

APPENDICES

Appendix 1.1
(Reference: Page 1)

Part A: Profile of Union Territory of Puducherry

A. General Data

Sl.No.	Particulars		Figures
1	Area		480 sq.km
2	Population		
	a.	As per 2001 Census	9.74 lakh
	b.	2011 Census (Provisional)	12.44 lakh
3(a)	Density of Population (as per 2001 census) (All India Density = 325 persons per Sq.Km)		2,034 persons per Sq.km
(b)	Density of Population (as per 2011 census – provisional) (All India Density = 382 persons per Sq.Km)		2,598 persons per Sq.km
4	Population below poverty line (All India Average = 27.5 <i>per cent</i>)		22.4 <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 – provisional) (All India Average = 74.0 <i>per cent</i>)		86.55 <i>per cent</i>
6	Infant mortality (per 1000 live births) (All India Average = 50 per 1000 live births)		22 per 1000 live births
7	Life Expectancy at birth (All India Average = 63.5 years)		68.35 years
8	Gross State Domestic Product (GSDP) 2011-2012 at current prices		₹ 14,081.06 crore
9	GSDP CAGR (2002-03 to 2011-2012)		12.37 <i>per cent</i>
10	Per capita GSDP CAGR (2002- 03 to 2011-12)		9.55 <i>per cent</i>
11	GSDP CAGR (2002-03 to 2010-11)		13.59 <i>per cent</i>
12	Population growth (2000-01 to 2010-11)		27.72 <i>per cent</i>

B. Financial data				
Particulars		Figures (in <i>per cent</i>)		
CAGR*		2002-03 to 2010-11	2002-03 to 2011-12	
		Union Territory of Puducherry		
a.	of Revenue Receipts	13.22	9.90	
b.	of Tax Revenue	18.50	19.07	
c.	of Non-Tax Revenue	7.65	(-) 10.40	
d.	of Total Expenditure	14.72	11.94	
e.	of Capital Expenditure	12.22	10.92	
f.	of Revenue Expenditure on Education	16.39	13.19	
g.	of Revenue Expenditure on Health	17.38	16.60	
h.	of Salary	17.01	14.57	
i.	of Pension	20.45	20.03	

*Compound Annual Growth Rate

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

Appendix 1.1
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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: Page 1)

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 the consolidated fund, receipts and expenditure on revenue and capital account are depicted distinctly.
Statement No.3	Statement of Receipts (Consolidated Fund)	This statement comprises revenue and capital receipts and receipts from borrowings of the Government consisting of loans from the Government of India, other institutions, market loans raised by the Government and recoveries on account of loans and advances made by the Government.
Statement No.4	Statement of Expenditure (Consolidated Fund)	This Statement not only gives expenditure by function (activity) but also summarises expenditure by nature of activity (objects of expenditure).
Statement No. 5	Statement of Progressive Capital expenditure	This Statement details progressive capital expenditure by functions, the aggregate of which is depicted in statement 1.
Statement No.6	Statement of Borrowings and other Liabilities	Borrowings of the Government comprise market loans raised by it (internal debt) and Loans and Advances received from the Government of India. Both these together form the public debt of the Union Territory Government. In addition, this summary statement depicts ‘other liabilities’ which are the balances under various sectors in the Public Account. In respect of the latter, the Government as a trustee or custodian of the funds, hence these constitute liabilities of the Government. The Statement also contains an Explanatory Note, i.e., a note on the quantum of net interest charges met from Revenue Receipts.
Statement No.7	Statement of Loans and Advances given by the Government	The loans and advances given by the Union Territory Government are depicted in Statement 1 and recoveries, disbursements feature in Statements 2, 3 and 4. Here, loans and advances are summarised sector and loanee group wise. This is followed by a note on the recoveries in arrear in respect of loans, details of which are maintained by the Union Territory departments.
Statement No.8	Statement of Grants-in-aid given by the Government	Presents grantee institutions group-wise. It includes a note on grants given in kind also.

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

Appendix 1.2 (Reference: Page 1)

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)

	2007-08	2008-09	2009-10	2010-11(P)	2011-12(QE)
Gross State Domestic Product (₹ in crore)	9,251	10,050	12,304	13,667	14,081
Growth rate of GSDP	10.98	8.64	22.43	11.08	3.02
<i>Source:</i> Directorate of Economics and Statistics, Government of Puducherry P: Provisional; QE: Quick Estimate * GSDP for 2006-07 was ₹ 8,335 crore and it increased to ₹ 9,251 crore in 2007-08 (an increase of 10.98 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 1.3 and 1.7.2; Pages 1, 6 and 19)

Time series data on the Union Territory Government finances

(₹ in crore)

	2007-2008	2008-2009	2009-10	2010-11	2011-12
(1)	(2)	(3)	(4)	(5)	(6)
Part A. Receipts					
1. Revenue Receipts	2,136 (62)	2,459 (70)	2,841(65)	3,200(72)	2,771(60)
(i) Tax Revenue	653 (31)	725 (29)	868(31)	1,074(34)	1,329(48)
Taxes on Agricultural Income	--	--	--	--	--
Taxes on Sales, Trade, etc	355	382	453	595	750
State Excise	224	280	329	379	447
Taxes on Vehicles	32	32	35	48	54
Stamps and Registration fees	41	31	50	51	77
Land Revenue	1	--	1	1	1
Taxes on Goods and Passengers	--	--	-	----	--
Other Taxes	--	--	-		--
(ii) Non-Tax Revenue	626 (29)	629 (26)	643(23)	743 (23)	153(6)
(iii) State's share of Union taxes and duties	--	--	--	--	--
(iv) Grants-in-aid from Government of India	857 (40)	1,105 (45)	1,330(46)	1,383(43)	1,289(46)
2. Miscellaneous Capital Receipts	--	--	33(1)	--	--
3. Recoveries of Loans and Advances	12	5	5	4	4
4. Total Revenue and Non-debt capital receipts (1+2+3)	2,148	2,464	2,879	3,204	2,775
5. Public Debt Receipts	425 (12)	444 (13)	659(15)	854(19)	788(17)
Internal Debt and market loan	337	350	549	677	703
Net transactions under Ways and Means Advances and Overdrafts	--	--	--	--	--
Loans and Advances from Government of India	88	94	110	177	85
6. Total Receipts in the Consolidated Fund (4+5)	2,573	2,908	3,538	4,058	3,563
7. Contingency Fund Receipts	--	--	--	--	--
8. Public Account Receipts	898 (26)	610 (17)	836(19)	393 (9)	1,059(23)
9. Total Receipts of the UT (6+7+8)	3,471	3,518	4,374	4,451	4,622
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	2,201 (79)	2,570 (77)	3,083(70)	3,540(73)	3,222(71)
(i) Plan	844 (38)	823 (32)	1,088 (35)	1,221(34)	1,267(39)
(ii) Non-Plan	1,357 (62)	1,747 (68)	1,995 (65)	2,319(66)	1,955(61)

(1)	(2)	(3)	(4)	(5)	(6)
(iii) General Services (including interest payments)	538	681	871	865	968
(iv) Social Services	851	959	1,265	1,379	1,498
(v) Economic Services	808	926	943	1,292	752
(vi) Grants-in-aid and contributions	4	4	4	4	4
11. Capital Expenditure	275 (10)	261 (8)	369(8)	371(8)	375(8)
(i) Plan	268 (97)	254 (97)	373	369(99)	381
(ii) Non-Plan	7 (3)	7(3)	(-)4 ^{&}	2(1)	(-)6 ^{&}
(iii) General Services	34	33	44	51	49
(iv) Social Services	60	76	82	103	121
(v) Economic Services	181	152	243	217	205
12. Disbursement of Loans and Advances	3	3	2	2	2
13. Total (10+11+12)	2,479	2,834	3,454	3,913	3,599
14. Repayments of Public Debt	109 (4)	123 (3)	131(3)	148(3)	157(3)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	--	--	--	--	--
Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	109	123	131	148	157
15. Appropriation to Contingency Fund	--	--	--	--	--
16. Total disbursement out of Consolidated Fund (13+14+15)	2,588	2,957	3,585	4,061	3,756
17. Contingency Fund disbursements	--	--	--	--	--
18. Public Account disbursements	214 (7)	400 (12)	613 (19)	772(16)	795(18)
19. Total disbursement by the UT (16+17+18)	2,802	3,357	4,198	4,833	4,551
<i>Part C. Deficits</i>					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(-) 65	(-) 111	(-)242	(-)340	(-)451
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 331	(-) 370	(-)575	(-)709	(-)824
22. Primary Deficit (21+23)	(-) 114	(-) 110	(-)288	(-)378	(-)434
<i>Part D. Other data</i>					
23. Interest Payments (included in revenue expenditure)	217	260	287	331	390
24. Financial Assistance to local bodies etc.,	281	327	453	559	444

[&] Minus expenditure is due to value of issue of stock more than the value of purchase

(1)	(2)	(3)	(4)	(5)	(6)
25. Ways and Means Advances/Overdraft availed (days)	--	--	--	--	--
Ways and Means Advances availed (days)	--	--	--	--	--
Overdraft availed (days)	--	--	--	--	--
26. Interest on Ways and Means Advances/Overdraft					
27. Gross State Domestic Product (GSDP)[@]	9,251	10,050	12,304	13,667	14,081
28. Outstanding Fiscal liabilities (year end)	2,923	3,325	3,887	4,588	5,441
29. Outstanding guarantees (year end) (including interest)	7	6	12	8	6
30. Maximum amount guaranteed (year end)	21	21	21	21	21
31. Number of incomplete projects	85	107	97	110	90
32. Capital blocked in incomplete projects	129	138	153	109	99
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	0.07	0.07	0.07	0.08	0.09
Own Non-Tax Revenue/GSDP	0.07	0.06	0.05	0.05	0.01
Central Transfers/GSDP	--	--	--	--	--
II Expenditure Management					
Total Expenditure/GSDP	0.27	0.28	0.28	0.29	0.26
Total Expenditure/Revenue Receipts	1.16	1.15	1.21	1.22	1.30
Revenue Expenditure/Total Expenditure	0.88	0.91	0.89	0.90	0.90
Expenditure on Social Services/Total Expenditure	0.37	0.37	0.39	0.38	0.45
Expenditure on Economic Services/Total Expenditure	0.40	0.38	0.34	0.38	0.27
Capital Expenditure/Total Expenditure	0.11	0.09	0.10	0.09	0.10
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.10	0.08	0.09	0.08	0.09
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(-) 0.007	(-) 0.011	(-) 0.019	(-) 0.025	(-)0.032
Fiscal deficit/GSDP	(-) 0.036	(-) 0.037	(-) 0.047	(-) 0.052	(-)0.06
Primary Deficit (surplus) /GSDP	(-) 0.01	(-) 0.01	(-) 0.02	(-) 0.03	(-) 0.03
Revenue Deficit/Fiscal Deficit	0.20	0.30	0.42	0.48	0.55
Primary Revenue Balance/GSDP	0.02	0.015	0.004	(-) 0.001	(-)0.004

@ GSDP figures communicated by the Government adopted.

(1)	(2)	(3)	(4)	(5)	(6)
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.32	0.33	0.32	0.34	0.39
Fiscal Liabilities/RR	1.37	1.35	1.37	1.43	1.96
Primary deficit <i>vis-à-vis</i> quantum spread	(-) 2.15	(-) 13.75	(-) 0.59	(-) 2.98	1.99
Debt Redemption (Principal +Interest)/ Total Debt Receipts	0.76	0.82	0.60	0.52	0.65
V Other Fiscal Health Indicators					
Return on Investment (₹ in crore)	3.68	4.15	6.39	4.84	3.51
Balance from Current Revenue (₹ in crore)	454	628	601	629	466
Financial Assets/Liabilities	1.08	1.04	0.97	0.91	0.87

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

Appendix 1.4
(Reference: Paragraph 1.1; Page 1)

Part A: Abstract of Receipts and Disbursements for the year 2011-12

(₹ in crore)

		Receipts		2011-12	2010-11		Disbursements				
2010-11								Non-Plan	Plan	Total	2011-12
		Section-A: Revenue									
3,200.04	I	Revenue receipts		2,771.43	3,540.14	I	Revenue expenditure-	1,955.10	1,267.13	3,222.23	3,222.23
1,074.47		-Tax revenue	1,329.43		865.04		General services	932.73	35.51	968.24	968.24
					1,378.45		Social Services-	649.08	848.66	1,497.74	1,497.74
742.78		-Non-tax revenue	153.31				-Education, Sports, Art and Culture	292.25	175.11	467.36	
							-Health and Family Welfare	127.85	182.51	310.36	
		-State's share of Union Taxes					-Water Supply, Sanitation, Housing and Urban Development	27.55	105.86	133.41	
1,382.79		Grants-in-aid from GOI	1,288.69				-Information and Broadcasting	1.62	1.24	2.86	
1,123.11		-Non-Plan grants	926.07				-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	15.86	98.01	113.87	
207.44		-Grants for UT Plan Schemes	266.61				-Labour and labour Welfare	11.27	7.60	18.87	
							-Social Welfare and Nutrition	169.54	276.09	445.63	
52.24		-Grants for Central and Centrally sponsored Plan Schemes	96.01				-Others	3.14	2.24	5.38	
					1,292.18		Economic Services-	368.73	382.96	751.69	751.69
							-Agriculture and Allied Activities	84.82	125.74	210.56	
							-Rural Development	6.30	46.07	52.37	
							-Special Areas Programmes	--	34.91	34.91	
							-Irrigation and Flood control	10.02	12.91	22.93	
							-Energy	241.91	13.50	255.41	
							-Industry and Minerals	2.69	84.72	87.41	
							-Transport	11.95	31.93	43.88	
							-Science, Technology and Environment	0.19	2.36	2.55	
							-General Economic Services	10.85	30.82	41.67	
					4.47		Grants-in-aid and Contributions-	4.56	--	4.56	4.56
340.10	II	Revenue deficit carried over to Section B		450.80		II	Revenue Surplus carried over to Section B				
3,540.14		Total		3,222.23	3,540.14		Total				3,222.23

		Receipts					Disbursements				
		Section-B : Others									
1,210.33	III	Opening Cash balance including Permanent Advances and Cash Balance Investment		828.51	..	III	Opening Overdraft from Reserve Bank of India				
--	IV	Miscellaneous Capital receipts			371.09	IV	Capital Outlay-	(-)5.94	380.72	374.78	374.78
					51.51		General Services-	--	48.86	48.86	
					102.81		Social Services-	--	120.92	120.92	
							-Education, Sports, Art and Culture	--	20.50	20.50	
							-Health and Family Welfare	--	23.54	23.54	
							-Water Supply, Sanitation, Housing and Urban Development	--	75.60	75.60	
							-Information and Broadcasting	--	--	--	
							-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	--	--	--	
							-Social Welfare and Nutrition	--	0.52	0.52	
							-Others	--	0.76	0.76	
					216.77		Economic Services-	(-)5.94	210.94	205.00	
							-Agriculture and Allied Activities	--	16.60	16.60	
							-Rural Development	--	--	--	
							-Special Areas Programmes	--	--	--	
							-Irrigation and Flood Control	--	20.27	20.27	
							-Energy	(-)5.94	47.35	41.41	
							-Industry and Minerals	--	33.87	33.87	
							-Transport	--	87.62	87.62	
							-General Economic Services	--	5.23	5.23	
4.21	V	Recoveries of Loans and Advances-		3.81	2.03	V	Loans and Advances disbursed-			2.07	2.07
		-From Power Projects					-For Power Projects				
		-From Government Servants	3.58				-To Government Servants	2.07		2.07	
		-From Others	0.23				-To Others				
	VI	Revenue Surplus brought down			340.10	VI	Revenue Deficit brought down				450.80

		Receipts					Disbursements				
854.03	VII	Public debt receipts-		787.77	147.70	VII	Repayment of Public debt-	105.67	51.26	156.93	156.93
		-External debt					-External debt				
		-Internal debt	703.00				-Internal debt	-	0.35	0.35	
		- Net transactions under Ways and Means Advances		..	..		- Net transactions under Ways and Means Advances				
		- Net transactions under overdraft		..			-Repayment of Loans and Advances to Central Government	105.67	50.91	156.58	
		-Loans and Advances from Central Government	84.77	..							
	VIII	Appropriation to Contingency Fund		..		VIII	Appropriation to Contingency Fund				
	IX	Amount transferred to Contingency Fund		..		IX	Expenditure from Contingency Fund				
392.85	X	Public Account receipts-		1,058.58	771.99	X	Public Account disbursements-				795.19
233.27		-Small Savings and Provident Funds	246.41		191.68		-Small Savings and Provident Funds			227.42	
8.28		-Reserve Funds	11.87		--		-Reserve Funds			--	
-365.13		-Suspense and Miscellaneous	28.92		-1.02		-Suspense and Miscellaneous			4.13	
426.50		-Remittance	447.89		450.71		-Remittances			442.67	
89.93		-Deposits and Advances	323.49		130.62		-Deposits and Advances			120.97	
	XI	Closing Overdraft from Reserve Bank of India			828.51	XI	Cash Balance at end-				898.90
							-Cash in Treasuries and Local Remittances			1.03	
							-Deposits with Reserve Bank			0.15	
							-Departmental Cash Balance including permanent Advances			0.51	
							-Cash Balance Investment including investment of earmarked funds			897.21	
2,461.42		Total		2,678.67	2,461.42		Total				2,678.67

Appendix 1.4
(Reference: Paragraph 1.7.1 ; Page 19)

**Part B: Summarised financial position of the Government
of Union Territory of Puducherry as on 31 March 2012**

(₹ in crore)

As on 31 March 2011	Liabilities	As on 31 March 2012	
(1)	(2)	(3)	
1,913.48	Internal Debt -		2,616.07
1,787.43	Market Loans bearing interest	2,320.43	
	Market Loans not bearing interest		
	Loans from Life Insurance Corporation of India		
126.05	Loans from other Institutions	295.64	
	Ways and Means Advances		
	Overdrafts from Reserve Bank of India		
2,127.06	Loans and Advances from Central Government -		2,055.25
	Pre 1984-85 Loans		
1,781.26	Non-Plan Loans	1,760.36	
344.92	Loans for State Plan Schemes	294.10	
--	Loans for Central Plan Schemes	--	
0.88	Loans for Centrally Sponsored Plan Schemes	0.79	
0.50	Contingency Fund		0.50
382.31	Small Savings, Provident Funds, etc.		401.30
157.77	Deposits		360.30
33.24	Reserve Funds		45.10
55.40	Remittance Balances		60.62
120.87	Suspense and Miscellaneous Balances		145.67
4,790.63			5,684.81
	Assets		
3,502.59*	Gross Capital Outlay on Fixed Assets -		3,877.37*
910.91	Investments in shares of Companies, Corporations, etc.	948.86	
2,591.68	Other Capital Outlay	2,928.51	
17.83	Loans and Advances -		16.09
	Loans for Power Projects		

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

(1)	(2)		(3)
9.14	Other Development Loans	8.91	
8.69	Loans to Government servants and Miscellaneous loans	7.18	
26.41	Reserve Fund Investments		36.99
	Advances		
802.10	Cash -		861.91
3.07	Cash in Treasuries	1.03	
0.15	Deposits with Reserve Bank	0.15	
0.77	Departmental Cash Balance including Permanent Advances	0.51	
798.11	Cash Balance Investments	860.22	
441.70	Deficit on Government Account -		892.45
340.10	(i) Revenue deficit of the current year	450.80	
	(ii) Miscellaneous Deficit		
101.63	Accumulated deficit at the beginning of the year	441.70	
(-) 0.03	Less: Proforma dropping	(-)0.05	
4,790.63			5,684.81

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 29)

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

										(₹ in lakh)
Sl.No.	Grant	Head of Account					Total Provision	Expenditure	Savings	
(1)	(2)	(3)					(4)	(5)	(6)	
1	01	2011	02	101	02	01	315.00	207.92	107.08	
2	03	2013	00	108	01	01	66.15	11.84	54.31	
3	06	2029	00	800	04	01	226.75	0.47	226.28	
4	06	2235	60	101	01	01	450.00	0.00	450.00	
5	06	2245	80	001	01	01	95.20	12.45	82.75	
6	06	2245	80	800	01	01	10,000.01	0.00	10,000.01	
7	06	2408	01	102	04	01	1,500.00	486.32	1,013.68	
8	06	3456	00	001	05	01	733.49	342.53	390.96	
9	08	2070	00	114	01	02	214.35	162.22	52.13	
10	08	3055	00	190	02	01	1,800.00	0.00	1,800.00	
11	08	5055	00	190	04	02	200.00	0.00	200.00	
12	09	3451	00	090	03	01	324.15	226.76	97.39	
13	09	3451	00	090	08	01	1500.00	0.00	1,500.00	
14	10	2215	01	191	03	01	1,359.67	0.00	1,359.67	
15	10	2215	01	191	03	02	315.82	0.00	315.82	
16	10	2215	01	191	03	03	68.10	0.00	68.10	
17	10	2215	01	191	03	04	58.01	0.00	58.01	
18	10	2215	01	789	03	01	153.27	0.00	153.27	
19	10	2216	80	103	01	01	230.00	5.00	225.00	
20	10	2216	80	789	03	01	113.00	55.00	58.00	
21	10	2216	80	789	04	01	122.40	0.00	122.40	
22	10	2216	80	789	04	02	100.00	0.00	100.00	
23	10	2216	80	789	08	01	1,272.25	0.00	1,272.25	
24	10	2216	80	800	02	01	572.50	90.23	482.27	
25	10	2216	80	800	02	02	168.00	8.58	159.42	
26	10	2216	80	800	04	01	2,232.00	1,320.00	912.00	
27	10	2216	80	800	04	02	525.00	0.00	525.00	
28	10	2216	80	800	04	03	90.00	30.00	60.00	
29	10	2216	80	800	04	04	151.00	0.00	151.00	
30	10	2216	80	800	10	01	1,607.75	106.37	1,501.38	
31	10	2216	80	800	11	01	448.87	0.00	448.87	
32	10	2216	80	800	13	01	120.00	0.00	120.00	

(1)	(2)	(3)					(4)	(5)	(6)
33	10	2216	80	800	14	01	2,000.00	0.00	2,000.00
34	10	2217	01	191	01	01	1,030.00	110.29	919.71
35	10	2217	01	789	01	01	120.00	34.96	85.04
36	10	2217	05	001	01	01	139.00	21.37	117.63
37	10	2217	05	800	01	01	110.00	49.50	60.50
38	10	2217	05	800	02	01	534.71	347.45	187.26
39	10	2217	80	001	02	01	369.07	47.29	321.78
40	10	2217	80	191	01	01	144.64	18.40	126.24
41	10	2217	80	191	01	02	66.54	6.60	59.94
42	10	2217	80	191	07	01	130.00	0.00	130.00
43	10	2217	80	191	11	01	1,019.75	0.00	1,019.75
44	10	2217	80	191	11	02	236.87	0.00	236.87
45	10	2217	80	191	11	03	51.07	0.00	51.07
46	10	2217	80	789	01	01	86.69	23.92	62.77
47	10	2217	80	789	11	01	114.95	0.00	114.95
48	10	2217	80	800	05	01	1,051.13	130.00	921.13
49	10	2217	80	800	06	01	4,732.50	0.00	4,732.50
50	10	2515	00	101	04	01	86.33	0.00	86.33
51	10	2515	00	101	05	01	57.48	0.00	57.48
52	10	2515	00	101	07	01	400.00	84.43	315.57
53	10	2515	00	101	07	02	100.00	16.30	83.70
54	10	2515	00	101	11	01	65.00	0.00	65.00
55	10	2515	00	101	12	01	100.00	18.50	81.50
56	10	2515	00	101	13	01	100.00	0.00	100.00
57	10	2515	00	101	22	01	339.91	0.00	339.91
58	10	2515	00	101	22	02	78.95	0.00	78.95
59	10	2515	00	789	03	01	100.00	0.00	100.00
60	10	2515	00	789	03	02	53.96	0.00	53.96
61	10	2515	00	789	07	01	250.00	9.37	240.63
62	10	2515	00	789	07	02	100.00	0.00	100.00
63	10	3054	04	337	02	01	75.00	0.00	75.00
64	10	3054	04	337	03	01	2,124.74	0.00	2,124.74
65	10	3054	04	337	03	02	238.56	0.00	238.56
66	10	3054	04	337	03	03	227.19	0.00	227.19
67	10	3054	04	337	03	04	111.91	0.00	111.91
68	10	3054	04	789	03	01	229.89	0.00	229.89
69	10	3054	04	789	03	02	55.15	0.00	55.15
70	10	3475	00	108	01	01	151.06	0.00	151.06
71	11	2054	00	095	02	01	149.46	96.38	53.08
72	12	2055	00	001	01	01	1,110.50	807.03	303.47

(1)	(2)	(3)	(4)	(5)	(6)
73	12	2055 00 104 01 01	1,970.00	1,560.56	409.44
74	12	2055 00 108 01 01	570.00	378.14	191.86
75	12	2055 00 115 03 01	468.15	22.25	445.90
76	12	2070 00 107 01 01	551.60	263.47	288.13
77	12	2070 00 108 04 01	492.16	341.31	150.85
78	13	2056 00 101 02 01	160.10	92.23	67.87
79	13	2056 00 101 02 02	68.33	11.37	56.96
80	15	2071 01 111 01 07	175.00	117.50	57.50
81	16	2215 01 789 02 01	387.50	300.00	87.50
82	16	2215 01 800 03 01	250.00	0.00	250.00
83	16	3054 04 789 01 01	305.00	46.79	258.21
84	16	3054 04 789 02 01	188.13	105.53	82.60
85	16	3054 04 800 03 01	595.00	440.00	155.00
86	16	3054 80 052 01 01	73.60	0.00	73.60
87	16	4059 01 051 10 01	1,031.42	165.86	865.56
88	16	4059 01 789 01 01	455.83	0.36	455.47
89	16	4059 01 789 02 01	150.00	0.00	150.00
90	16	4059 01 800 02 01	1,350.00	0.00	1,350.00
91	16	4059 01 800 02 02	325.00	0.00	325.00
92	16	4059 01 800 02 03	75.00	0.00	75.00
93	16	4059 01 800 02 04	51.60	0.00	51.60
94	16	4215 01 101 02 04	60.00	10.00	50.00
95	16	4215 01 789 03 01	800.00	0.00	800.00
96	16	4215 01 789 03 02	279.99	0.00	279.99
97	16	4215 01 800 03 01	6,500.00	730.00	5,770.00
98	16	4215 01 800 03 02	952.01	0.02	951.99
99	16	4215 01 800 03 03	355.00	100.00	255.00
100	16	4215 01 800 03 04	2,000.00	1,449.43	550.57
101	16	4217 60 051 05 01	7,206.40	0.00	7,206.40
102	16	4217 60 789 01 01	600.00	0.00	600.00
103	16	4217 60 789 01 02	193.60	0.00	193.60
104	16	4702 00 101 04 01	2,000.00	0.00	2,000.00
105	16	4702 00 101 04 02	550.00	0.00	550.00
106	16	4702 00 101 04 04	152.40	0.00	152.40
107	16	4702 00 789 02 01	223.20	0.00	223.20
108	16	4702 00 789 02 02	74.40	0.00	74.40
109	16	4702 00 800 02 01	470.00	100.00	370.00
110	16	4702 00 800 02 02	115.00	0.00	115.00
111	16	4711 03 789 02 01	100.00	0.00	100.00
112	16	4711 03 800 04 01	1,000.00	262.83	737.17

(1)	(2)	(3)					(4)	(5)	(6)
113	16	4711	03	800	04	03	81.20	0.20	81.00
114	16	5054	03	337	01	01	1,660.00	1,166.67	493.33
115	16	5054	04	789	03	01	900.00	0.00	900.00
116	16	5054	04	789	03	02	250.00	0.00	250.00
117	16	5054	04	789	03	04	139.60	0.00	139.60
118	16	5054	04	800	01	01	983.00	551.93	431.07
119	16	5054	04	800	02	01	600.00	435.00	165.00
120	16	5054	04	800	05	02	260.00	105.00	155.00
121	16	5054	04	800	09	01	9,000.00	3,115.00	5,885.00
122	16	5054	04	800	09	02	2,160.00	345.54	1,814.46
123	16	5054	04	800	09	04	70.40	0.00	70.40
124	17	2202	01	108	01	01	1,119.05	627.68	491.37
125	17	2202	01	108	01	02	313.57	164.46	149.11
126	17	2202	01	789	03	01	346.41	203.66	142.75
127	17	2202	02	101	05	01	100.00	0.00	100.00
128	17	2202	02	109	08	01	2,091.56	1,257.12	834.44
129	17	2202	02	110	01	01	3,622.98	2,501.07	1,121.91
130	17	2202	03	103	06	03	604.00	482.71	121.29
131	17	2202	03	103	23	01	1,351.20	0.00	1,351.20
132	17	2202	03	103	23	02	1,351.20	0.00	1,351.20
133	17	2202	03	103	23	04	900.80	0.00	900.80
134	17	2202	03	789	10	01	100.00	0.00	100.00
135	17	2202	03	789	13	01	148.80	0.00	148.80
136	17	2202	03	789	13	02	148.80	0.00	148.80
137	17	2202	03	789	13	04	99.20	0.00	99.20
138	17	2202	04	200	02	01	100.00	25.39	74.61
139	17	2203	00	105	02	01	147.01	91.05	55.96
140	17	2203	00	112	02	02	348.00	0.00	348.00
141	17	2203	00	789	01	01	120.00	0.00	120.00
142	17	2203	00	789	02	01	123.36	0.00	123.36
143	17	2203	00	789	04	02	60.00	0.00	60.00
144	17	2204	00	104	01	01	462.00	142.93	319.07
145	17	2205	00	789	01	01	76.27	1.04	75.23
146	17	2236	02	102	03	02	350.00	238.18	111.82
147	18	2210	01	001	01	01	294.51	196.02	98.49
148	18	2210	01	001	02	01	294.77	93.85	200.92
149	18	2210	01	110	13	04	722.80	462.04	260.76
150	18	2210	01	110	16	01	604.40	411.70	192.70
151	18	2210	01	110	22	01	360.00	255.56	104.44
152	18	2210	01	789	01	01	90.00	40.00	50.00

(1)	(2)	(3)						(4)	(5)	(6)
153	18	2210	05	105	10	01		4,306.40	0.00	4,306.40
154	18	2210	05	105	11	03		250.00	0.00	250.00
155	18	2210	05	105	11	04		250.00	0.00	250.00
156	18	2210	06	107	03	01		252.00	51.97	200.03
157	18	2210	80	800	02	02		320.00	216.80	103.20
158	19	2070	00	115	02	06		190.00	102.60	87.40
159	19	3452	80	104	04	01		200.00	0.00	200.00
160	19	3452	80	104	05	01		250.00	50.00	200.00
161	19	3452	80	104	06	01		802.55	404.62	397.93
162	19	3452	80	104	07	01		590.00	237.16	352.84
163	19	3452	80	789	01	01		243.29	0.00	243.29
164	19	3452	80	789	01	02		81.09	0.00	81.09
165	19	3452	80	789	02	01		595.20	0.00	595.20
166	19	3452	80	800	10	01		200.80	0.00	200.80
167	19	3452	80	800	21	02		600.00	0.00	600.00
168	19	3452	80	800	23	01		2,000.00	0.00	2,000.00
169	19	3452	80	800	24	01		800.00	0.00	800.00
170	19	3452	80	800	26	01		1,804.00	0.00	1,804.00
171	19	5452	80	190	03	01		300.00	110.00	190.00
172	21	2225	01	277	02	02		150.00	99.98	50.02
173	21	2225	01	283	01	01		700.00	97.69	602.31
174	21	2225	01	789	02	02		130.00	70.48	59.52
175	21	2225	01	789	03	01		400.00	0.00	400.00
176	21	2225	01	789	07	01		1,552.00	107.49	1,444.51
177	21	2225	01	789	08	01		1,757.01	875.90	881.11
178	21	2225	01	789	08	04		150.00	26.00	124.00
179	21	2225	01	789	16	01		500.00	0.00	500.00
180	21	2225	01	789	19	01		5,720.81	3,615.98	2,104.83
181	21	2225	01	789	19	02		1,047.20	830.87	216.33
182	21	2225	01	789	20	01		150.00	0.00	150.00
183	21	2225	01	789	24	01		500.00	142.57	357.43
184	21	2225	03	277	02	01		354.01	0.40	353.61
185	21	2225	03	283	01	01		1,000.00	158.74	841.26
186	21	2225	03	283	01	02		300.00	0.00	300.00
187	21	2225	03	789	02	01		96.01	0.00	96.01
188	21	2225	80	800	01	01		80.00	0.00	80.00
189	21	2235	02	101	17	01		60.00	0.00	60.00
190	21	2235	02	102	10	01		869.69	505.37	364.32
191	21	2235	02	103	06	01		381.00	295.29	85.71
192	21	2235	02	103	11	01		80.00	18.23	61.77

(1)	(2)	(3)					(4)	(5)	(6)
193	21	2235	02	104	07	01	150.00	0.00	150.00
194	21	2235	02	789	16	01	169.25	88.09	81.16
195	21	2236	02	101	01	01	185.35	31.78	153.57
196	21	2236	02	101	02	01	152.72	33.31	119.41
197	21	4225	01	190	01	01	100.00	0.00	100.00
198	22	2216	02	104	02	01	180.00	115.50	64.50
199	22	2404	00	195	02	01	210.00	0.00	210.00
200	22	2852	08	195	01	01	190.00	0.00	190.00
201	22	2852	08	789	01	01	92.00	31.63	60.37
202	22	4860	04	800	01	01	900.80	0.00	900.80
203	22	4860	04	800	02	01	99.20	0.00	99.20
204	24	2401	00	102	01	04	445.00	22.03	422.97
205	24	2401	00	109	07	01	1,764.82	898.52	866.30
206	24	2401	00	109	07	02	779.15	141.20	637.95
207	24	2401	00	119	05	01	70.00	0.00	70.00
208	24	2401	00	789	09	01	364.18	133.00	231.18
209	24	2401	00	789	09	02	220.85	1.00	219.85
210	24	2401	00	789	10	01	80.00	0.00	80.00
211	24	2401	00	800	10	01	774.00	0.00	774.00
212	24	2401	00	800	10	02	95.50	0.00	95.50
213	25	2403	00	101	08	01	365.16	202.77	162.39
214	25	2403	00	102	03	01	344.27	134.60	209.67
215	25	2403	00	102	03	02	126.03	10.41	115.62
216	25	2403	00	102	05	01	128.77	59.85	68.92
217	25	2403	00	789	03	01	163.50	30.00	133.50
218	25	2403	00	800	03	01	500.00	0.00	500.00
219	26	2405	00	103	05	01	257.53	136.79	120.74
220	26	2405	00	103	05	02	101.25	0.00	101.25
221	26	2405	00	103	05	04	94.25	8.00	86.25
222	28	2851	00	003	01	01	217.40	95.18	122.22
223	28	2851	00	104	01	01	112.70	41.52	71.18
224	28	2851	00	789	11	01	768.04	0.00	768.04
225	29	2801	05	800	08	01	2,753.00	450.00	2,303.00
226	29	4801	05	799	01	01	1,971.60	1,025.53	946.07
227	29	4801	05	800	06	01	479.21	366.07	113.14
228	29	4801	05	800	32	01	4,880.70	0.00	4,880.70
229	29	4801	05	800	34	01	600.00	0.00	600.00
230	29	4801	05	800	36	01	400.00	0.00	400.00
231	29	4801	05	800	42	02	400.00	0.00	400.00
232	29	4801	05	800	44	02	266.30	0.00	266.30

(1)	(2)	(3)	(4)	(5)	(6)
233	32	2056 00 101 01 01	360.87	86.00	274.87
234	32	2405 00 800 03 02	400.00	281.04	118.96
235	32	3452 01 800 01 01	100.00	46.45	53.55
236	32	3452 01 800 02 06	100.00	5.95	94.05
237	32	4202 01 202 02 01	174.00	84.76	89.24
238	32	4202 01 789 01 01	250.00	18.30	231.70
239	32	4202 01 789 01 02	125.00	4.07	120.93
240	32	4202 01 789 01 04	113.57	24.33	89.24
241	32	4202 01 789 02 01	156.00	36.62	119.38
242	32	4202 01 789 03 01	130.00	5.67	124.33
243	32	4202 01 789 03 02	72.40	4.20	68.20
244	32	4202 01 800 02 01	4,412.49	694.50	3,717.99
245	32	4202 01 800 02 02	1,400.00	0.00	1,400.00
246	32	4202 01 800 02 03	200.00	5.42	194.58
247	32	4202 01 800 02 04	200.00	50.00	150.00
248	32	4202 03 800 01 01	300.00	100.24	199.76
249	32	4210 01 789 01 01	305.00	10.00	295.00
250	32	4210 01 789 01 02	130.00	0.00	130.00
251	32	4210 01 789 02 01	258.60	10.00	248.60
252	32	4210 01 789 02 02	90.00	2.00	88.00
253	32	4235 02 789 01 01	100.00	0.00	100.00
254	32	4235 02 800 01 01	74.20	0.00	74.20
255	32	5452 01 800 14 01	400.00	0.00	400.00
256	33	2049 02 213 01 07	66.00	0.00	66.00
Total			1,73,138.78	37,843.40	1,35,295.38

Appendix 2.2
(Reference: Paragraph 2.3.3; Page 31)

**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 No	Head of Account					Total Provision	Expenditure	Excess
(1)	(2)	(3)					(4)	(5)	(6)
1	06	2245	02	101	01	01	2,484.82	5,180.11	2,695.29
2	06	2245	02	101	04	01	0.01	2,141.69	2,141.68
3	06	2245	02	101	04	02	0.01	1,017.30	1,017.29
4	06	2245	02	113	01	01	3,500.00	6,306.62	2,806.62
5	06	2245	02	118	01	01	0.01	1,818.71	1,818.70
6	06	2245	80	800	02	01	0.01	1,000.00	999.99
7	06	2408	01	102	03	01	3,025.00	3,795.00	770.00
8	10	2217	80	789	05	01	0.01	69.29	69.28
9	10	2515	00	101	10	01	65.10	2,174.33	2,109.23
10	10	2515	00	101	10	02	61.01	659.63	598.62
11	10	2515	00	101	10	04	0.01	122.00	121.99
12	10	2515	00	789	10	01	0.01	414.16	414.15
13	10	2515	00	789	10	02	0.01	125.65	125.64
14	10	2515	00	789	10	04	0.01	60.19	60.18
15	10	2575	60	789	01	01	0.01	488.60	488.59
16	10	2575	60	789	01	02	0.01	128.60	128.59
17	16	2059	80	051	01	02	2.00	68.01	66.01
18	16	2215	01	789	01	01	257.37	1,016.00	758.63
19	16	2215	01	789	01	02	110.00	180.00	70.00
20	16	3054	04	789	01	04	117.49	194.40	76.91
21	16	4059	01	051	01	01	382.00	663.87	281.87
22	16	4711	03	103	01	01	165.00	290.00	125.00
23	16	5054	04	800	05	01	761.00	916.00	155.00
24	17	2202	01	800	04	01	452.89	570.20	117.31
25	17	2202	02	109	14	01	150.01	252.31	102.30
26	17	2202	03	103	04	02	367.76	467.09	99.33
27	18	2210	05	789	01	01	40.01	110.00	69.99
28	18	2210	05	789	03	01	20.00	75.00	55.00
29	18	2211	00	101	02	01	131.13	227.76	96.63
30	19	3452	80	104	08	01	0.01	190.00	189.99
31	19	3452	80	800	02	01	0.01	118.60	118.59
32	19	3452	80	800	03	01	0.01	111.52	111.51
33	19	3452	80	800	05	01	0.01	120.66	120.65

Audit Report (Union Territory Finances) for the year ended 31 March 2012

(1)	(2)	(3)					(4)	(5)	(6)
34	21	2225	01	277	13	01	500.00	729.99	229.99
35	21	2225	01	789	04	01	140.00	240.54	100.54
36	21	2235	02	102	01	01	68.79	317.94	249.15
37	21	2235	02	102	01	02	0.01	63.36	63.35
38	21	2235	02	102	10	02	0.01	111.62	111.61
39	21	2235	02	104	02	02	343.45	438.84	95.39
40	21	2235	02	789	09	01	1,298.98	1,984.22	685.24
41	21	2235	02	789	09	02	369.09	446.78	77.69
42	22	2852	08	201	01	01	200.01	420.00	219.99
43	22	4851	00	195	01	01	415.01	755.00	339.99
44	22	4851	00	195	01	02	215.01	315.00	99.99
45	22	4860	04	195	01	01	571.32	1,004.44	433.12
46	22	4860	04	789	01	01	78.70	212.56	133.86
47	25	2403	00	789	06	01	0.01	84.00	83.99
48	26	2405	00	800	02	01	155.20	403.30	248.10
49	28	2851	00	800	06	01	250.01	399.75	149.74
50	28	2852	08	202	03	01	900.01	1200.00	299.99
51	29	2801	05	800	04	01	605.50	734.36	128.86
52	32	4210	01	110	01	01	83.51	140.25	56.74
53	32	4405	00	104	01	03	49.84	949.84	900.00
54	33	2049	01	200	02	07	312.53	574.44	261.91
55	33	2049	01	305	01	07	20.00	83.30	63.30
Total							18,669.73	42,682.83	24,013.10

Appendix 2.3
(Reference: Paragraph 2.3.4; Page 31)

**Cases where supplementary provisions made were excessive
by more than ₹ 50 lakh**

(₹ in lakh)

Sl. No.	Grant No.	Head of Account	Original	Supplementary	Total	Expenditure	Savings
1	06	2245 02 101 03	0.50	800.00	800.50	668.93	131.57
2	32	2405 00 800 03	600.00	682.48	1,282.48	1,054.14	228.34
Total			600.50	1,482.48	2,082.98	1,723.07	359.91

Appendix 2.4
(Reference: Paragraph 2.3.5; Page 31)

Excessive/unnecessary re-appropriation of funds

(₹ in lakh)

Sl.No.	Grant No.	Head of Account	Original	Supple- mentary	Re-app	Total provision	Expenditure	Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	03	2052 00 090 02 01	107.71	0.00	4.74	112.45	81.28	31.17
2	06	2245 02 101 03 01	0.50	800.00	18.05	818.55	668.93	149.62
3	06	2245 02 106 01 01	0.00	0.01	99.99	100.00	0.00	100.00
4	09	2052 00 092 01 01	3.00	0.00	10.50	13.50	2.57	10.93
5	09	2052 00 092 05 01	0.00	0.00	2.50	2.50	0.00	2.50
6	10	2217 80 800 04 01	3,000.00	0.01	1,006.99	4,007.00	3,000.00	1,007.00
7	12	2055 00 104 01 01	1970.00	0.00	18.55	1,988.55	1,560.56	427.99
8	12	2055 00 104 02 01	2,605.00	0.00	3.67	2,608.67	2,103.15	505.52
9	12	2055 00 109 01 01	2,560.00	0.00	3.90	2,563.90	2,054.48	509.42
10	12	2055 00 115 03 01	468.14	0.01	330.99	799.14	22.25	776.89
11	16	2059 60 051 02 01	319.00	50.00	79.00	448.00	319.53	128.47
12	16	2059 60 051 02 02	0.00	50.00	100.00	150.00	31.84	118.16
13	16	4059 01 051 10 01	1,031.42	0.00	716.01	1,747.43	165.86	1,581.57
14	16	5054 03 337 01 01	1,660.00	0.00	18.02	1,678.02	1,166.67	511.35
15	17	2202 02 101 01 01	164.70	0.00	5.00	169.70	164.29	5.41
16	17	2202 02 105 01 01	38.54	0.00	37.27	75.81	38.53	37.28
17	17	2202 02 109 04 01	3,339.53	0.00	27.55	3,367.08	3,289.70	77.38
18	17	2202 04 200 01 01	8.30	0.00	1.80	10.10	8.20	1.90
19	17	2202 80 001 01 01	552.40	0.00	10.88	563.28	550.85	12.43
20	18	2210 02 101 01 01	53.16	0.00	1.75	54.91	52.08	2.83
21	19	3452 80 104 06 01	802.55	0.00	27.69	830.24	404.62	425.62
22	19	3452 80 800 04 01	0.00	0.01	73.89	73.90	0.00	73.90
23	19	3452 80 800 08 01	0.00	0.00	2.50	2.50	0.00	2.50
24	19	3452 80 800 09 01	0.00	0.01	53.69	53.70	0.00	53.70
25	20	2230 03 101 22 01	0.00	0.00	8.49	8.49	0.00	8.49
26	21	2225 01 789 19 02	1,047.20	0.00	411.42	1,458.62	830.87	627.75
27	21	2225 01 789 19 01	5,720.81	0.00	2,415.98	8,136.79	3,615.98	4,520.81
28	24	2245 02 101 01 01	25.00	0.00	7.50	32.50	0.00	32.50
29	24	2401 00 102 01 04	445.00	0.00	5.98	450.98	22.03	428.95
30	24	2401 00 108 01 01	1.00	0.00	3.98	4.98	0.00	4.98
31	24	2401 00 119 01 04	25.00	0.00	4.97	29.97	24.02	5.95
32	24	2401 00 789 09 01	364.18	0.00	32.20	396.38	133.00	263.38
33	25	2403 00 102 05 01	128.77	0.00	9.31	138.08	59.85	78.23
34	27	2515 00 800 01 02	13.65	0.00	1.05	14.70	2.52	12.18

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
35	28	2851 00 789 06 01	1.50	0.00	9.40	10.90	1.44	9.46
36	32	2405 00 800 03 03	600.00	682.48	683.52	1,966.00	1,054.14	911.86
37	32	4202 01 202 01 03	27.50	0.00	1.09	28.59	8.09	20.50
38	32	4235 02 800 02 01	24.88	0.00	7.01	31.89	20.23	11.66
Total			27,108.44	1,582.53	6,256.83	34,947.80	21,457.56	13,490.24

Appendix 2.5
(Reference: Paragraph 2.3.6.; Page 32)

Cases of substantial surrenders made during 2011-12

(₹ in lakh)

Sl.No.	Grant No.	Head of Account						Total Provision	Surrender
(1)	(2)	(3)						(4)	(5)
1	03	2013	00	108	01	01		66.15	54.28
2	08	2041	00	001	04	01		43.93	25.93
3	08	3055	00	190	02	01		1,800.00	1,764.36
4	08	5055	00	190	04	02		200.00	200.00
5	09	3451	00	090	08	01		1,500.00	1,499.97
6	10	2215	01	191	03	01		1,359.67	1,359.67
7	10	2215	01	191	03	02		315.82	315.82
8	10	2215	01	789	03	01		153.27	153.27
9	10	2216	80	789	04	01		122.40	122.40
10	10	2216	80	789	04	02		100.00	100.00
11	10	2216	80	800	02	01		572.50	482.27
12	10	2216	80	800	02	02		168.00	159.42
13	10	2216	80	800	04	02		525.00	525.00
14	10	2216	80	800	11	01		448.87	448.87
15	10	2216	80	800	14	01		2,000.00	2,000.00
16	10	2217	01	191	01	01		1,030.00	822.33
17	10	2217	80	191	07	01		130.00	130.00
18	10	2217	80	191	11	01		1,019.75	1,019.75
19	10	2217	80	191	11	02		236.87	236.87
20	10	2217	80	789	11	01		114.95	114.95
21	10	2217	80	800	05	01		1,051.13	921.13
22	10	2217	80	800	06	01		4,732.50	4,732.50
23	10	3054	04	337	03	01		2,124.74	2,124.74
24	10	3054	04	337	03	02		238.56	238.56
25	10	3054	04	337	03	03		227.19	227.19
26	10	3054	04	337	03	04		111.91	111.91
27	10	3054	04	789	03	01		229.89	229.89
28	13	2056	00	101	02	02		68.33	56.75
29	16	4059	01	800	02	01		1,350.00	1,213.86
30	16	4215	01	789	03	01		800.00	800.00
31	16	4215	01	789	03	02		279.99	177.09
32	16	4215	01	800	03	01		6,500.00	5,770.00
33	16	4215	01	800	03	02		952.01	951.01
34	16	4215	01	800	03	03		355.00	255.00

(1)	(2)	(3)					(4)	(5)
35	16	4217	60	051	05	01	7,206.40	7,206.40
36	16	4217	60	789	01	01	600.00	600.00
37	16	4217	60	789	01	02	193.60	193.60
38	16	4702	00	101	04	01	2,000.00	2,000.00
39	16	4702	00	101	04	02	550.00	550.00
40	16	4702	00	101	04	04	152.40	152.40
41	16	4702	00	789	02	01	223.20	223.20
42	16	4702	00	789	02	02	74.40	74.40
43	16	4702	00	789	03	01	40.29	29.20
44	16	4702	00	800	02	01	470.00	370.00
45	16	4702	00	800	02	02	115.00	115.00
46	16	4711	03	789	02	01	100.00	100.00
47	16	4711	03	800	04	01	1,000.00	737.17
48	16	4711	03	800	04	02	270.00	270.00
49	16	4711	03	800	04	03	81.20	53.80
50	16	5054	04	789	03	01	900.00	900.00
51	16	5054	04	789	03	02	250.00	250.00
52	16	5054	04	789	03	04	139.60	126.55
53	16	5054	04	800	09	01	9,000.00	5,885.00
54	16	5054	04	800	09	02	2,160.00	1,814.46
55	16	5054	04	800	09	04	70.40	70.40
56	17	2202	02	101	05	01	100.00	100.00
57	17	2202	03	103	23	01	1,351.20	1,351.20
58	17	2202	03	103	23	02	1,351.20	1,351.20
59	17	2202	03	103	23	04	900.80	900.80
60	17	2202	03	789	10	01	100.00	100.00
61	17	2202	03	789	13	01	148.80	148.80
62	17	2202	03	789	13	02	148.80	148.80
63	17	2203	00	112	02	02	348.00	348.00
64	17	2203	00	789	01	01	120.00	120.00
65	17	2203	00	789	02	01	123.36	120.00
66	17	2203	00	789	04	02	60.00	60.00
67	17	2204	00	101	02	01	58.26	40.86
68	17	2204	00	102	03	01	19.92	10.29
69	17	2204	00	104	01	01	462.00	318.46
70	17	2205	00	107	02	01	38.20	19.51
71	17	2205	00	789	01	01	76.27	75.17
72	18	2210	01	001	02	01	294.77	175.86
73	18	2210	05	105	11	03	250.00	250.00
74	18	2210	05	105	11	04	250.00	250.00

(1)	(2)	(3)					(4)	(5)
75	18	2210	06	107	03	01	252.00	200.00
76	19	3452	80	104	04	01	200.00	200.00
77	19	3452	80	104	05	01	250.00	200.00
78	19	3452	80	104	06	01	802.55	425.62
79	19	3452	80	789	01	01	243.29	243.29
80	19	3452	80	789	02	01	595.20	595.20
81	19	3452	80	800	10	01	200.80	200.80
82	19	3452	80	800	21	02	600.00	600.00
83	19	3452	80	800	23	01	2,000.00	2,000.00
84	19	3452	80	800	24	01	800.00	800.00
85	19	3452	80	800	26	01	1,804.00	1,804.00
86	19	5452	80	190	03	01	300.00	190.00
87	20	2230	03	101	17	02	33.01	32.46
88	20	2230	03	101	20	02	36.01	36.01
89	21	2225	01	283	01	01	700.00	602.30
90	21	2225	01	789	07	01	1,552.00	1,444.51
91	21	2225	01	789	16	01	500.00	500.00
92	21	2225	01	789	19	01	5,720.81	4,520.81
93	21	2225	01	789	19	02	1,047.20	627.75
94	21	4225	01	190	01	01	100.00	100.00
95	22	2404	00	195	02	01	210.00	210.00
96	22	2404	00	789	01	01	30.00	30.00
97	22	2425	00	108	01	01	25.00	12.83
98	22	2852	08	195	01	01	190.00	95.87
99	23	3454	01	800	01	01	18.20	14.30
100	24	2245	02	101	01	02	25.00	25.00
101	24	2401	00	102	01	04	445.00	428.94
102	24	2401	00	103	03	02	37.30	22.00
103	24	2401	00	109	07	02	779.15	637.93
104	24	2401	00	119	05	01	70.00	70.00
105	24	2401	00	119	05	02	20.00	20.00
106	24	2401	00	789	09	01	364.18	263.38
107	24	2401	00	789	09	02	220.85	187.65
108	24	2401	00	789	10	01	80.00	80.00
109	24	2401	00	789	10	02	15.00	15.00
110	24	2401	00	800	10	01	774.00	774.00
111	24	2401	00	800	10	02	95.50	95.50
112	24	2401	00	800	10	04	31.30	31.30
113	24	2406	01	102	01	02	24.25	19.41
114	24	2406	01	102	04	01	35.00	26.00

(1)	(2)	(3)					(4)	(5)
115	24	2406	01	102	04	02	25.00	23.70
116	24	2435	01	101	02	04	15.00	15.00
117	24	2702	02	001	01	02	63.00	47.00
118	25	2403	00	102	03	01	344.27	210.56
119	25	2403	00	102	03	02	126.03	115.57
120	25	2403	00	102	05	01	128.77	78.18
121	25	2403	00	113	04	01	38.41	38.41
122	25	2403	00	789	03	01	163.50	133.50
123	25	2403	00	800	03	01	500.00	500.00
124	27	2216	03	800	02	01	46.75	46.75
125	27	2216	03	800	02	02	23.25	23.25
126	27	2515	00	800	01	01	21.90	17.55
127	27	2515	00	800	01	02	13.65	12.18
128	27	2515	00	800	05	01	35.00	20.00
129	29	2801	05	800	08	01	2,753.00	2,013.10
130	29	4801	05	800	08	02	24.31	20.09
131	29	4801	05	800	32	01	4,880.70	4,880.70
132	29	4801	05	800	34	01	600.00	600.00
133	29	4801	05	800	36	01	400.00	400.00
134	29	4801	05	800	42	02	400.00	400.00
135	29	4801	05	800	44	02	266.30	266.30
136	32	4202	01	202	01	03	27.50	20.50
137	32	4202	01	202	02	01	174.00	89.24
138	32	4202	01	789	01	01	250.00	231.70
139	32	4202	01	789	01	02	125.00	120.93
140	32	4202	01	789	01	04	113.57	89.24
141	32	4202	01	789	02	01	156.00	119.38
142	32	4202	01	789	03	01	130.00	124.33
143	32	4202	01	789	03	02	72.40	68.20
144	32	4202	01	800	02	01	4,412.49	3,717.99
145	32	4202	01	800	02	02	1,400.00	1,400.00
146	32	4202	01	800	02	03	200.00	194.50
147	32	4202	01	800	02	04	200.00	150.00
148	32	4202	03	800	01	01	300.00	199.76
149	32	4210	01	789	01	01	305.00	295.00
150	32	4210	01	789	01	02	130.00	111.40
151	32	4210	01	789	02	01	258.60	233.71
Total							1,03,076.50	92,364.90

Appendix 2.6
(Reference: Paragraph 2.3.7 ; Page 32)

**List of grants in which anticipated savings were not
surrendered**

(₹ in crore)

Sl.No.	Grant Number	Description	Savings
Revenue			
1	04	Administration of Justice	0.01
2	06	Revenue and Food	2.98
3	14	Stationery and Printing	0.01
Total			3.00

Appendix 2.7
(Reference: Paragraph 2.3.7; Page 32)

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

(₹ in crore)

Sl.No.	Grant Number	Description	Savings	Amount Surrendered	Amount not surrendered
Revenue					
1	10	District Administration	214.82	183.08	31.74
2	12	Police	29.76	17.13	12.63
3	17	Education	82.45	77.26	5.19
4	18	Medical	70.68	48.26	22.42
5	19	Information and Publicity	72.56	70.81	1.75
		Total - Revenue	470.27	396.54	73.73
Capital					
6	16	Public Works	342.39	326.41	15.98
7	32	Building Programmes	76.58	73.34	3.24
		Total - Capital	418.97	399.75	19.22
		Grand Total	889.24	796.29	92.95

Appendix 2.8
(Reference: Paragraph 2.3.8; Page 32)

Details of rush of expenditure during last quarter of the year and during March 2012

Sl. No.	Grant No	Head of Account	Total expenditure during the year (₹)	Expenditure incurred (₹)		Percentage to total expenditure	
				During last quarter of the year	During March 2012	During last quarter of the year	During March 2012
1	10	2501 04 105 01	60,00,000	60,00,000	60,00,000	100.00	58.33
2		2501 04 105 06	1,00,00,000	1,00,00,000	1,00,00,000	100.00	100.00
3		2501 04 789 01	19,84,000	19,84,000	19,84,000	100.00	100.00
4		2515 00 101 10	30,00,00,000	30,00,00,000	30,00,00,000	100.00	100.00
5		2515 00 101 19	27,04,400	27,04,400	27,04,400	100.00	100.00
6		2515 00 789 10	6,00,00,000	6,00,00,000	6,00,00,000	100.00	100.00
7		2575 60 101 01	30,83,76,650	30,83,76,650	30,83,76,650	100.00	100.00
8		2575 60 789 01	6,65,80,000	6,65,80,000	6,65,80,000	100.00	100.00
9	19	3452 80 104 05	50,00,000	50,00,000	50,00,000	100.00	100.00
10		3452 80 104 06	4,04,61,524	3,84,39,104	3,44,27,695	95.00	85.09
11		3452 80 104 08	1,90,00,000	1,90,00,000	1,90,00,000	100.00	100.00
12		3452 80 800 02	1,18,60,000	1,18,60,000	1,18,60,000	100.00	100.00
13		3452 80 800 03	1,11,52,000	1,11,52,000	1,11,52,000	100.00	100.00
14		3452 80 800 05	1,20,66,000	1,20,66,000	1,20,66,000	100.00	100.00
15	22	4425 00 107 01	50,00,000	50,00,000	50,00,000	100.00	100.00
16		4425 00 107 03	20,00,000	20,00,000	20,00,000	100.00	100.00
17		4435 01 195 01	60,00,000	60,00,000	60,00,000	100.00	100.00
18	27	2515 00 789 02	28,85,681	19,18,587	18,88,587	66.49	65.45
19		2515 00 800 05	14,97,000	14,97,000	14,97,000	100.00	100.00
20	32	3452 01 800 09	10,00,00,000	10,00,00,000	10,00,00,000	100.00	100.00
21		4210 01 800 01	20,14,96,334	17,31,82,812	16,49,64,645	85.95	81.87
22		4405 00 104 01	10,49,83,478	6,55,56,000	6,55,56,000	62.44	62.44

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	171	6,761.43
2.	Agriculture	29	1,655.07
3.	Animal Husbandry and Animal Welfare	17	553.44
4.	Art and Culture	11	32.54
5.	Civil Supplies and Consumer Affairs	29	2,190.64
6.	Co-operation	26	1,855.12
7.	Education	28	2,679.83
8.	Fisheries and Fishermen Welfare	48	994.23
9.	Health and Family Welfare	1	0.32
10.	Hindu Religious Institutions/WAKF Board	157	383.92
11.	Industries and Commerce	14	443.36
12.	Information Technology	3	35.94
13.	Labour	3	71.91
14.	Local Administration	1,024	21,127.73
15.	Science, Technology and Environment	3	47.24
16.	Social Welfare	19	243.78
17.	Town and Country Planning	302	9,839.06
18.	Women and Child Development	4	143.02
	Total	1,889	49,058.58

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 have not been received
(1)	(2)	(3)
1.	Bharathiyar Palkalai Koodam	2008-09 to 2010-11
2.	District Institute of Education and Training	2008-09 to 2010-11
3.	Fish Farmers Development Agency, Karaikal	2006-07 to 2009-10
4.	Krishi Vigyan Kendra, Puducherry	2010-11
5.	Mother Teresa Institute of Health Sciences	2008-09 to 2010-11
6.	Nedungadu Commune Panchayat	2006-07 to 2010-11
7.	Neravy Commune Panchayat	2006-07 to 2010-11
8.	Perunthalaivar Kamarajar College of Education, Karaikal	2006-07 to 2010-11
9.	Perunthalaivar Kamarajar Institute of Engineering and Technology, Karaikal	2006-07 to 2009-10
10.	Pondicherry Experimental Solar Pond Power Project	2008-09 to 2010-11
11.	Pondicherry Housing Board	2010-11
12.	Pondicherry Fishing Harbour Management Society	2008-09 to 2010-11
13.	Pondicherry Fishermen Welfare Distress Relief Society	2008-09 to 2010-11
14.	Pondicherry Institute of Hotel Management and Catering Technology	2008-09 to 2010-11
15.	Pondicherry Khadi and Village Industries Board	2008-09 to 2010-11
16.	Pondicherry Medical Relief Society for poor	2007-08 to 2010-11
17.	Pondicherry State Sports Council	2008-09 to 2010-11
18.	Pondicherry Veterinary College Society	2008-09 to 2010-11
19.	Pondicherry Women's Commission	2008-09 to 2010-11
20.	Sarva Shiksha Abiyan	2008-09 to 2010-11
21.	The Indian National Trust for Art, Culture and Heritage	2006-07 to 2010-11
22.	Thirunallar Commune Panchayat	2008-09 to 2010-11
23.	T.R. Pattinam Commune Panchayat	2008-09 to 2010-11

Appendix 3.3
(Reference: Paragraph 3.2; Page 38)

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

Sl. No.	Name of the Autonomous Body/Authority
1.	Board of Higher Secondary Education
2.	Community College, Karaikal
3.	Fishermen Co-operative Union
4.	Mahila Mandals, Karaikal
5.	Pondicherry Building Centre
6.	Pondicherry Management and Productivity Council
7.	Thondaimandala Numismatic Society
8.	Karaikal Planning Authority, Karaikal

Appendix 3.4
(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	1.55	1	1.55
2.	Agriculture	6	1.89	1	5.15	7	7.04
3.	Animal Husbandry	--	--	1	41.57	1	41.57
4.	Art and Culture	3	0.37	--	--	3	0.37
5.	Education	24	1.02	2	21.86	26	22.88
6.	Electricity	242	3,725.17	2	82.35	244	3,807.52
7.	Health and Family Welfare	9	0.27	--	--	9	0.27
8.	Information Technology	1	1.15	--	--	1	1.15
9.	Local Administration	4	1.96	1	0.47	5	2.43
10.	Police	--	--	1	0.30	1	0.14
11.	Public Works	4	0.23	2	5.01	6	5.24
12.	Revenue and Disaster Management	1	0.84	--	--	1	0.84
13.	Tourism	1	NA	--	--	1	NA
14.	Women and Child Development	1	3.75	--	--	1	3.75
	Total	296	3,736.65	11	158.26	307	3,894.91

NA: Not available

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 subsidized rates because an individual or society should have them on the basis of some concept of need, rather than the ability and willingness to pay the Government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidized food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.
Development expenditure	Broadly, the Social and Economic Services constitute development expenditure, while expenditure on General Services is treated as non-development expenditure.

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

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