)</b>	<b>3, 051(72)</b>	<b>4,483(78)</b>
(i) Plan	1,088 (35)	1,221(34)	1,267(39)	984(32)	1,351(30)
(ii) Non-Plan	1,995 (65)	2,319(66)	1,955(61)	2,067(68)	3,132(70)

(1)	(2)	(3)	(4)	(5)	(6)
(iii) General Services (including interest payments)	871	865	968	1,139	1,235
(iv) Social Services	1,265	1,379	1,498	1,252	1,661
(v) Economic Services	943	1,292	752	655	1,582
(vi) Grants-in-aid and contributions	4	4	4	5	5
<b>11. Capital Expenditure</b>	<b>369(8)</b>	<b>371(8)</b>	<b>375(8)</b>	<b>315(7)</b>	<b>362(6)</b>
(i) Plan	373	369(99)	381	309(98)	356(98)
(ii) Non-Plan	(-)4 <sup>&amp;</sup>	2(1)	(-)6 <sup>&amp;</sup>	6(2)	6(2)
(iii) General Services	44	51	49	54	47
(iv) Social Services	82	103	121	98	108
(v) Economic Services	243	217	205	163	207
<b>12. Disbursement of Loans and Advances</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>
<b>13. Total (10+11+12)</b>	<b>3,454</b>	<b>3,913</b>	<b>3,599</b>	<b>3,367</b>	<b>4,846</b>
<b>14. Repayments of Public Debt</b>	<b>131(3)</b>	<b>148(3)</b>	<b>157(3)</b>	<b>189*(4)</b>	<b>204(4)</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	Nil	Nil	Nil	15	33
Net transactions under Ways and Means Advances and Overdraft	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	131	148	157	174	171
<b>15. Appropriation to Contingency Fund</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>3,585</b>	<b>4,061</b>	<b>3,756</b>	<b>3,556</b>	<b>5,050</b>
<b>17. Contingency Fund disbursements</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>18. Public Account disbursements</b>	<b>613 (19)</b>	<b>772(16)</b>	<b>795(18)</b>	<b>717(17)</b>	<b>709(12)</b>
<b>19. Total disbursement by the UT (16+17+18)</b>	<b>4,198</b>	<b>4,833</b>	<b>4,551</b>	<b>4,273</b>	<b>5,759</b>
<i>Part C. Deficits</i>					
<b>20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)</b>	<b>(-)242</b>	<b>(-)340</b>	<b>(-)451</b>	<b>(+)95</b>	<b>(-)175</b>
<b>21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)</b>	<b>(-)575</b>	<b>(-)709</b>	<b>(-)824</b>	<b>(-)218</b>	<b>(-)535</b>
<b>22. Primary Deficit (21+23)</b>	<b>(-)288</b>	<b>(-)378</b>	<b>(-)434</b>	<b>(+)233</b>	<b>(-)58</b>
<i>Part D. Other data</i>					
<b>23. Interest Payments (included in revenue expenditure)</b>	<b>287</b>	<b>331</b>	<b>390</b>	<b>451</b>	<b>477</b>
<b>24. Financial Assistance to local bodies etc.</b>	<b>453</b>	<b>559</b>	<b>444</b>	<b>360</b>	<b>487</b>

<sup>&</sup> Minus expenditure is due to value of issue of stock more than the value of purchase;

\* Higher rounding is given to arrive at the correct value of total disbursement made by UT

(1)	(2)	(3)	(4)	(5)	(6)
<b>25. Ways and Means Advances/Overdraft availed (days)</b>	Nil	Nil	Nil	Nil	Nil
Ways and Means Advances availed (days)	Nil	Nil	Nil	Nil	Nil
Overdraft availed (days)	Nil	Nil	Nil	Nil	Nil
<b>26. Interest on Ways and Means Advances/Overdraft</b>	Nil	Nil	Nil	Nil	Nil
<b>27. Gross State Domestic Product (GSDP)<sup>@</sup></b>	<b>12,304</b>	<b>13,092</b>	<b>14,661</b>	<b>16,768</b>	<b>21,061</b>
<b>28. Outstanding Fiscal liabilities (year end)</b>	<b>3,887</b>	<b>4,588</b>	<b>5,441</b>	<b>5,880</b>	<b>6,555</b>
<b>29. Outstanding guarantees (year end) (including interest)</b>	<b>12</b>	<b>8</b>	<b>6</b>	<b>5</b>	<b>5</b>
<b>30. Maximum amount guaranteed (year end)</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>21</b>
<b>31. Number of incomplete projects</b>	<b>97</b>	<b>110</b>	<b>90</b>	<b>40</b>	<b>23</b>
<b>32. Capital blocked in incomplete projects</b>	<b>153</b>	<b>109</b>	<b>99</b>	<b>105.07</b>	<b>82.88</b>
<b>Part E: Fiscal Health Indicators</b>					
<b>I Resource Mobilization</b>					
Own Tax revenue/GSDP	0.07	0.08	0.09	0.11	0.09
Own Non-Tax Revenue/GSDP	0.05	0.06	0.01	0.01	0.06
Central Transfers/GSDP	Nil	Nil	Nil	Nil	Nil
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	0.28	0.30	0.25	0.20	0.23
Total Expenditure/Revenue Receipts	1.21	1.22	1.30	1.07	1.12
Revenue Expenditure/Total Expenditure	0.89	0.90	0.90	0.91	0.93
Expenditure on Social Services/Total Expenditure	0.39	0.38	0.45	0.40	0.37
Expenditure on Economic Services/Total Expenditure	0.34	0.38	0.27	0.24	0.37
Capital Expenditure/Total Expenditure	0.10	0.09	0.10	0.09	0.07
Capital Expenditure on Social and Economic Services/Total Expenditure	0.09	0.08	0.09	0.08	0.07
<b>III Management of Fiscal Imbalances</b>					
Revenue deficit (surplus)/GSDP	(-) 0.019	(-) 0.025	(-)0.031	(+)0.006	(-)0.008
Fiscal deficit/GSDP	(-) 0.047	(-) 0.054	(-)0.056	(-)0.013	(-)0.025
Primary Deficit (surplus) /GSDP	(-) 0.02	(-) 0.03	(-) 0.03	(+)0.01	(-)0.003
Revenue Deficit/Fiscal Deficit	0.42	0.48	0.55	(-)0.44	(-)0.33
Primary Revenue Balance/GSDP	0.004	(-) 0.001	(-)0.004	(+)0.032	(+)0.014

<sup>@</sup> GSDP figures communicated by the UT Government adopted

(1)	(2)	(3)	(4)	(5)	(6)
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	0.32	0.35	0.37	0.35	0.31
Fiscal Liabilities/RR	1.37	1.43	1.96	1.87	1.52
Primary deficit <i>vis-à-vis</i> quantum spread	(-) 0.60	6.87	(-)2.25	0.67	(-)0.06
Debt Redemption (Principal +Interest)/ Total Debt Receipts	0.60	0.52	0.65	1.14	0.86
<b>V Other Fiscal Health Indicators</b>					
Return on Investment (₹ in crore)	6.39	4.84	3.51	1.01	6.30
Balance from Current Revenue (₹ in crore)	601	629	466	522.35	528.30
Financial Assets/Liabilities	0.97	0.91	0.87	0.87	0.86

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 2013-14**

(₹ in crore)

2012-13		Receipts		2013-14	2012-13		Disbursements				2013-14
								Non-Plan	Plan	Total	
		<b>Section-A: Revenue</b>									
3,146.14	I	Revenue receipts		4,307.61	3,051.19	I	Revenue expenditure-	3,132.30	1,350.44	4,482.74	4,482.74
1,917.22		Tax revenue	1,904.51		1,138.79		General services	1,191.24	43.67	1,234.91	
					1,251.95		Social Services-	653.45	1,007.64	1,661.09	
118.15		Non-tax revenue	1,192.59		499.71		Education, Sports, Art and Culture	337.97	246.98	584.95	
					295.52		Health and Family Welfare	164.90	185.97	350.87	
Nil		State's share of Union Taxes	Nil		117.26		Water Supply, Sanitation, Housing and Urban Development	56.18	184.78	240.96	
1,110.77		Grants-in-aid from GOI	1,210.51		2.97		Information and Broadcasting	1.67	1.34	3.01	
525.38		Non-Plan grants	513.50		48.78		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	16.52	136.26	152.78	
546.59		Grants for UT Plan Schemes	663.69		22.22		Labour and labour Welfare	13.25	11.61	24.86	
					261.49		Social Welfare and Nutrition	59.44	238.94	298.38	
38.80		Grants for Central and Centrally sponsored Plan Schemes	33.32		4.00		Others	3.52	1.76	5.28	
					655.30		Economic Services-	1,282.84	299.13	1,581.97	
					190.91		Agriculture and Allied Activities	116.85	141.01	257.86	
					14.03		Rural Development	19.18	10.49	29.67	
					-2.08		Special Areas Programmes	Nil	4.63	4.63	
					18.47		Irrigation and Flood control	11.81	11.70	23.51	
					271.49		Energy	1,106.13	9.72	1,115.85	
					72.91		Industry and Minerals	3.28	51.55	54.83	
					43.20		Transport	13.17	21.75	34.92	
					2.52		Science, Technology and Environment	0.25	2.98	3.23	
					43.85		General Economic Services	12.17	45.30	57.47	
					5.15		Grants-in-aid and Contributions-	4.77	Nil	4.77	
	II	Revenue deficit carried over to Section B		175.13	94.95	II	Revenue Surplus carried over to Section B				
3,146.14		<b>Total</b>		4,482.74	3,146.14		<b>Total</b>				4,482.74



		Receipts					Disbursements				
		Section-B : Others									
898.90	III	Opening Cash balance including Permanent Advances and Cash Balance Investment		1,019.65	Nil	III	Opening Overdraft from Reserve Bank of India				Nil
Nil	IV	Miscellaneous Capital receipts		Nil	315.29	IV	Capital Expenditure-	6.34	356.16	362.50	362.50
					54.30		General Services	Nil	47.37	47.37	
					97.65		Social Services-	Nil	108.42	108.42	
					15.59		Education, Sports, Art and Culture	Nil	15.43	15.43	
					4.64		Health and Family Welfare	Nil	10.02	10.02	
					76.55		Water Supply, Sanitation, Housing and Urban Development	Nil	81.02	81.02	
					Nil		Information and Broadcasting	Nil	Nil	Nil	
					Nil		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	Nil	0.55	0.55	
					0.10		Social Welfare and Nutrition	Nil	0.79	0.79	
					0.77		Others	Nil	0.61	0.61	
					163.34		Economic Services-	6.34	200.37	206.71	
					2.22		Agriculture and Allied Activities	Nil	21.34	21.34	
					Nil		Rural Development	Nil	Nil	Nil	
					Nil		Special Areas Programmes	Nil	Nil	Nil	
					23.30		Irrigation and Flood Control	Nil	19.28	19.28	
					50.40		Energy	6.34	77.22	83.56	
					10.97		Industry and Minerals	Nil	14.83	14.83	
					75.33		Transport	Nil	60.75	60.75	
					1.12		General Economic Services	Nil	6.95	6.95	
3.42	V	Recoveries of Loans and Advances-		3.01	1.45	V	Loans and Advances disbursed-	1.30	Nil	1.30	1.30
Nil		From Power Projects	Nil		Nil		For Power Projects	Nil	Nil	Nil	
3.19		From Government Servants	2.73		1.45		To Government Servants	1.30	Nil	1.30	
0.23		From Others	0.28		Nil		To Others	Nil	Nil	Nil	
94.95	VI	Revenue Surplus brought down				VI	Revenue Deficit brought down				175.13

		Receipts					Disbursements				
528.76	VII	Public debt receipts-		750.37	188.23	VII	Repayment of Public debt-	128.09	75.69	203.78	203.78
Nil		External debt	Nil		Nil		External debt	Nil	Nil	Nil	
423.97		Internal debt	663.40		14.71		Internal debt	Nil	32.89	32.89	
Nil		Net transactions under Ways and Means Advances	Nil		Nil		Net transactions under Ways and Means Advances	Nil	Nil	Nil	
Nil		Net transactions under overdraft	Nil		173.52		Repayment of Loans and Advances to Central Government	128.09	42.80	170.89	
104.79		Loans and Advances from Central Government	86.97								
Nil	VIII	Appropriation to Contingency Fund	Nil		Nil	VIII	Appropriation to Contingency Fund				Nil
Nil	IX	Amount transferred to Contingency Fund	Nil		Nil	IX	Expenditure from Contingency Fund				Nil
715.17	X	Public Account receipts-		910.80	716.58	X	Public Account disbursements-			709.06	709.06
257.16		Small Savings and Provident Funds	266.34		243.32		Small Savings and Provident Funds			233.54	
28.53		Reserve Funds	50.00		Nil		Reserve Funds			Nil	
(-) 143.10		Suspense and Miscellaneous	5.43		(-)10.84		Suspense and Miscellaneous			(-)1.43	
312.88		Remittance	319.44		295.84		Remittances			287.14	
259.70		Deposits and Advances	269.59		188.26		Deposits and Advances			189.81	
	XI	Closing Overdraft from Reserve Bank of India	Nil		1,019.65	XI	Cash Balance at end-			1,232.06	1,232.06
					Nil		Cash in Treasuries and Local Remittances			Nil	
					0.15		Deposits with Reserve Bank			0.15	
					0.60		Departmental Cash Balance including permanent advances			1.85	
					1,018.90		Cash Balance Investment including investment of earmarked funds			1,230.06	
2,241.20		Total		2,683.83	2,241.20		Total				2,683.83

**Appendix 1.4**  
(Reference: Paragraph 1.9.1 ; Page 23)

**Part B: Summarised financial position of the Government  
of Union Territory of Puducherry as on 31 March 2014**

(₹ in crore)

As on 31 March 2013	Liabilities	As on 31 March 2014	
(1)	(2)	(3)	
<b>3,025.27</b>	<b>Internal Debt -</b>		<b>3,655.61</b>
2,622.06	Market Loans bearing interest	3,122.06	
Nil	Market Loans not bearing interest	Nil	
Nil	Loans from Life Insurance Corporation of India	Nil	
403.21	Loans from other Institutions	533.55	
Nil	Ways and Means Advances	Nil	
Nil	Overdrafts from Reserve Bank of India	Nil	
<b>1,986.53</b>	<b>Loans and Advances from Central Government -</b>		<b>1,902.61</b>
Nil	Pre 1984-85 Loans	Nil	
1,738.68	Non-Plan Loans	1,687.60	
247.14	Loans for State Plan Schemes	214.39	
Nil	Loans for Central Plan Schemes	Nil	
0.71	Loans for Centrally Sponsored Plan Schemes	0.62	
<b>0.50</b>	<b>Contingency Fund</b>		<b>0.50</b>
<b>415.14</b>	<b>Small Savings, Provident Funds, etc.</b>		<b>447.94</b>
<b>432.33</b>	<b>Deposits</b>		<b>512.13</b>
<b>73.64</b>	<b>Reserve Funds</b>		<b>123.63</b>
<b>77.66</b>	<b>Remittance Balances</b>		<b>109.96</b>
<b>13.40</b>	<b>Suspense and Miscellaneous Balances</b>		<b>20.27</b>
<b>6,024.47</b>			<b>6,772.65</b>
	<b>Assets</b>		
<b>4,192.66*</b>	<b>Gross Capital Outlay on Fixed Assets -</b>		<b>4,555.16</b>
960.09	Investments in shares of Companies, Corporations, etc.	981.85	
3,232.57	Other Capital Outlay	3,573.31	

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

(1)	(2)		(3)
<b>14.13</b>	<b>Loans and Advances -</b>		<b>12.41</b>
Nil	Loans for Power Projects	Nil	
8.68	Other Development Loans	8.40	
5.45	Loans to Government servants and Miscellaneous loans	4.01	
<b>52.45</b>	<b>Reserve Fund Investments</b>		<b>86.92</b>
<b>0.59</b>	<b>Advances</b>		<b>0.62</b>
<b>967.20</b>	<b>Cash -</b>		<b>1,145.14</b>
Nil	Cash in Treasuries	Nil	
0.15	Deposits with Reserve Bank	0.15	
0.60	Departmental Cash Balance including Permanent Advances	1.85	
966.45	Cash Balance Investments	1,143.14	
<b>797.44</b>	<b>Deficit on Government Account -</b>		<b>972.40</b>
94.95	(i) Revenue surplus(+)/deficit(-) of the current year	(-) 175.13	
Nil	(ii) Miscellaneous Deficit	Nil	
(-) 892.44	Accumulated deficit at the beginning of the year	(-) 797.44	
0.05	Less: Proforma dropping	0.17	
<b>6,024.47</b>			<b>6,772.65</b>

#### Explanatory Notes for Appendices 1.3 and 1.4

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

**Appendix 2.1**  
(Reference: Paragraph 2.3.1; Page 33)

**Cases where savings were more than ₹ 50 lakh and 20 per cent of total provision**

(₹ in lakh)

Sl.No.	Grant	Heads of account					Provision	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)
1	01	2011	02	101	02	01	280.00	179.09	100.91
2	03	2013	00	104	01	01	215.70	0.00	215.70
3	06	2029	00	800	04	01	334.29	22.19	312.10
4	06	2245	02	101	01	01	104.50	22.79	81.71
5	06	2408	01	102	04	01	565.00	0.00	565.00
6	06	3456	00	001	05	01	406.24	72.68	333.56
7	06	4216	03	102	01	01	115.35	0.00	115.35
8	06	4216	03	102	01	02	83.60	0.00	83.60
9	06	4250	00	101	01	01	10,000.00	0.00	10,000.00
10	06	4250	00	101	02	01	399.00	0.00	399.00
11	08	2070	00	114	01	01	1,469.06	1,164.82	304.24
12	08	2070	00	114	01	02	241.16	139.47	101.69
13	08	5055	00	800	01	01	99.00	0.00	99.00
14	09	3451	00	090	03	01	275.00	194.97	80.03
15	09	3451	00	090	10	01	1,500.00	0.00	1,500.00
16	10	2216	80	789	04	01	1,285.41	0.00	1,285.41
17	10	2216	80	789	04	02	58.00	0.00	58.00
18	10	2216	80	789	08	01	1,298.72	0.00	1,298.72
19	10	2216	80	800	02	01	334.00	172.87	161.13
20	10	2216	80	800	04	01	5,088.59	1,231.93	3,856.66
21	10	2216	80	800	04	02	305.00	140.00	165.00
22	10	2216	80	800	04	04	207.00	35.00	172.00
23	10	2216	80	800	11	01	1,000.00	660.41	339.59
24	10	2217	01	191	01	01	878.60	349.52	529.08
25	10	2217	01	191	01	02	84.00	16.77	67.23
26	10	2217	01	789	01	01	167.00	81.07	85.93
27	10	2217	80	001	02	01	589.99	288.54	301.45
28	10	2217	80	800	04	01	4,000.00	3,000.00	1,000.00
29	10	2217	80	800	07	01	1,300.00	742.02	557.98
30	10	2217	80	800	07	02	200.00	95.15	104.85
31	10	2515	00	101	04	01	105.00	0.00	105.00
32	10	2515	00	101	26	02	72.51	9.73	62.78
33	10	2515	00	789	09	01	221.88	0.00	221.88
34	10	2575	60	101	01	01	838.10	478.35	359.75

(1)	(2)	(3)					(4)	(5)	(6)
35	10	2575	60	101	01	02	251.43	118.49	132.94
36	10	2575	60	789	01	01	161.90	71.97	89.93
37	10	3475	00	108	01	04	200.00	96.62	103.38
38	10	3604	00	200	03	01	255.00	192.00	63.00
39	10	4217	60	051	01	01	2,999.00	0.00	2,999.00
40	10	5054	04	337	01	01	455.00	0.00	455.00
41	10	5054	04	337	03	01	76.54	0.00	76.54
42	12	2055	00	001	01	01	1,125.50	900.08	225.42
43	12	2055	00	104	01	02	156.00	98.11	57.89
44	12	2055	00	108	01	01	1,020.00	475.25	544.75
45	12	2055	00	115	03	01	722.21	30.88	691.33
46	12	2070	00	107	01	01	405.50	208.45	197.05
47	12	4070	00	800	01	01	99.00	0.00	99.00
48	15	2071	01	102	01	07	7,000.00	5,000.00	2,000.00
49	16	2059	60	051	02	01	780.92	387.46	393.46
50	16	2059	80	051	05	04	426.77	0.00	426.77
51	16	2215	01	789	01	01	150.00	0.65	149.35
52	16	3054	04	789	01	01	382.00	114.14	267.86
53	16	3054	04	789	02	01	360.00	188.59	171.41
54	16	4059	01	051	09	01	200.00	0.00	200.00
55	16	4059	01	051	10	01	1,945.10	461.32	1,483.78
56	16	4059	01	051	11	01	100.00	9.16	90.84
57	16	4215	01	789	02	01	100.00	0.00	100.00
58	16	4215	01	800	03	01	5,313.00	2,225.18	3,087.82
59	16	4215	01	800	03	04	367.00	0.00	367.00
60	16	4702	00	101	02	01	290.00	137.08	152.92
61	16	4702	00	101	05	04	100.00	0.00	100.00
62	16	4702	00	800	02	01	539.00	267.83	271.17
63	16	4711	03	800	04	01	199.00	87.17	111.83
64	16	5054	04	789	01	01	96.00	30.25	65.75
65	16	5054	04	789	02	01	87.00	11.67	75.33
66	16	5054	04	800	01	01	1,107.08	787.78	319.30
67	16	5054	04	800	01	04	70.00	10.00	60.00
68	16	5054	04	800	02	01	481.00	315.79	165.21
69	16	5054	04	800	09	01	1,361.00	678.69	682.31
70	16	5054	04	800	09	02	750.00	450.00	300.00
71	17	2202	02	109	14	01	126.50	0.00	126.50
72	17	2202	03	107	04	07	5,700.00	4,169.25	1,530.75
73	17	2203	00	105	06	02	270.00	0.00	270.00



(1)	(2)	(3)					(4)	(5)	(6)
74	17	2205	00	107	08	01	100.00	0.00	100.00
75	17	2236	02	102	03	03	100.00	50.00	50.00
76	17	2236	02	789	02	01	298.38	86.85	211.53
77	17	4202	01	203	01	01	99.00	0.00	99.00
78	17	4202	01	203	01	02	100.00	0.00	100.00
79	17	4202	01	203	02	01	200.00	0.00	200.00
80	17	4202	02	104	01	04	200.00	0.00	200.00
81	18	2210	01	789	02	02	225.00	70.00	155.00
82	18	2210	05	105	11	02	285.00	0.00	285.00
83	18	2210	05	105	11	03	135.00	0.00	135.00
84	18	2210	05	105	11	04	135.00	0.00	135.00
85	18	2210	06	107	01	01	232.37	179.36	53.01
86	18	2210	80	800	02	02	320.00	236.56	83.44
87	18	2211	00	001	01	01	276.95	207.07	69.88
88	18	4210	03	105	01	01	1,187.93	0.00	1,187.93
89	18	4210	03	789	01	01	812.07	0.00	812.07
90	19	2070	00	115	02	06	214.80	149.56	65.24
91	19	3452	80	104	04	01	150.00	0.00	150.00
92	19	3452	80	104	07	01	988.00	411.95	576.05
93	19	3452	80	800	02	01	118.60	0.00	118.60
94	19	3452	80	800	03	01	111.52	0.00	111.52
95	19	3452	80	800	04	01	147.81	0.00	147.81
96	19	3452	80	800	05	01	120.66	0.00	120.66
97	19	3452	80	800	09	01	107.40	0.00	107.40
98	19	5452	80	190	06	02	2,500.00	0.00	2,500.00
99	19	5452	80	800	01	01	499.00	0.00	499.00
100	21	2225	01	277	02	02	150.00	50.00	100.00
101	21	2225	01	277	04	01	401.95	312.82	89.13
102	21	2225	01	789	23	04	182.00	110.23	71.77
103	21	2225	01	789	25	01	1,423.00	981.52	441.48
104	21	2225	01	789	25	02	590.00	244.43	345.57
105	21	2225	01	789	25	04	170.00	37.78	132.22
106	21	2225	01	789	26	01	550.00	400.00	150.00
107	21	2225	03	277	02	01	470.00	318.21	151.79
108	21	2225	03	789	02	01	330.00	15.79	314.21
109	21	2235	02	101	16	01	119.00	61.71	57.29
110	21	2235	02	102	13	01	70.00	0.00	70.00
111	21	2235	02	789	06	01	795.67	561.61	234.06
112	21	2235	02	789	06	02	155.00	74.30	80.70

(1)	(2)	(3)					(4)	(5)	(6)
113	21	4225	01	789	01	01	1,440.00	0.00	1,440.00
114	21	4225	01	789	01	02	200.00	0.00	200.00
115	22	2404	00	195	01	01	100.00	0.00	100.00
116	22	2404	00	195	02	01	130.00	0.00	130.00
117	22	2404	00	789	02	01	70.00	0.00	70.00
118	22	2425	00	277	01	01	100.00	6.74	93.26
119	22	2852	08	789	02	01	81.00	0.00	81.00
120	22	4851	00	195	01	02	300.00	200.00	100.00
121	23	3454	02	001	01	01	294.80	227.49	67.31
122	23	3454	02	800	12	01	85.46	33.05	52.41
123	23	5475	00	112	01	01	59.00	0.00	59.00
124	24	2401	00	102	01	01	943.43	597.03	346.40
125	24	2401	00	102	01	02	398.00	130.37	267.63
126	24	2401	00	102	02	01	200.00	0.00	200.00
127	24	2401	00	119	02	01	223.10	166.75	56.35
128	24	2401	00	789	01	01	247.60	66.06	181.54
129	24	2401	00	789	01	02	100.00	38.93	61.07
130	24	2401	00	789	09	01	254.46	130.40	124.06
131	24	2415	01	789	01	02	280.00	107.70	172.30
132	24	2415	01	789	02	01	150.00	0.00	150.00
133	24	2435	01	789	01	01	100.00	0.00	100.00
134	24	2702	02	789	01	01	70.00	2.34	67.66
135	24	4401	00	800	02	01	293.00	0.00	293.00
136	25	2403	00	789	03	01	72.00	0.00	72.00
137	25	4403	00	800	01	01	99.00	0.00	99.00
138	28	2851	00	800	06	01	400.00	259.99	140.01
139	29	2801	05	001	02	02	722.45	541.12	181.33
140	29	2801	05	800	01	03	2,800.00	2,201.70	598.30
141	29	4801	05	789	07	01	449.00	0.00	449.00
142	29	4801	05	789	08	01	399.00	0.00	399.00
143	29	4801	05	800	11	01	287.09	40.56	246.53
144	29	4801	05	800	48	01	1,504.30	1,119.87	384.43
145	32	2056	00	101	01	01	160.00	94.00	66.00
146	32	4202	01	789	04	01	149.00	0.00	149.00
147	32	4202	03	800	01	02	200.00	110.00	90.00
148	32	4202	03	800	01	03	200.00	78.00	122.00
149	32	4210	01	110	04	03	500.00	60.00	440.00
150	32	4210	05	105	01	02	215.00	82.60	132.40
151	32	4210	05	105	01	03	115.00	0.00	115.00

(1)	(2)	(3)					(4)	(5)	(6)
152	32	4210	05	105	01	04	115.00	0.00	115.00
153	32	4225	01	789	01	02	100.00	0.26	99.74
154	32	4235	02	800	01	01	74.20	0.00	74.20
155	32	4405	00	104	01	04	328.65	186.11	142.54
156	32	4405	00	104	02	03	1,581.00	613.00	968.00
157	32	5055	00	800	02	02	60.00	2.00	58.00
158	32	5055	00	800	03	01	500.00	0.00	500.00
159	32	5452	01	800	14	01	400.00	0.00	400.00
160	32	5452	01	800	17	03	223.64	106.77	116.87
161	32	5452	01	800	20	01	266.33	0.00	266.33
162	32	5452	01	800	22	04	312.28	193.74	118.54
163	32	5452	01	800	23	04	52.75	0.41	52.34
164	33	2048	00	200	01	01	13,169.34	5,000.00	8,169.34
165	33	2049	01	200	02	07	1,500.00	1,026.31	473.69
166	33	2049	02	213	01	07	66.00	0.00	66.00
<b>Total</b>							<b>1,18,562.14</b>	<b>44,604.28</b>	<b>73,957.86</b>

**Appendix 2.2**  
(Reference: Paragraph 2.3.3; Page 34)

**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	2013	00	104	02	01	68.23	224.47	156.24
2	03	2013	00	800	01	01	325.20	406.33	81.13
3	06	2245	02	101	01	04	20.00	298.75	278.75
4	06	2245	02	118	01	04	0.00	352.00	352.00
5	06	2408	01	102	05	01	270.00	348.74	78.74
6	09	3451	00	091	01	01	19.60	73.33	53.73
7	10	2217	05	789	03	01	600.26	725.99	125.73
8	10	2217	05	789	03	04	13.00	79.46	66.46
9	10	2217	05	800	03	01	615.20	1,063.95	448.75
10	10	2217	05	800	04	01	407.74	616.64	208.90
11	10	2217	80	191	16	01	0.01	319.62	319.61
12	10	2217	80	800	06	01	0.01	3,350.00	3,349.99
13	10	2515	00	101	28	01	0.01	751.26	751.25
14	10	2515	00	101	29	04	0.01	450.00	449.99
15	16	2215	01	102	03	01	1,850.00	2,227.70	377.70
16	16	2215	01	102	03	02	307.05	542.00	234.95
17	16	2215	01	789	02	01	518.85	650.20	131.35
18	16	2215	02	105	01	01	250.00	467.00	217.00
19	16	4059	01	001	01	02	454.95	576.08	121.13
20	16	4059	01	800	01	01	5.00	125.76	120.76
21	16	4711	03	103	01	01	185.00	285.00	100.00
22	16	5054	03	337	01	01	860.00	1,266.89	406.89
23	16	5054	04	800	01	03	120.00	192.02	72.02
24	17	2203	00	105	07	01	0.01	138.00	137.99
25	17	2203	00	105	09	04	0.01	200.00	199.99
26	17	2203	00	112	03	01	0.01	262.50	262.49
27	17	2203	00	112	04	01	0.01	87.50	87.49
28	17	2204	00	104	01	01	220.02	290.70	70.68
29	17	2236	02	789	01	01	125.00	176.67	51.67
30	18	2210	01	789	02	01	360.00	492.76	132.76
31	18	2210	05	789	01	01	540.00	650.00	110.00
32	18	2210	05	789	02	01	1,289.83	1,712.07	422.24
33	18	2211	00	101	02	01	122.72	258.82	136.10
34	19	3452	80	190	01	02	251.08	1,384.82	1,133.74

(1)	(2)	(3)					(4)	(5)	(6)
35	21	2225	01	789	27	01	600.00	868.93	268.93
36	21	2225	01	789	28	01	3,320.00	4,614.36	1,294.36
37	21	2235	02	101	12	02	277.40	361.61	84.21
38	21	2235	02	102	01	01	525.59	762.09	236.50
39	21	2235	02	102	12	01	150.00	214.66	64.66
40	21	2235	02	789	36	01	100.00	152.19	52.19
41	21	2236	02	101	02	01	280.66	358.06	77.40
42	22	2404	00	195	04	01	0.01	230.00	229.99
43	22	2404	00	789	04	01	0.01	70.00	69.99
44	22	2851	00	103	01	01	247.70	333.21	85.51
45	22	4425	00	107	01	01	50.00	170.00	120.00
46	24	2401	00	102	03	01	0.01	600.00	599.99
47	24	2401	00	108	03	01	0.01	200.00	199.99
48	24	2435	01	101	02	02	65.01	249.85	184.84
49	24	2702	02	001	02	01	139.91	218.56	78.65
50	26	2405	00	800	03	02	9.22	82.87	73.65
51	29	2801	80	800	01	01	160.00	265.45	105.45
52	29	4801	05	800	50	01	949.00	1,410.00	461.00
53	32	4202	03	800	01	01	100.00	160.00	60.00
54	32	4210	01	110	08	01	65.00	129.47	64.47
55	32	5452	01	800	21	02	181.34	319.34	138.00
56	33	2049	01	200	03	07	0.00	250.29	250.29
57	33	6003	00	109	01	07	1,254.30	1,723.89	469.59
		<b>Total</b>					<b>18,273.98</b>	<b>34,791.86</b>	<b>16,517.88</b>

**Appendix 2.3**  
**(Reference: Paragraph 2.3.4; Page 34)**  
**Excessive/unnecessary re-appropriation of funds**

(₹ in lakh)

Sl.No	Grant	Heads of Account					Provision	Re-appropriation	Total	Expenditure	Savings
1	06	2029	00	101	03	01	507.70	1.18	508.88	507.05	1.83
2	06	2235	60	101	01	01	450.00	75.34	525.34	450.00	75.34
3	08	2041	00	101	01	04	13.30	1.19	14.49	13.15	1.34
4	08	3055	00	004	01	02	5.70	1.20	6.90	5.50	1.40
5	09	2202	03	103	01	01	255.00	3.00	258.00	239.80	18.20
6	12	2055	00	800	01	03	0.01	7.19	7.20	0.00	7.20
7	16	2059	80	001	02	01	1,239.79	5.01	1,244.80	1,222.96	21.84
8	16	4059	01	800	02	01	0.00	245.00	245.00	0.00	245.00
9	16	4059	01	800	03	01	0.00	5.00	5.00	0.00	5.00
10	16	4215	02	001	01	04	172.79	2.53	175.32	164.60	10.72
11	16	4711	03	800	04	01	199.00	149.00	348.00	87.17	260.83
12	16	5054	04	800	09	01	1,361.00	14.00	1,375.00	678.69	696.31
13	16	5054	04	800	09	02	750.00	50.00	800.00	450.00	350.00
14	17	2202	01	101	01	01	10,073.11	69.00	10,142.11	9,859.68	282.43
15	17	2202	01	800	01	02	398.01	16.42	414.43	397.37	17.06
16	17	2202	02	109	01	01	1,722.00	5.50	1,727.50	1,708.79	18.71
17	17	2202	02	109	02	02	543.10	2.70	545.80	540.98	4.82
18	17	2202	02	109	08	02	327.00	1.27	328.27	316.77	11.50
19	17	2202	02	110	01	01	2,788.60	125.00	2,913.60	2,711.81	201.79
20	17	2204	00	102	01	01	286.60	4.30	290.90	276.30	14.60
21	19	5452	01	800	01	01	0.00	480.00	480.00	0.00	480.00
22	21	2235	02	102	08	01	10.45	2.15	12.60	0.00	12.60
23	21	2236	02	101	01	01	345.52	2.17	347.69	337.28	10.41
24	22	2425	00	001	02	01	47.24	1.62	48.86	43.05	5.81
25	24	2406	01	102	02	04	7.75	1.18	8.93	7.74	1.19
26	24	2406	01	102	06	01	0.00	23.69	23.70	0.00	23.70
27	25	2403	00	101	01	04	30.25	1.77	32.02	29.81	2.21
28	25	2403	00	800	05	01	0.00	1.62	1.62	0.00	1.62
29	25	2403	00	800	06	02	0.00	4.00	4.00	0.00	4.00
30	28	2851	00	800	02	01	0.03	1.72	1.75	0.00	1.75
31	29	4801	05	800	06	02	100.73	1.08	101.81	99.43	2.38
32	31	7610	00	203	01	07	30.00	4.60	34.60	29.54	5.06
33	32	4202	01	800	02	01	534.00	15.00	549.00	450.17	98.83
34	32	4225	80	789	01	01	1.00	4.00	5.00	0.00	5.00
35	32	4405	00	104	02	03	1,581.00	32.00	1,613.00	613.00	1,000.00
36	33	2048	00	200	01	01	13,169.34	1,927.27	15,096.61	5,000.00	10,096.61
		<b>Total</b>					<b>36,950.02</b>	<b>3,287.70</b>	<b>40,237.73</b>	<b>26,240.64</b>	<b>13,997.09</b>



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

**Cases of substantial surrenders made during 2013-14**

(₹ in lakh)

Sl.No.	Grant Number	Heads of Account					Provision	Surrender
(1)	(2)	(3)					(4)	(5)
1	06	4216	03	102	01	01	115.35	115.35
2	06	4216	03	102	01	02	83.60	83.60
3	06	4250	00	101	02	01	399.00	399.00
4	08	5055	00	800	01	01	99.00	99.00
5	09	3451	00	090	10	01	1,500.00	1,500.00
6	10	2216	80	789	04	01	1,285.41	1,285.41
7	10	2216	80	789	08	01	1,298.72	1,298.72
8	10	2216	80	800	04	01	5,088.59	3,142.68
9	10	2216	80	800	04	02	305.00	165.00
10	10	4217	60	051	01	01	2,999.00	2,999.00
11	10	5054	04	337	01	01	455.00	455.00
12	10	5054	04	337	01	02	44.00	44.00
13	10	5054	04	337	03	01	76.54	76.54
14	10	5054	04	337	03	02	10.98	10.98
15	11	2030	02	101	01	01	29.00	28.11
16	12	2055	00	108	01	01	1,020.00	543.00
17	12	4070	00	800	01	01	99.00	99.00
18	17	4202	01	203	01	01	99.00	99.00
19	17	4202	01	203	01	02	100.00	100.00
20	17	4202	01	203	02	01	200.00	200.00
21	17	4202	02	104	01	04	200.00	200.00
22	18	4210	03	105	01	01	1,187.93	1,187.93
23	18	4210	03	789	01	01	812.07	812.07
24	19	5452	80	190	06	02	2,500.00	2,020.02
25	20	2230	01	103	03	03	53.83	34.01
26	20	2230	03	101	15	01	28.65	20.92
27	21	4225	01	789	01	01	1,440.00	1,440.00
28	21	4225	01	789	01	02	200.00	200.00
29	22	2425	00	277	01	01	100.00	93.25
30	22	2852	08	789	02	01	81.00	59.87
31	23	5475	00	112	01	01	59.00	59.00
32	23	5475	00	112	01	02	20.00	20.00
33	23	5475	00	112	01	03	10.00	10.00
34	23	5475	00	112	01	04	10.00	10.00
35	24	2401	00	102	01	02	398.00	241.85
36	24	2415	01	789	01	02	280.00	172.30

(1)	(2)	(3)					(4)	(5)
37	24	2415	01	789	02	01	150.00	150.00
38	24	2415	01	789	02	02	20.00	20.00
39	24	2702	02	001	01	02	40.00	31.86
40	24	2702	02	789	01	01	70.00	67.06
41	25	2403	00	789	03	01	72.00	72.00
42	25	2403	00	789	03	02	24.00	24.00
43	25	2403	00	789	07	01	17.12	17.12
44	25	4403	00	800	01	01	99.00	99.00
45	27	2515	00	102	03	01	12.00	11.50
46	28	2851	00	104	01	04	25.01	18.89
47	31	7610	00	201	01	07	10.00	10.00
48	31	7610	00	202	01	07	10.00	10.00
49	31	7610	00	202	02	07	86.00	46.00
50	32	2403	00	101	01	01	20.00	13.68
51	32	4210	01	110	04	03	500.00	370.00
52	32	5055	00	800	01	01	40.00	26.00
53	32	5055	00	800	02	02	60.00	58.00
54	32	5055	00	800	03	01	500.00	500.00
		<b>Total</b>					<b>24,442.80</b>	<b>20,869.72</b>

**Appendix 2.5**  
**(Reference: Paragraph 2.3.6; Page 35)**

**Cases where savings of more than ₹ one crore were not surrendered fully**  
**(₹ in crore)**

Sl.No.	Grant Number	Description	Savings	Amount surrendered	Amount not surrendered
<b>Revenue</b>					
1	06	Revenue and Food	2.98	0.97	2.01
2	12	Police	15.77	7.82	7.95
3	16	Public Works	9.73	0.00	9.73
4	17	Education	32.33	25.62	6.71
5	18	Medical	1.91	0.00	1.91
6	19	Information and Publicity	5.18	0.00	5.18
7	21	Social Welfare	5.45	0.00	5.45
8	33	Public Debt	113.82	9.73	104.09
		<b>Total - Revenue</b>	<b>187.17</b>	<b>44.14</b>	<b>143.03</b>
<b>Capital</b>					
1	06	Revenue and Food	106.00	6.00	100.00
2	16	Public Works	64.10	4.38	59.72
3	19	Information and Publicity	30.00	20.20	9.80
4	24	Agriculture	3.07	1.33	1.74
5	29	Electricity	6.02	0.00	6.02
6	32	Building Programmes	38.67	10.06	28.61
		<b>Total - Capital</b>	<b>247.86</b>	<b>41.97</b>	<b>205.89</b>
		<b>Grand Total</b>	<b>435.03</b>	<b>86.11</b>	<b>348.92</b>

**Appendix 2.6**  
**(Reference: Paragraph 2.3.7; Page 35)**

**Details of rush of expenditure during last quarter of the year and  
during March 2014**

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 2014	During last quarter of the year	During March 2014
1	6	2030 03 001 02 01	22,70,682	17,27,167	12,73,312	76.06	56.08
2	9	2202 03 103 02 01	23,25,719	14,20,491	12,69,899	61.08	54.60
3		3451 00 091 01 01	73,43,537	61,66,151	58,68,253	83.97	79.91
4	10	2217 01 191 01 02	16,76,776	14,91,072	14,54,432	88.92	86.74
5	16	2215 02 105 01 01	4,67,00,000	3,27,99,158	3,27,13,943	70.23	70.05
6	21	2235 60 110 01 01	48,97,443	30,36,619	26,42,277	62.00	53.95
7		2236 02 101 02 01	3,58,23,890	2,63,52,289	2,58,61,136	73.56	72.19

**Appendix 3.1**  
**(Reference: Paragraph 3.1; Page 37)**

**Details of outstanding Utilisation Certificates**

Sl. No.	Department	Number of certificates outstanding	Amount (₹ in lakh)
1	Adi-dravidar Welfare	100	3,881.13
2	Agriculture	24	858.26
3	Animal Husbandry and Animal Welfare	11	470.06
4	Art and Culture	5	6.17
5	Civil Supplies and Consumer Affairs	9	382.40
6	Co-operation	12	895.69
7	Education	26	1,967.97
8	Fisheries and Fishermen Welfare	21	180.06
9	Hindu Religious Institutions/WAKF Board	144	362.67
10	Industries	3	168.87
11	Information Technology	2	4.44
12	Labour	3	48.05
13	Local Administration	437	9,133.63
14	Science, Technology and Environment	8	203.19
15	Social Welfare	7	130.68
16	Town and Country Planning	196	6,591.74
17	Women and Child Development	4	19.38
	<b>Total</b>	<b>1,012</b>	<b>25,304.39</b>

**Appendix 3.2**  
**(Reference: Paragraph 3.2; Page 38)**

**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	Fishermen Co-operative Union, Karaikal	2006-07 to 2012-13
2	Pondicherry Women's Commission	2009-10 to 2012-13
3	Pondicherry Medical Relief Society for poor	2010-11 to 2012-13
4	Fish Farmers Development Agency, Karaikal	2010-11 to 2012-13
5	Pondicherry Housing Board	2009-10 to 2012-13
6	Pondicherry Fishermen Welfare Distress Relief Society	2010-11 to 2012-13
7	District Institute of Education and Training	2011-12 and 2012-13
8	Sarva Shiksha Abhiyan	2012-13
9	Pondicherry Khadi and Village Industries Board	2012-13
10	Rajiv Gandhi School of Sports, Puducherry	2011-12 and 2012-13
11	Puducherry Marketing Committee	2012-13
12	Pondicherry Building Centre	2012-13
13	Puducherry Municipality	2008-09 to 2012-13
14	Oulgaret Municipality	2008-09 to 2012-13
15	Karaikal Municipality	2008-09 to 2012-13
16	Mahe Municipality	2008-09 to 2012-13
17	Yanam Municipality	2008-09 to 2012-13
18	Ariankuppam Commune Panchayat	2008-09 to 2012-13
19	Villianur Commune Panchayat	2008-09 to 2012-13
20	Bahour Commune Panchayat	2008-09 to 2012-13
21	Mannadipet Commune Panchayat	2008-09 to 2012-13
22	Nettapakkam Commune Panchayat	2008-09 to 2012-13



**Appendix 3.3**  
(Reference: Paragraph 3.4; Page 40)

**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	Number of Cases	Amount	Number of Cases	Amount
			(₹ in lakh)		(₹ in lakh)		(₹ in lakh)
1	Adi-dravidar Welfare	1	0.34	1	1.55	2	1.89
2	Agriculture	6	1.89	1	5.15	7	7.04
3	Animal Husbandry	1	0.01	1	41.57	2	41.58
4	Art and Culture	3	0.37	Nil	Nil	3	0.37
5	Education	25	1.12	3	21.86	28	22.98
6	Electricity	257	4,295.19	2	82.35	259	4,377.54
7	Health and Family Welfare	10	0.77	Nil	Nil	10	0.77
8	Information Technology	1	1.15	Nil	Nil	1	1.15
9	Labour	2	0.60	Nil	Nil	2	0.60
10	Local Administration	5	1.96*	1	0.47 <sup>1</sup>	6	2.43
11	Police	Nil	Nil	1	0.30 <sup>2</sup>	1	0.30
12	Public Works	4	0.22*	2	5.02	6	5.24
13	Revenue	1	0.84	Nil	Nil	1	0.84
14	Tourism	1	*	Nil	Nil	1	*
15	Women and Child Development	1	3.75	Nil	Nil	1	3.75
	<b>Total</b>	<b>318</b>	<b>4,308.21</b>	<b>12</b>	<b>158.27</b>	<b>330</b>	<b>4,466.48</b>

\* Value of one of the case not available

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

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

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

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 <i>per cent</i> .
Merit goods	Core public goods are goods which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g., enforcement of law and order, security and protection of rights, pollution free air and other environmental goods, road infrastructure etc., Merit goods are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than the ability and willingness to pay the Government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidised food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.
Development expenditure	Broadly, the Social and Economic Services constitute development expenditure, while expenditure on General Services is treated as non-development expenditure.

Terms	Description
Average interest rate	Average interest rate is defined as the percentage of interest payment made to average financial liabilities of the State during the year i.e., (sum of opening and closing balances of fiscal liabilities /2) x 100
Debt sustainability	Debt sustainability is defined as the ability of the Union Territory to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. It also refers to the sufficiency of liquid assets to meet current or committed obligations and the capacity to keep a balance between the costs of additional borrowings and the returns from such borrowings.
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
AIDS	Acquired Immuno Deficiency Syndrome
BCR	Balance from Current Revenue
BE	Budget Estimate
BPL	Below Poverty Line
CAGR	Compound Annual Growth Rate
FRBM Act	Fiscal Responsibility and Budget Management Act
GIA	Grants-in-aid
GOI	Government of India
GSDP	Gross State Domestic Product
HIV	Human Immunodeficiency Virus
OBC	Other Backward Class
PASIC	Puducherry Agro Service and Industries Corporation Limited
PRIs	Panchayat Raj Institutions
ROG	Rate of Growth
RR	Revenue Receipts
SC	Scheduled Caste
ST	Scheduled Tribe
UCs	Utilisation Certificates
UT	Union Territory