APPENDICES

Appendix 1.1
(Reference: Page 1)

Part A: Profile of Union Territory of Puducherry

A. General Data

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

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

*Compound Annual Growth Rate

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

Appendix 1.1
(Reference: Paragraph 1.1; Page 2)

Part B: Structure and Form of Government Accounts

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

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

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

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

Appendix 1.1
(Reference: Paragraph 1.1; Page 2)

Part C: Layout of Finance Accounts

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

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

Appendix 1.2
(Reference: Paragraph 1.1; Page 2)

Methodology adopted for the Assessment of Fiscal Position

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

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

Trends in Gross State Domestic Product (GSDP)

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

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

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

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

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

Time series data on the Union Territory Government finances

(₹ in crore)

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

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

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

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

@ GSDP figures communicated by the Government adopted.

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

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

Appendix 1.4
(Reference: Paragraph 1.1.1; Page 2)

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

(₹ in crore)

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

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

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

Appendix 1.4
(Reference: Paragraph 1.9.1 ; Page 24)

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

(₹ in crore)

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

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

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

Explanatory Notes for Appendices 1.3 and 1.4

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

Appendix 1.5
(Reference: Paragraph 1.8.1; Page 21)

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

(₹ in lakh)

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

Appendix 2.1
(Reference: Paragraph 2.3.1; Page 35)

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

(₹ in lakh)

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

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

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

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

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

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

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

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

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

Appendix 2.2
(Reference: Paragraph 2.3.3; Page 36)

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

(₹ in lakh)

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

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

Appendix 2.3
(Reference: Paragraph 2.3.4; Page 37)

Excessive/unnecessary re-appropriation of funds

(₹ in lakh)

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

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

Appendix 2.4
(Reference: Paragraph 2.3.5; Page 37)

Cases of substantial surrenders made during 2012-13

(₹ in lakh)

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

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

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

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

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

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

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

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

Appendix 2.5
(Reference: Paragraph 2.3.6; Page 37)

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

(₹ in crore)

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

Appendix 2.6
(Reference: Paragraph 2.3.7; Page 37)

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

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

Appendix 3.1
(Reference: Paragraph 3.1; Page 41)

Details of outstanding utilisation certificates

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

Appendix 3.2
(Reference: Paragraph 3.2; Page 42)

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

Sl. No.	Name of the Autonomous Body/Authority	Year for which accounts were due
1.	The Indian National Trust for Art, Culture and Heritage	2006-07 to 2011-12
2.	Fishermen Co-operative Union, Karaikal	2006-07 to 2011-12
3.	Puducherry Municipality	2008-09 to 2011-12
4.	Oulgaret Municipality	2008-09 to 2011-12
5.	Karaikal Municipality	2008-09 to 2011-12
6.	Mahe Municipality	2008-09 to 2011-12
7.	Yanam Municipality	2008-09 to 2011-12
8.	Ariankuppam Commune Panchayat	2008-09 to 2011-12
9.	Villianur Commune Panchayat	2008-09 to 2011-12
10.	Bahour Commune Panchayat	2008-09 to 2011-12
11.	Mannadipet Commune Panchayat	2008-09 to 2011-12
12.	Nettapakkam Commune Panchayat	2008-09 to 2011-12
13.	Neravy Commune Panchayat	2008-09 to 2011-12
14.	Kottucherry Commune Panchayat	2008-09 to 2011-12
15.	T.R.Pattinam Commune Panchayat	2008-09 to 2011-12
16.	Thirunallar Commune Panchayat	2008-09 to 2011-12
17.	Nedungadu Commune Panchayat	2008-09 to 2011-12
18.	Pondicherry Women's Commission	2009-10 to 2011-12
19.	Pondicherry Fishing Harbour Management Society	2009-10 to 2011-12
20.	Renewable Energy Agency, Puducherry	2010-11 to 2011-12
21.	Krishi Vigyan Kendra, Puducherry	2010-11 to 2011-12
22.	Pondicherry Medical Relief Society for poor	2010-11 to 2011-12
23.	Fish Farmers Development Agency, Karaikal	2010-11 to 2011-12
24.	Pondicherry Housing Board	2010-11 to 2011-12
25.	Pondicherry Fishermen Welfare Distress Relief Society	2010-11 to 2011-12
26.	District Institute of Education and Training	2011-12
27.	Sarva Shiksha Abiyan	2011-12
28.	Pondicherry Institute of Hotel Management and Catering Technology	2011-12
29.	Pondicherry Khadi and Village Industries Board	2011-12
30.	Rajiv Gandhi School of Sports, Puducherry	2011-12
31.	Pondicherry Institute of Linguistics and Culture	2011-12
32.	Pondicherry Market Committee	2011-12

Appendix 3.3
(Reference: Paragraph 3.2; Page 42)

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

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

Appendix 3.4
(Reference: Paragraph 3.4; Page 44)

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

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

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

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

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

Glossary of terms and abbreviations used in the Report

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

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

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