



**Report of the  
Comptroller and Auditor General of India**

**on**

**Union Territory Finances  
for the year ended March 2017**



**Government of the Union Territory of Puducherry  
Report No. 1 of 2018**

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## **PREFACE**

1. This Report has been prepared for submission to the Lieutenant Governor of the Union Territory of Puducherry under Section 49 of the Government of Union Territories Act, 1963.
2. Chapters I and II of this Report contain audit observations on matters arising from examination of the Finance Accounts and Appropriation Accounts of the Government of Union Territory of Puducherry for the year ended 31 March 2017. Information has been obtained from the Government of Union Territory of Puducherry, wherever necessary.
3. Chapter III on 'Financial Reporting' provides an overview and status of the Union Territory Government's compliance with various financial rules, procedures and directives during the current year.
4. The Report containing the findings of Performance Audit and audit of transactions in various Departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and observations on Revenue Receipts is presented separately.

# **EXECUTIVE SUMMARY**



## Executive Summary

Based on the audited accounts of the Government of Union Territory of Puducherry (UT Government) for the year ending March 2017, this Report provides an analytical review of the Annual Accounts of UT Government. The Report is structured in three Chapters.

**Chapter I** is based on the audit of Finance Accounts and makes an assessment of the Government's fiscal position as on 31 March 2017. It provides an insight into trends in receipts and expenditure, committed expenditure, borrowing pattern and fiscal status of the Government.

**Chapter II** is based on the audit of Appropriation Accounts and gives a description of appropriations and the manner in which the allocated resources were managed by the service delivery Departments.

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

## Audit findings

### 1 Finances of the Union Territory Government

**High proportion of Revenue expenditure in total expenditure:** The Revenue expenditure of ₹ 5,458 crore during 2016-17 constituted 92.43 *per cent* of total expenditure. The committed expenditure such as salaries, pension and interest payments constituted 53 *per cent* of Revenue expenditure.

**Enhanced Development expenditure:** Development expenditure increased by ₹ nine crore from ₹ 4,166 crore in 2015-16 to ₹ 4,175 crore in 2016-17. However, Development expenditure, as a percentage of aggregate expenditure, marginally decreased from 73 in 2015-16 to 71 in 2016-17.

**Low return on investments:** As on 31 March 2017, Government invested ₹ 1,031 crore in Government Companies and Co-operative Institutions. Though the average rate of interest on UT Government's borrowings was 7.2 *per cent*, the average rate of return on investments was 0.26 *per cent* during 2012-13 to 2016-17.

**High ratio of fiscal liabilities to GSDP:** The outstanding fiscal liabilities increased from ₹ 5,880 crore in 2012-13 to ₹ 8,299 crore in 2016-17. The fiscal liabilities represented about 30 *per cent* of GSDP in 2016-17.

**Maturity Profile:** The maturity profile of UT Government's Public debt indicated that nearly 65.88 *per cent* of the total Public debt was repayable within next seven years, which shows that UT Government is leading towards debt trap.

## 2 Financial Management and Budgetary control

- During 2016-17, expenditure of ₹ 6,128.84 crore was incurred against total grants and appropriations of ₹ 6,910.14 crore, resulting in overall savings of ₹ 781.30 crore (11.31 *per cent*).
- In 43 cases, where savings exceeded ₹ 50 lakh in each case and by more than 20 *per cent* of the total provision, no expenditure was incurred against the provision of ₹ 170.17 crore.
- There were persistent savings of more than ₹ 10 lakh in respect of 23 grants during 2012-17. In 16 cases, the expenditure exceeded the original provision, resulting in excess expenditure of ₹ 57.63 crore. Out of total anticipated savings of ₹ 649.50 crore in 19 grants, ₹ 351.57 crore was not surrendered.

## 3 Financial Reporting

- There was pendency in furnishing of Utilisation Certificates by various grantee institutions for Grants-in-aid of ₹ 438.23 crore. The pendency ranged from one to more than nine years. Fifty eight Autonomous bodies/Authorities did not submit to Principal Accountant General (G&SSA) their annual accounts due for the period upto 2015-16 as of March 2017. Fifteen Autonomous bodies/Authorities did not submit their accounts since 2008-09.
- Temporary advances aggregating to ₹ 357.25 crore were pending adjustment by Drawing and Disbursing Officers.
- The Departments of UT Government reported 338 cases of misappropriation, loss, theft, defalcation, etc., upto March 2017 involving Government money of ₹ 44.98 crore. Final action on these cases was pending for periods ranging between one and 25 years and above.

# **CHAPTER I**

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



## CHAPTER I

### FINANCES OF THE UNION TERRITORY GOVERNMENT

The Union Territory (UT) of Puducherry is located on the east coast of India and extends over an area of 490 sq.km. UT consists of four regions, namely, Puducherry, Karaikal, Mahe and Yanam, geographically separated from each other. UT is administered under the provisions of the Government of Union Territories Act, 1963. As per 2011 census, UT's population was 12.48 lakh, which recorded a decadal growth rate of 28.13 *per cent* as compared to 2001 census. The population projection as per National Commission on population was 17 lakh during 2016-17 in UT of Puducherry. The percentage of population below the poverty line was 7.7, which was lower than the all-India average of 21.9. UT's Gross State Domestic Product (GSDP) in 2016-17, at current price, was ₹ 27,586 crore. UT's literacy rate increased from 81.24 *per cent* (as per 2001 census) to 85.80 *per cent* (as per 2011 census). General data relating to UT was given in **Appendix 1.1**.

#### Gross State Domestic Product

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

**Table 1.1: Trend of growth of GDP and GSDP**

	2012-13	2013-14	2014-15	2015-16	2016-17
India's GDP (₹ in crore)	99,44,013	1,12,33,522	1,24,45,128	1,36,82,035	1,51,83,709
Growth rate of GDP (percentage)	13.82	12.97	10.79	9.94	10.98
UT's GSDP (₹ in crore)	18,875	21,870	22,574	24,701	27,586
Growth rate of GSDP (percentage)	12.23	15.87	3.22	9.42	11.68

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

The terms and abbreviations used in this Report are listed in the Glossary at Page No.84

## 1.1 Introduction

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

### 1.1.1 Summary of Current Year's Fiscal Transactions

**Table 1.2** presents the summary of UT Government's fiscal transactions during the current year (2016-17) *vis-à-vis* the previous year (2015-16), while **Appendix 1.4 - Part A** provides details of receipts and disbursements as well as the overall fiscal position during the current year.

**Table 1.2 : Summary of Current Year's Fiscal Operations**

(₹ in crore)

Receipts	2015-16	2016-17	Disbursements	2015-16	2016-17		
					Non-Plan	Plan	Total
<b>Section-A: Revenue</b>							
<b>Revenue receipts</b>	<b>5,088</b>	<b>5,383</b>	<b>Revenue expenditure</b>	<b>5,285</b>	<b>3,814</b>	<b>1,644</b>	<b>5,458</b>
Tax Revenue	2,260	2,401	General services	1,469	1,582	57	1,639
Non-Tax Revenue	1,138	1,245	Social services	2,199	811	1,318	2,129
Share of Union Taxes/Duties	Nil	Nil	Economic services	1,611	1,415	269	1,684
Grants from the Government of India	1,690	1,737	Grants-in-aid and Contributions	6	6	Nil	6
<b>Section-B: Capital</b>							
Miscellaneous Capital Receipts	Nil	Nil	Capital expenditure	439	7	440	447
Recoveries of Loans and Advances	2	2	Loans and Advances disbursed	1	*	*	**
Public Debt receipts	741	820	Repayment of Public debt	169	224	*	224
Contingency Fund	Nil	Nil	Contingency Fund	Nil	Nil	Nil	Nil
Public Account receipts	1,015	845	Public Account disbursements	938	*	*	800
Opening Cash balance	1,235	1,249	Closing Cash balance	1,249	*	*	1,370
<b>Total</b>	<b>8,081</b>	<b>8,299</b>	<b>Total</b>	<b>8,081</b>			<b>8,299</b>

(Source: Finance Accounts of respective years)

\* Bifurcation of Plan and Non-Plan not available

\*\* ₹ 27 lakh for 2016-17

Following were the changes during 2016-17 as compared to the previous year 2015-16:

- Revenue receipts increased by ₹ 295 crore due to increase in Tax revenue by ₹ 141 crore, Non-tax revenue by ₹ 107 crore and release of additional grants by Government of India (GOI) by ₹ 47 crore.
- Revenue expenditure increased by ₹ 173 crore due to more expenditure on General Services (₹ 170 crore) and Economic Services (₹ 73 crore). However, there was less expenditure on Social Services (₹ 70 crore) compared with expenditure in 2015-16.
- Capital expenditure increased from ₹ 439 crore in 2015-16 to ₹ 447 crore in 2016-17. It was 7.57 per cent of the total expenditure, which was on lower side.
- Public Account receipts and disbursements decreased by ₹ 170 crore and ₹ 138 crore respectively during 2016-17.

### 1.1.2 Review of the fiscal situation

As UT of Puducherry was not covered under Finance Commission, Fiscal Responsibility and Budget Management (FRBM) Act was not enacted. However, fiscal road map based on the principles of GOI's FRBM Act was prepared (June 2012) and approved by GOI. The target prescribed in the fiscal road map and target proposed in the budget were given in **Table 1.3**.

**Table 1.3: Comparison of fiscal variable with road map for 2016-17**

Fiscal variables	Target proposed in the fiscal road map	Target proposed in the budget	Actuals
Revenue deficit(-)/surplus (+) (₹ in crore)	(-) 197.32	(-) 92.20	(-) 75.30
Fiscal deficit/GSDP (per cent)	(-) 1.68	(-) 2.56	(-)1.89
Ratio of total outstanding debt of the Government to GSDP (per cent)	27.60	Not available	30.08

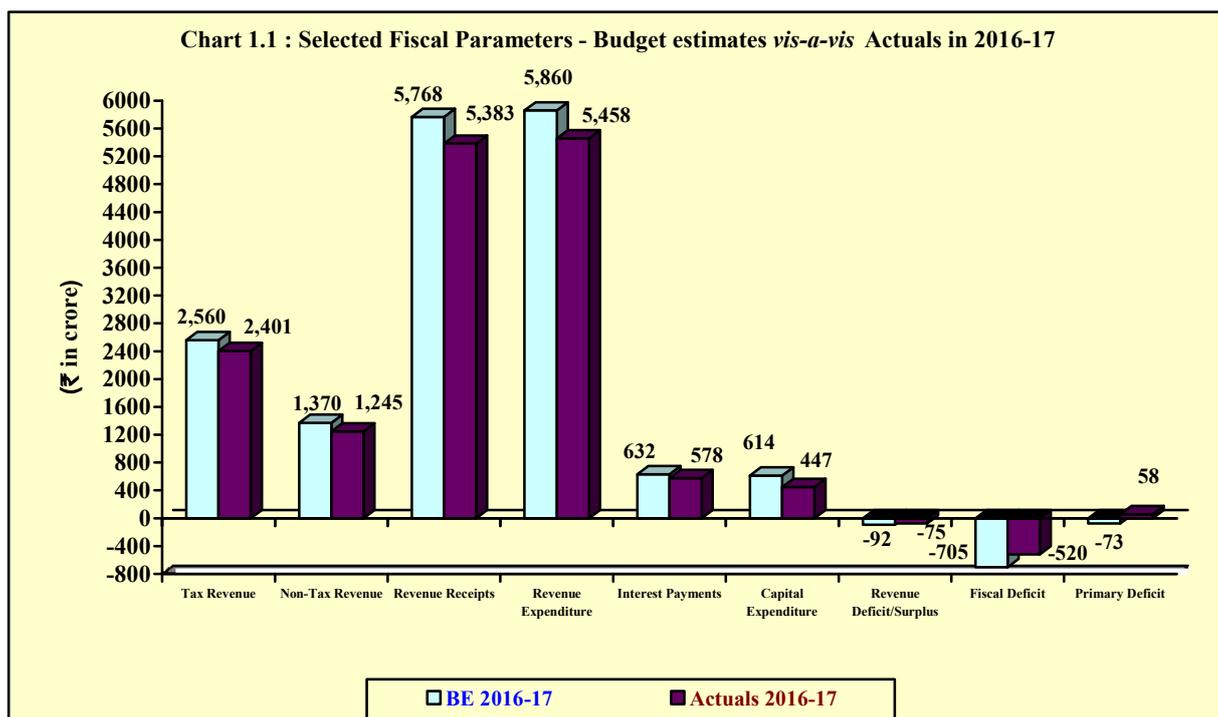
(Source: Finance Accounts, fiscal road map and budget documents)

As against the target proposed in the fiscal road map for revenue deficit of ₹ 197.32 crore, UT Government's revenue deficit was ₹ 75.30 crore, which was 0.27 per cent of GSDP. The outstanding fiscal liabilities to GSDP were 30.08 per cent as against 27.60 per cent envisaged in the fiscal road map.

### 1.1.3 Budget estimates and actuals

The Budget papers presented by UT Government provide description of the estimated revenue and expenditure for a particular fiscal year. The importance of accuracy in the estimation of revenue and expenditure was widely accepted in the context of effective implementation of fiscal policies for overall economic management.

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



(Source: Finance Accounts and budget documents)

It could be seen from the chart above, that UT witnessed shortfall in all the key fiscal parameters except primary deficit as compared to the budget estimates. The reason for shortfall in actual revenue receipts was because of less Tax revenue and Non-tax revenue receipts as compared to the budgeted projections. The revenue expenditure and capital expenditure were also less than the budget estimates. Less revenue expenditure was witnessed in all sectors other than Other Administrative Services, Social Security and Welfare, Power and Roads and Bridges. Similarly, less capital expenditure was also noticed in Health and Family Welfare, Water Supply, Sanitation, Housing and Urban Development, Social Security and Welfare etc., under Social Services and Agriculture and Allied activities, Dairy Development, Fisheries, Irrigation and Flood Control, Ports and Light Houses, Energy and Tourism under Economic Services. The variation between the budget estimates and the actuals was shown in **Table 1.4**.

Table 1.4: Variation between Budget Estimates and Actuals

(₹ in crore)

Particulars	Budget Estimate	Actuals	Variation	Increase/Decrease in per cent
<b>Revenue Receipts</b>	<b>5,768</b>	<b>5,383</b>	<b>(-) 385</b>	<b>(-) 6.67</b>
Tax revenue	2,560	2,401	(-) 159	(-) 6.21
Non-Tax revenue	1,370	1,245	(-) 125	(-) 9.12
Grants-in-aid from GOI	1,838	1,737	(-) 101	(-) 5.50
<b>Revenue Expenditure</b>	<b>5,860</b>	<b>5,458</b>	<b>(-) 402</b>	<b>(-) 6.86</b>
<b>Capital Expenditure</b>	<b>614</b>	<b>447</b>	<b>(-) 167</b>	<b>(-) 27.20</b>

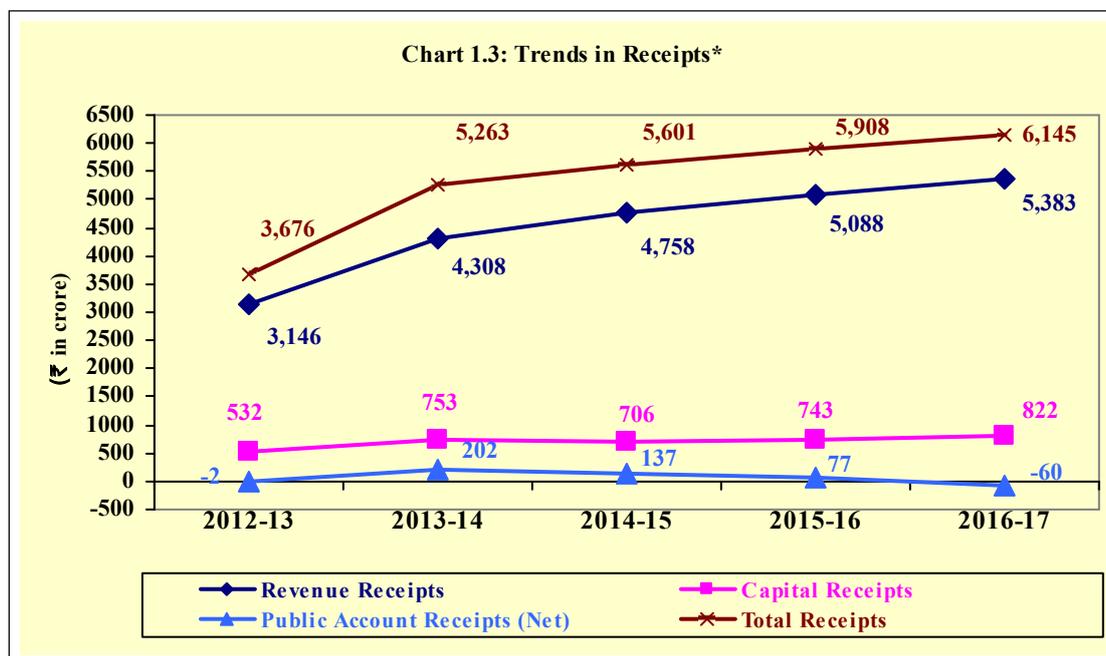
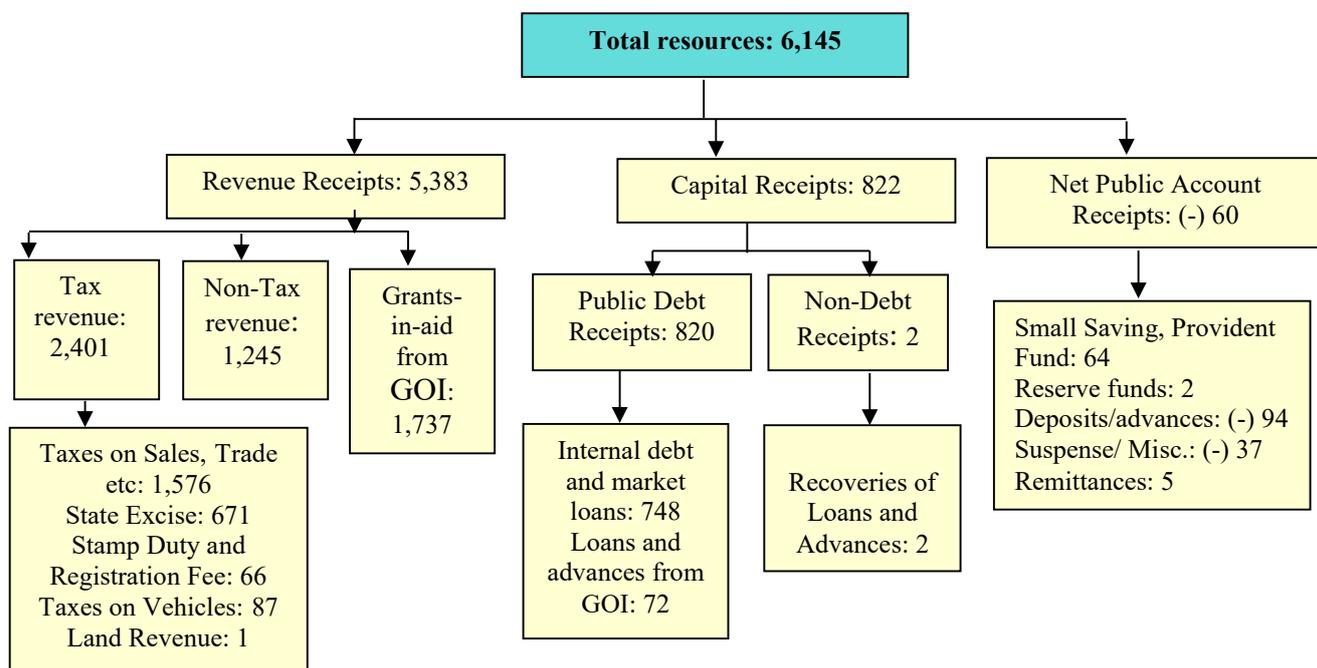
It may be seen from the table above that the gap between the estimates and actuals indicated that either the estimates were not realistic or UT Government was not able to collect the receipts as projected and could not spend especially in respect of Capital expenditure.

## 1.2 Resources of the Union Territory

### *Resources of the Union Territory as per Annual Finance Accounts*

Revenue and Capital were the two streams of receipts that constitute resources of the Government. Revenue receipts consist of Tax revenues, Non-Tax revenues and Grant-in-aid (GIA) from GOI. Capital receipts comprise miscellaneous capital receipts such as recoveries of loans and advances, debt receipts from internal sources (market loans), loans and advances from GOI as well as accruals from the Public Account. **Chart 1.2** presents the receipts and disbursements of UT during the current year, as recorded in its Annual Finance Accounts, while **Chart 1.3** depicts the trends in various components of the receipts during 2012-13 to 2016-17.

**Chart 1.2: Components and sub-components of resources**  
(All figures were ₹ in crore)

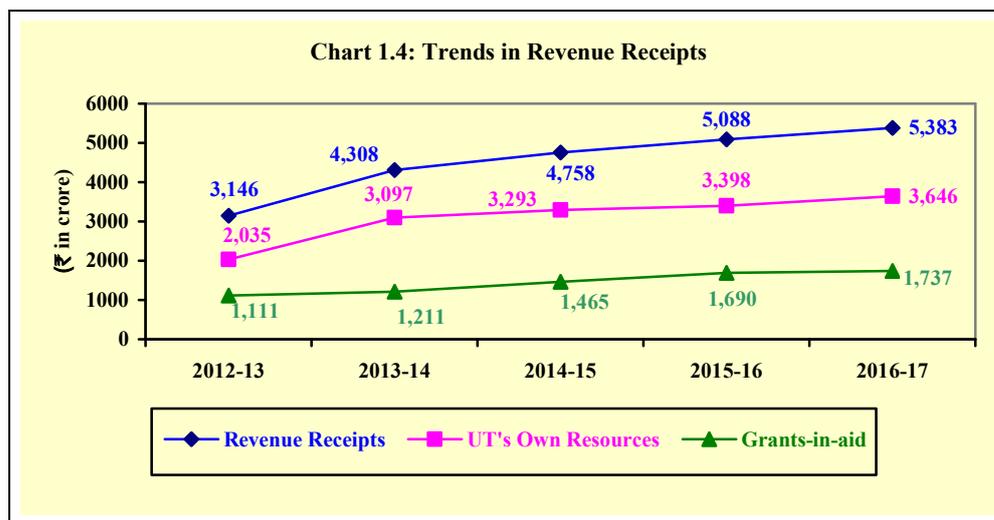


(Source: Finance Accounts of respective years)

\* Total Receipts includes Net Receipts under Public Account

### 1.3 Revenue Receipts

Statement-14 of the Finance Accounts shows the details of revenue receipts of the Government. The revenue receipts consist of UT's own Tax and Non-tax revenues and GIA from GOI. The trends of revenue receipts over the period 2012-13 to 2016-17 were presented in **Appendix 1.3** and depicted in **Chart 1.4**.



(Source: Finance Accounts of respective years)

Revenue receipts of UT increased by ₹ 295 crore (5.80 per cent) over the previous year. Tax revenue, Non-Tax revenue and GIA from GOI increased by ₹ 141 crore, ₹ 107 crore and ₹ 47 crore respectively.

The trends of revenue receipts relative to GSDP were presented in **Table 1.5** below.

**Table 1.5: Trends in Revenue Receipts relative to GSDP**

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Revenue Receipts (RR)</b> (₹ in crore)	3,146	4,308	4,758	5,088	5,383
RR/GSDP (per cent)	16.67	19.70	19.75	19.18	19.51
Rate of growth of RR (per cent)	13.53	36.94	10.44	6.94	5.80
UT's own taxes (₹ in crore)	1,917	1,904	1,993	2,260	2,401
Rate of growth of own taxes (per cent)	44.24	(-) 0.68	4.67	13.40	6.24
GSDP growth (per cent)	12.23	15.87	3.22	9.42	11.68
<b>Buoyancy Ratios</b>					
Revenue buoyancy with reference to GSDP (ratio)	1.10	2.33	3.24	0.74	0.50
UT's own tax buoyancy with reference to GSDP (ratio)	3.62	(-) 0.04	1.45	1.42	0.53

(Source: Finance Accounts of respective years)

The buoyancy ratio indicates elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. As against growth rate of GSDP of 11.68 *per cent*, the growth rate of own taxes was 6.24 *per cent*, which indicated that growth of own taxes was not proportionate to the growth rate of GSDP. While the revenue buoyancy<sup>1</sup> with reference to GSDP decreased from 0.74 in 2015-16 to 0.50 in 2016-17, UT's own tax buoyancy with reference to GSDP declined to 0.53 during 2016-17 from 1.42 in 2015-16.

### 1.3.1 Union Territory's own resources

UT's performance in mobilisation of resources was assessed in terms of its own resources comprising revenue from its own Tax and Non-Tax sources. UT's actual Tax and Non-Tax revenue for the year 2016-17 *vis-à-vis* target proposed in the fiscal road map and budget estimates were given in **Table 1.6**.

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

(₹ in crore)

	Target proposed in the fiscal road map	Budget estimate 2016-17	Actuals
Tax revenue	4,350	2,560	2,401
Non-Tax revenue	173	1,370	1,245

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

The actual Tax revenue was less by ₹ 1,949 crore (44.80 *per cent*) and ₹ 159 crore (6.21 *per cent*) than target proposed in the fiscal road map and budget estimate respectively. While Non-Tax revenue was less by ₹ 125 crore (9.12 *per cent*) than budget estimates, it was more by ₹ 1,072 crore than fiscal road map target. This was indicative of the fact that the target fixed in fiscal road map was unrealistic and requires to be amended in line with the principles laid down in GOI's FRBM Act in order to project the performance of UT Government in more realistic way.

<sup>1</sup> Revenue Buoyancy was the Rate of Growth of Revenue Receipts with reference to the Rate of Growth of GSDP (ROG of RR: 5.80/ROG of GSDP: 11.68=0.50)

### 1.3.1.1 Tax revenue

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

**Table 1.7: Components of UT's Tax receipts**

(₹ in crore)						
Revenue Head	2012-13	2013-14	2014-15	2015-16	2016-17	Percentage of increase in 2016-17 over previous year
Taxes on Sales, Trade, etc.	1,287	1,256	1,313	1,439	1,576	(+)9.52
State Excise	504	512	545	674	671	(-)0.45
Taxes on Vehicles	52	52	59	69	87	(+) 26.09
Stamp Duty and Registration fees	73	83	75	76	66	(-)13.16
Land Revenue	1	1	1	2	1	(-) 50
<b>Total</b>	<b>1,917</b>	<b>1,904</b>	<b>1,993</b>	<b>2,260</b>	<b>2,401</b>	<b>(+) 6.24</b>

(Source: Finance Accounts of respective years)

UT's Tax revenue increased by ₹ 141 crore (6.24 per cent) in 2016-17 over the previous year, mainly due to increase in collection under Taxes on Sales and Trade (₹ 137 crore) and Taxes on Vehicles (₹ 18 crore). However, Stamp Duty and Registration fees decreased by ₹ 10 crore (13 per cent) in 2016-17.

### 1.3.1.2 Non-Tax revenue

The components of Non-Tax revenue receipts were given in **Table 1.8**.

**Table 1.8: Components of UT's Non-Tax receipts**

(₹ in crore)						
Revenue Head	2012-13	2013-14	2014-15	2015-16	2016-17	Variation in 2016-17 over previous year in percentage
Interest receipts	35	62	91	88	66	(-) 25
Dividends and Profits	1	6	2	4	--	--
Other Non-Tax receipts	82	1,125	1,207	1,046	1,179	12.72
<b>Total</b>	<b>118</b>	<b>1,193</b>	<b>1,300</b>	<b>1,138</b>	<b>1,245</b>	<b>9.40</b>

(Source: Finance Accounts of respective years)

The Non-Tax revenue receipts increased from ₹ 1,138 crore in 2015-16 to ₹ 1,245 crore in 2016-17. While interest receipts and dividends and profits decreased by ₹ 22 crore and ₹ four crore respectively, other Non-Tax receipts increased by ₹ 133 crore.

### 1.3.1.3 Grants-in-aid from GOI

The Grants-in-aid (GIA) received from GOI for the years 2012-13 to 2016-17 were given in **Table 1.9**.

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

	(₹ in crore)				
	2012-13	2013-14	2014-15	2015-16	2016-17
Non-Plan grants	525	514	513	807	747
Grants for UT's Plan scheme	547	664	804	699	795
Grants for Centrally Sponsored schemes	39	33	148	184	195
<b>Total</b>	<b>1,111</b>	<b>1,211</b>	<b>1,465</b>	<b>1,690</b>	<b>1,737</b>
Percentage of increase/decrease of GIA over previous year	(-13.81)	9.00	20.97	15.36	2.78
Total grants as a percentage of revenue receipts	35.31	28.10	30.79	33.21	32.27

(Source: Finance Accounts of respective years)

GIA received from GOI as a percentage over previous year increased by 2.78 during 2016-17. The total grant as a percentage of revenue receipts decreased from 33.21 in 2015-16 to 32.27 in 2016-17.

The overall GIA received during 2016-17 increased by ₹ 47 crore, due to increase of ₹ 96 crore in grants for UT's Plan schemes and ₹ 11 crore in grants for Centrally Sponsored Schemes, which was offset by decrease of ₹ 60 crore under Non-Plan grants.

## 1.4 Capital Receipts

Public debt receipts, recoveries of loans and advances and miscellaneous capital receipts were the capital receipts of UT Government. The trends in growth of capital receipts for the period from 2012-13 to 2016-17 were given in **Table 1.10**.

**Table 1.10: Growth of capital receipts**

	(₹ in crore)				
Source of receipts	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Capital receipts</b>	<b>532</b>	<b>753</b>	<b>706</b>	<b>743</b>	<b>822</b>
Miscellaneous capital receipts	Nil	Nil	Nil	Nil	Nil
Recovery of loans and advances	3	3	2	2	2
Public debt receipts	529	750	704	741	820
Rate of growth of Public debt receipts ( <i>per cent</i> )	(-) 32.87	41.78	(-) 6.13	5.26	10.66
Rate of growth of non-debt capital receipts ( <i>per cent</i> )	(-) 25.00	Nil	(-) 33.33	Nil	Nil
Rate of growth of capital receipts ( <i>per cent</i> )	(-) 32.83	41.54	(-) 6.24	5.24	10.63

(Source: Finance Accounts of respective years)

The capital receipts increased by ₹ 79 crore in 2016-17 entirely due to increase in Public Debt receipts.

## 1.5 Public Account Receipts

Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc., which do not form part of the Consolidated Fund, were kept in the Public Account and were not subject to vote by UT Legislature. For Public Account Receipts, the Government acts as a banker. The balance amount after disbursements was the fund available with the Government for use for various activities. Public Account Receipts for the period from 2012-13 to 2016-17 were given in **Table 1.11**.

**Table 1.11: Trends in composition of Public Account Receipts**

(₹ in crore)

Resources under various heads	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Public Account Receipts</b>	<b>715.17</b>	<b>910.80</b>	<b>981.76</b>	<b>1,015.31</b>	<b>844.70</b>
(a) Small savings, Provident Fund, etc.	257.16	266.34	289.93	303.43	311.42
(b) Reserve Fund	28.53	50.00	95.56	1.00	1.83
(c) Deposits and advances	259.70	269.59	195.80	392.45	193.47
(d) Suspense and miscellaneous	(-) 143.10	5.43	(-) 2.49	(-) 95.96	15.23
(e) Remittance	312.88	319.44	402.96	414.39	322.75

(Source: Finance Accounts of respective years)

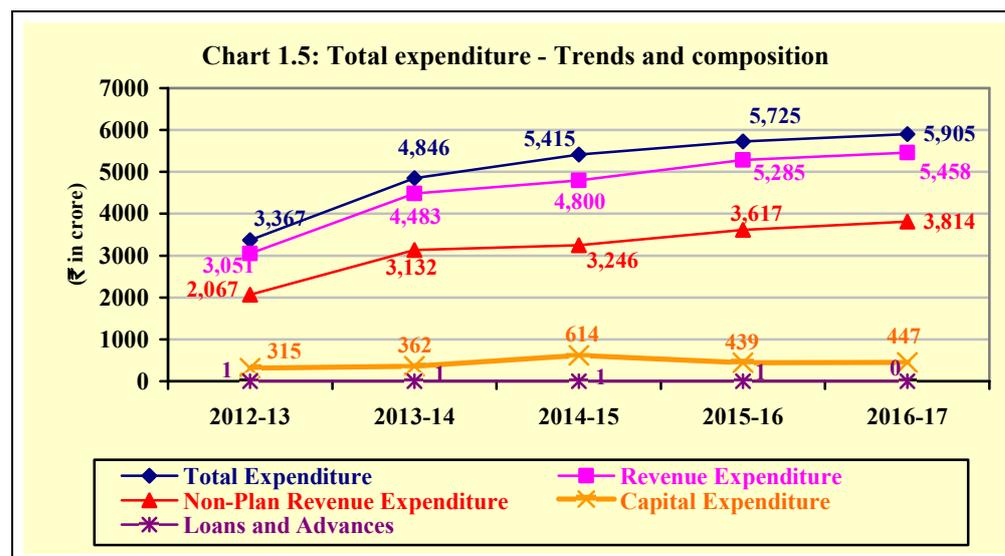
The Public Account Receipts decreased from ₹ 1,015.31 crore in 2015-16 to ₹ 844.70 crore in 2016-17.

## 1.6 Application of Resources

Analysis of the allocation of expenditure at UT Government level assumes significance since major expenditure responsibilities were entrusted with UT Government functionaries. In view of budgetary constraints in raising public expenditure, that too financed by deficit or borrowings, it was important to ensure that in the process of ongoing fiscal correction and consolidation process, development expenditure was encouraged more rather than concentrating more on revenue expenditure.

### 1.6.1 Growth and composition of expenditure

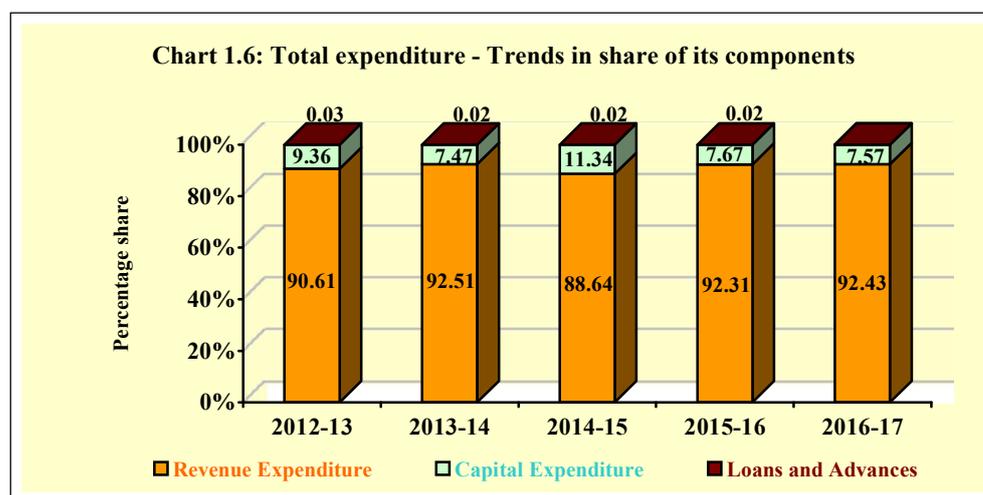
**Chart 1.5** presents the trends and composition of total expenditure over a period of five years (2012-13 to 2016-17) and its composition in terms of 'economic classification' and 'expenditure by activities' was depicted respectively in **Charts 1.6 and 1.7**.



(Source: Finance Accounts of respective years)

Total expenditure<sup>2</sup> of UT increased by 3.14 per cent from ₹ 5,725 crore in 2015-16 to ₹ 5,905 crore in 2016-17. The revenue expenditure increased by ₹ 173 crore (3.27 per cent) and the capital expenditure increased by ₹ eight crore ( 1.82 per cent) during 2016-17 when compared to the previous year.

Revenue expenditure was 92.43 per cent of the total expenditure, of which, 69.88 per cent was the Non-Plan component. The capital expenditure accounted for 7.57 per cent of the total expenditure in 2016-17.

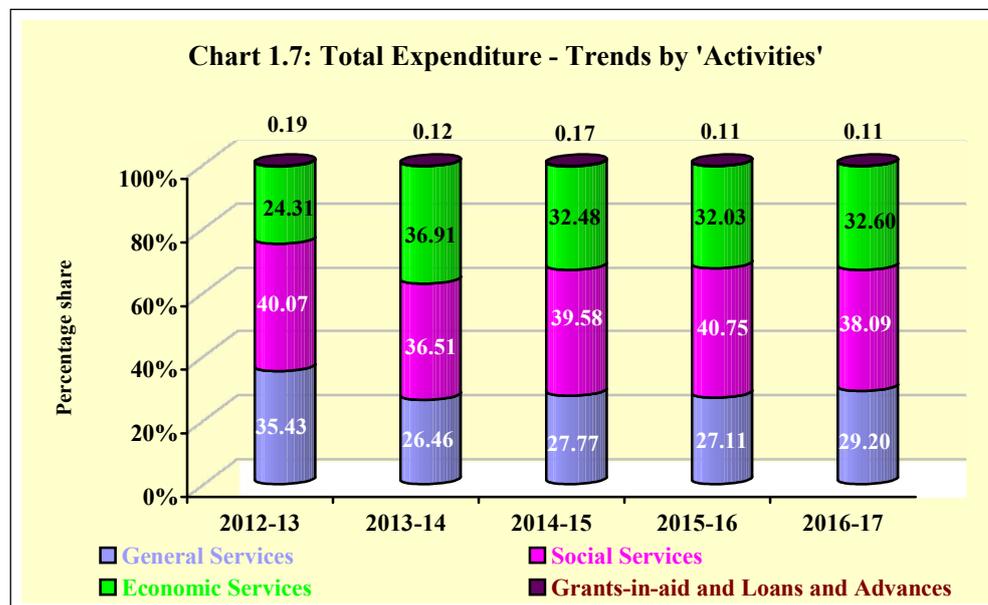


(Source: Finance Accounts of respective years)

It may be seen from **Chart 1.6** above that the Revenue expenditure as a share of total expenditure was increasing consistently over a period of five years. Only during 2014-15, UT Government could marginally contain the Revenue

<sup>2</sup> Total expenditure includes revenue expenditure, capital expenditure and disbursement of loans and advances

expenditure, which was 88.64 *per cent* in 2014-15, shot up to 92.31 *per cent* in 2015-16 and further increased to 92.43 *per cent* in 2016-17.



(Source: Finance Accounts of respective years)

During 2016-17, expenditure on General Services, Social Services and Economic Services was 29.20, 38.09 and 32.60 *per cent* of the total expenditure respectively. The expenditure on General Services and Economic Services increased by 11.10 and five *per cent* respectively over the previous year, while the expenditure on Social Services decreased by 3.56 *per cent* over the previous year.

### 1.6.2 Revenue expenditure

Revenue expenditure of ₹ 5,458 crore during 2016-17 increased by ₹ 173 crore as compared to previous year. It constituted 92.43 *per cent* of total expenditure of ₹ 5,905 crore during the year. Revenue deficit stood at 0.27 *per cent* of GSDP.

### 1.6.3 Committed expenditure

The committed expenditure of UT Government on the revenue account mainly consists of interest payments, expenditure on salaries and pensions and subsidies. **Table 1.12** presents the trends of expenditure on these components during 2012-13 to 2016-17.

**Table 1.12: Components of Committed expenditure**

(₹ in crore)

Components of Committed Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17
Salaries, of which	1,063 (34)	1,172 (27)	1,332 (28)	1,377 (27)	1,558 (29)
Non-Plan Head	786	860	965	1,005	1,131
Plan Head**	277	312	367	372	427
Interest payments	451 (14)	477 (11)	538 (11)	552 (11)	578 (11)
Expenditure on Pension	372 (12)	384 (9)	431 (9)	540 (11)	632 (12)
Subsidies	53 (2)	129 (3)	144 (3)	154 (3)	134 (2)
<b>Total</b>	<b>1,939 (62)</b>	<b>2,162 (50)</b>	<b>2,445 (51)</b>	<b>2,623 (52)</b>	<b>2,902 (54)</b>

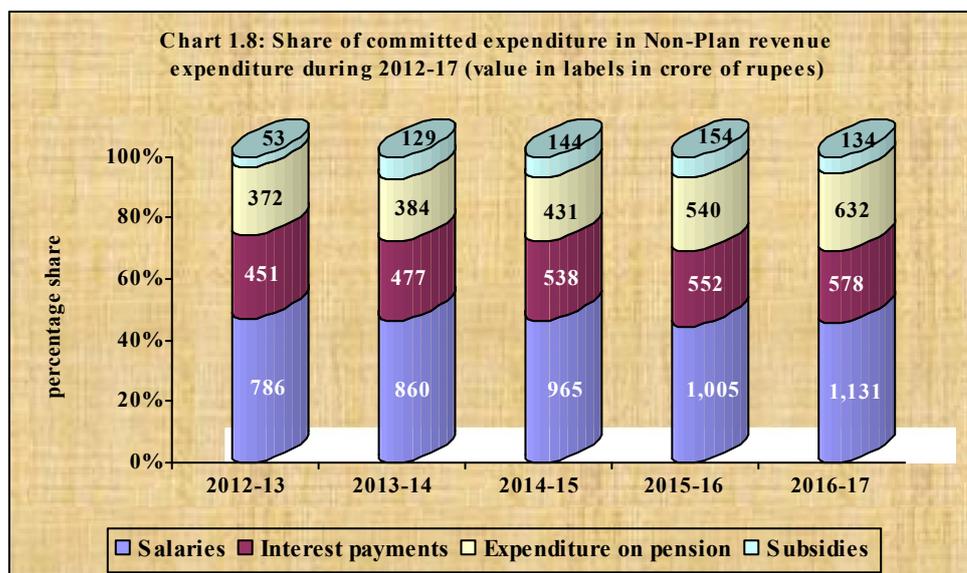
(Source: Finance Accounts of respective years)

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

Figures in bracket indicate percentage to revenue receipts

It may be seen from the table above that the total committed expenditure of UT Government was increasing consistently over the period of five years but as a percentage to revenue receipts, UT Government was able to contain the percentage to 54 from 62 in 2012-13.

**Chart 1.8** presents the share of committed expenditure in Non-Plan revenue expenditure on salaries, interest payments and pension during 2012-13 to 2016-17.



(Source: Finance Accounts of respective years)

The committed expenditure increased continuously from 2012-13 (₹ 1,939 crore) to 2016-17 (₹ 2,902 crore) and constituted 53 per cent of Revenue expenditure during 2016-17.

**Expenditure on salaries** under Non-Plan and Plan during the current year was ₹ 1,131 crore and ₹ 427 crore respectively. During 2016-17, expenditure on salary increased by ₹ 181 crore (13.14 per cent) over the previous year.

**Pension payments** increased by 17 per cent from ₹ 540 crore in 2015-16 to ₹ 632 crore in 2016-17 and it stood at around 12 per cent of both revenue receipts and revenue expenditure respectively.

**Interest payments** increased by ₹ 26 crore (around 5 per cent) in 2016-17 over the previous year mainly due to increase in internal debt, which increased from ₹ 4,811 crore in 2015-16 to ₹ 5,461 crore in 2016-17 (around 14 per cent). The interest payments was 11 per cent of the total revenue receipts for the fourth year consecutively.

**Subsidies** which were two per cent of both revenue receipts and revenue expenditure in 2016-17, represent the expenditure booked under the object head 'Subsidies' under Welfare of Scheduled Castes, Social Security and Welfare, Crop Husbandry, Animal Husbandry, Fisheries, Food Storage and Warehousing, Minor Irrigation, Village and Small Industries, Tourism and other General Economic Services.

#### 1.6.4 Financial assistance by UT Government to Local Bodies and other Institutions

The Panchayati Raj system in Puducherry was governed by the provisions of the Pondicherry Village and Commune Panchayat Act, 1973, which has devolved several powers to Village and Commune Panchayats. The Act was further amended in 1994, so as to conform to the 73<sup>rd</sup> amendment to the Constitution. In Puducherry, there were five Municipalities, 10 Commune Panchayats and 98 Village Panchayats. The quantum of assistance provided by way of grants and loans to Local Bodies and other institutions during the current year relative to the previous years is presented in **Table 1.13**.

**Table 1.13: Financial assistance to Local Bodies and other institutions**

(₹ in crore)

Financial assistance to Institutions	2012-13	2013-14	2014-15	2015-16	2016-17
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	28.09	37.08	50.56	45.96	32.12
Municipalities	23.43	44.89	43.98	53.83	41.95
Panchayati Raj Institutions	3.75	18.36	12.14	1.10	3.58
Development agencies and Autonomous Bodies	263.03	348.59	459.75	433.37	504.92
Co-operatives	35.32	32.63	68.72	61.49	57.45
Other Institutions*	6.43	5.75	25.49	120.56	28.88
<b>Total</b>	<b>360.05</b>	<b>487.30</b>	<b>660.64</b>	<b>716.31</b>	<b>668.90</b>
Assistance as percentage of revenue expenditure	12	11	14	14	12

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

\* Welfare societies and religious institutions

Financial assistance extended to Local Bodies and other institutions decreased from ₹ 716.31 crore in 2015-16 to ₹ 668.90 crore in 2016-17.

## 1.7 Quality of expenditure

The availability of better social and physical infrastructure in UT generally reflects the quality of its expenditure. Improvement in the quality of expenditure basically involves three aspects, viz., adequacy of the expenditure (*i.e.*, adequate provisions for providing public services), efficiency of utilisation of funds and its effectiveness.

### 1.7.1 Adequacy of Public expenditure

The responsibilities relating to the expenditure on social and economic infrastructure were largely assigned to State/UT Governments. Enhancing human development levels requires the States/UTs to step up their expenditure on key Social Services like education, health, etc. **Table 1.14** analyses the fiscal priority (percentage of expenditure category to aggregate expenditure) of UT Government with regard to development expenditure, social sector expenditure and capital expenditure during the current year and compares the fiscal priority given to different categories of expenditure of UT of Puducherry in 2013-14 and 2016-17.

**Table 1.14: Fiscal priority of UT in 2013-14 and 2016-17**

Fiscal priority of UT		AE/ GSDP	DE/AE	SSE/AE	CE/AE	ESE/AE	Expenditure on Education, Sports, Art and Culture/AE	Expenditure on Health and Family Welfare/AE
Puducherry (Percentage)	2013-14	22	73	37	7	37	12	7
	2016-17	21	71	38	8	33	13	3
General Category States (Percentage)	2013-14	15	70	38	14	30	18	5
	2016-17	17	71	32	20	35	15	5
AE: Aggregate Expenditure; DE: Development Expenditure; SSE: Social Sector Expenditure; CE: Capital Expenditure; ESE: Economic Sector Expenditure Development Expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed								

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

It may be seen from the table above that the aggregate expenditure, as a percentage to GSDP, decreased from 22 in 2013-14 to 21 in 2016-17, which showed that UT Government of Puducherry spent lesser proportion of its GSDP on aggregate expenditure in 2016-17.

The percentage of Development expenditure to aggregate expenditure decreased from 73 in 2013-14 to 71 in 2016-17 but there was a slight increase in Education, Sports, Art and Culture, where the percentage increased from 12 in 2013-14 to 13 in 2016-17. However, in respect of Health and Family Welfare, the percentage decreased from 7 in 2013-14 to 3 in 2016-17.

**Table 1.15** below analyses the fiscal priority set by UT Government in key areas of Education, Sports, Art and Culture and Health and Family Welfare.

**Table 1.15: Fiscal priority of UT in 2013-14 and 2016-17**

Fiscal priority of UT		Per capita expenditure on Education, Sports, Art and Culture (in ₹)	Per capita expenditure on Health and Family Welfare (in ₹)
Puducherry	2013-14	4,811	2,892
	2016-17	6,174	1,421

Per capita expenditure on Education, Sports, Art and Culture increased from ₹ 4,811 in 2013-14 to ₹ 6,174 in 2016-17, while the per capita expenditure on Health and Family Welfare decreased from ₹ 2,892 in 2013-14 to ₹ 1,421 in 2016-17.

### **1.7.2 Efficiency of utilisation of funds**

In view of the importance of public expenditure on development heads from the point of view of social and economic development, it was important for UT Government to take appropriate expenditure rationalisation measures and lay emphasis on provision of core public and merit goods<sup>3</sup>. Apart from improving the allocation towards development expenditure, the efficiency of utilisation of funds was also reflected by the ratio of capital expenditure to total expenditure (and/or GSDP) and the proportion of revenue expenditure being incurred on operation and maintenance of the existing social and economic services. The higher the ratio of these components to total expenditure (and/or GSDP), the better would be the quality of expenditure. **Table 1.16** depicts the trends in development expenditure relative to the aggregate expenditure of UT during 2012-13 to 2016-17.

<sup>3</sup> **Core public goods** were 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

**Merit goods** were commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need rather than the ability and willingness to pay the Government and therefore wishes to encourage their consumption

**Table 1.16: Development Expenditure**

(₹ in crore)

Components of Development Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17
Development Expenditure (a to c)	2,168.24 (64)	3,558.19 (73)	3,902.36 (72)	4,165.91 (73)	4,174.67 (71)
a. Development Revenue Expenditure	1,907.25 (57)	3,243.06 (67)	3,375.71 (62)	3,809.86 (67)	3,813.12 (65)
b. Development Capital Expenditure	260.99 (8)	315.13 (6)	526.65 (10)	356.05 (6)	361.55 (6)
c. Development Loans and Advances	Nil	Nil	Nil	Nil	Nil

(Source: Finance Accounts of respective years)

Figures in bracket indicate percentage of aggregate expenditure

Development expenditure increased by ₹ 8.76 crore from ₹ 4,165.91 crore in 2015-16 to ₹ 4,174.67 crore in 2016-17. The development capital expenditure, as a percentage of aggregate expenditure remained static when compared to previous year.

**Table 1.17** provides the details of capital expenditure and the components of revenue expenditure incurred on the maintenance of selected social and economic services during 2015-16 and 2016-17.

**Table 1.17: Efficiency of utilisation of funds in selected Social and Economic Services**

(Percentage)

Social/Economic Infrastructure	2015-16		2016-17	
	Share of CE to TE	In RE, the share of S and W	Share of CE to TE	In RE, the share of S and W
<b>Social Services (SS)</b>				
General Education	3.10	73.58	1.89	74.06
Health and Family Welfare	1.70	57.45	0.89	59.56
Water Supply, Sanitation and Housing and Urban Development	29.96	23.25	37.28	35.76
<b>Total (SS)</b>	<b>5.73</b>	<b>36.02</b>	<b>5.38</b>	<b>43.29</b>
<b>Economic Services (ES)</b>				
Agriculture and Allied Activities	5.72	23.02	3.76	27.90
Irrigation and Flood Control	65.01	68.25	65.43	75.12
Power and Energy	3.76	6.30	7.18	8.62
Transport	72.02	58.77	68.27	55.32
<b>Total (ES)</b>	<b>12.10</b>	<b>12.12</b>	<b>12.50</b>	<b>14.80</b>
<b>Total (SS+ES)</b>	<b>8.55</b>	<b>25.92</b>	<b>8.66</b>	<b>30.70</b>
TE: Total Expenditure on the sector/services concerned; CE: Capital Expenditure; RE: Revenue Expenditure; S and W: Salaries and Wages				

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

### Expenditure on Social Services

The share of capital expenditure in the total expenditure under Health and Family Welfare decreased from 1.70 *per cent* in 2015-16 to 0.89 *per cent* in 2016-17 while the share of General Education decreased from 3.10 *per cent* in 2015-16 to 1.89 *per cent* in 2016-17. In respect of Water Supply, Sanitation, Housing and Urban Development, it increased from 29.96 *per cent* in 2015-16 to 37.28 *per cent* in 2016-17. The share of salaries and wages in the revenue expenditure on Social Services increased from 36.02 *per cent* in 2015-16 to 43.29 *per cent* in 2016-17.

### Expenditure on Economic Services

The capital expenditure on Economic Services, as a percentage of total expenditure on Economic Services, increased marginally from 12.10 in 2015-16 to 12.50 in 2016-17. The share of salaries and wages in the revenue expenditure on Economic Services increased from 12.12 *per cent* in 2015-16 to 14.80 *per cent* in 2016-17.

## 1.8 Financial analysis of Government Expenditure and Investments

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

### 1.8.1 Incomplete projects

The information pertaining to incomplete projects in the Public Works Department as on 31 March 2017 was given in **Table 1.18**.

**Table 1.18: Profile of incomplete projects**

(₹ in crore)

Department	No. of incomplete Projects*	Expenditure during the year	Cumulative expenditure as on 31.3.2017
Public Works Department	14	5.79	75.71

(Source: Finance Accounts)

\* Only those projects which were scheduled to be completed before 31 March 2017 were included in the table

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

### 1.8.2 Investment and returns

As of March 2017, Government invested ₹ 1,030.67 crore (₹ 711.23 crore in 14 Government Companies and one Statutory Corporation and ₹ 319.44 crore in 358 Co-operative Institutions) as indicated in **Table 1.19**.

**Table 1.19: Return on Investment**

Investment/Return/Cost of Borrowings	2012-13	2013-14	2014-15	2015-16	2016-17
Investment at the end of the year (₹ in crore)	960.09	981.85	998.93	1,018.52	1,030.67
Return (₹ in crore)	1.01	6.30	1.63	3.93	Nil
Return ( <i>per cent</i> )	0.1	0.6	0.2	0.4	--
Average rate of interest on Government borrowings ( <i>per cent</i> )	8.0	7.7	7.9	7.5	7.20
Difference between interest rate and return ( <i>per cent</i> )	7.9	7.1	7.7	7.1	7.20

(Source: Finance Accounts of respective years)

It was seen from the above table that though the average rate of interest on UT Government's borrowings was 7.2 *per cent*, the return on investment was 'Nil' during 2016-17.

A performance based system of accountability should be put in place in the Government Companies/Statutory Corporations so as to derive profitability and improve efficiency in the service. The Government should ensure better value for money in investments by identifying the Companies/Corporations which were endowed with low financial but high socio-economic returns and justify if high cost borrowings were worth to be channelised there.

### 1.8.3 Loans and advances by UT Government

During 2016-17, UT Government did not provide any loan and advances to any institution/organisation. **Table 1.20** presented the outstanding loans and advances as on 31 March 2017 and interest receipts *vis-à-vis* interest payments during the last five years.

**Table 1.20: Outstanding loans and interest received on loans and advances by UT Government**

(₹ in crore)

Quantum of Loans/Interest Receipts/ Cost of Borrowings	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Opening Balance</b>	<b>16.09</b>	<b>14.12</b>	<b>12.41</b>	<b>11.42</b>	<b>10.63</b>
Amount advanced during the year	1.45	1.30	1.45	1.31	0.27
Amount repaid during the year	3.42	3.01	2.44	2.10	1.65
<b>Closing Balance</b>	<b>14.12</b>	<b>12.41</b>	<b>11.42</b>	<b>10.63</b>	<b>9.25</b>
Net increase (+)/decrease (-)	(-) 1.97	(-) 1.71	(-) 0.99	(-) 0.79	(-) 1.38
Interest receipts	2.64	2.46	2.48	2.23	1.88
Interest receipts as percentage of outstanding loans and advances	17.47	18.55	20.81	20.22	18.91
Interest payments as percentage of outstanding fiscal liabilities of UT Government	7.67	7.28	7.65	7.12	6.96
Difference between interest payments and interest receipts ( <i>per cent</i> )	9.80	11.27	13.16	13.10	11.95

(Source: Finance Accounts of respective years)

The quantum of loan advanced decreased from ₹ 1.31 crore in 2015-16 to ₹ 0.27 crore in 2016-17 and repayment of loan by the loanees decreased from ₹ 2.10 crore in 2015-16 to ₹ 1.65 crore in 2016-17. The total amount of ₹ 0.27 crore advanced during the year was only loans and advances given to Government servants.

#### 1.8.4 Cash balance and investment of cash balances

**Table 1.21** shows the cash balance and investment of cash balances for 2015-16 and 2016-17.

**Table 1.21: Cash balance and investment of cash balance**

(₹ in crore)

	Opening balance on 1 April 2016	Closing balance on 31 March 2017
<b>(a) General cash balance</b>		
(i) Cash in treasuries	Nil	Nil
(ii) Deposit with RBI	(-) 0.56	0.15
(iii) Deposits with other banks	Nil	Nil
(iv) Local remittances	Nil	Nil
<b>Total</b>	<b>(-) 0.56</b>	<b>0.15</b>
(v) Investment held in cash balance investment account	984.17	1,082.10
<b>General Cash balance – Total (a)</b>	<b>983.61</b>	<b>1,082.25</b>
<b>(b) Other cash balances and investments</b>		
(vi) Departmental cash balances	0.91	0.57
(vii) Permanent Imprest	1.61	1.67
(viii) Investment out of earmarked funds	263.08	285.72
<b>Total (b)</b>	<b>265.60</b>	<b>287.96</b>
<b>Grand Total (a) + (b)</b>	<b>1,249.21</b>	<b>1,370.21</b>

(Source: Finance Accounts of respective years)

The cash balance increased from ₹ 1,249.21 crore in 2015-16 to ₹ 1,370.21 crore in 2016-17. During the year, the cash balance investment<sup>4</sup> was ₹ 1,082.10 crore.

## 1.9 Assets and Liabilities

### 1.9.1 Growth and composition of Assets and Liabilities

Comprehensive accounting of fixed assets like land and buildings owned by the Government was not done in the existing Government accounting system. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. **Appendix 1.4 - Part B** gives an abstract of such liabilities and assets as on 31 March 2017, compared with the corresponding position on 31 March 2016. While the liabilities consist mainly of internal borrowings, loans and advances from the GOI, receipts from the Public Account and Reserve Funds, the assets comprise mainly the capital outlay, loans and advances given by UT Government and cash balances. The ratio of cumulative assets to liabilities as on 31 March 2017 was 0.85, which indicated that assets were not sufficient to meet the liabilities.

### 1.9.2 Fiscal liabilities

Fiscal liabilities were internal debt, loans and advances from GOI and the Public Account liabilities comprising small savings and provident funds, reserve funds and deposits. The trends in outstanding fiscal liabilities of UT were presented in **Appendix 1.3**. The composition of fiscal liabilities for the period 2012-13 to 2016-17 was presented in **Chart 1.9** and the trends of fiscal liabilities relative to revenue receipts and GSDP were presented in **Table 1.22** below:

**Table 1.22: Trend of fiscal liabilities**

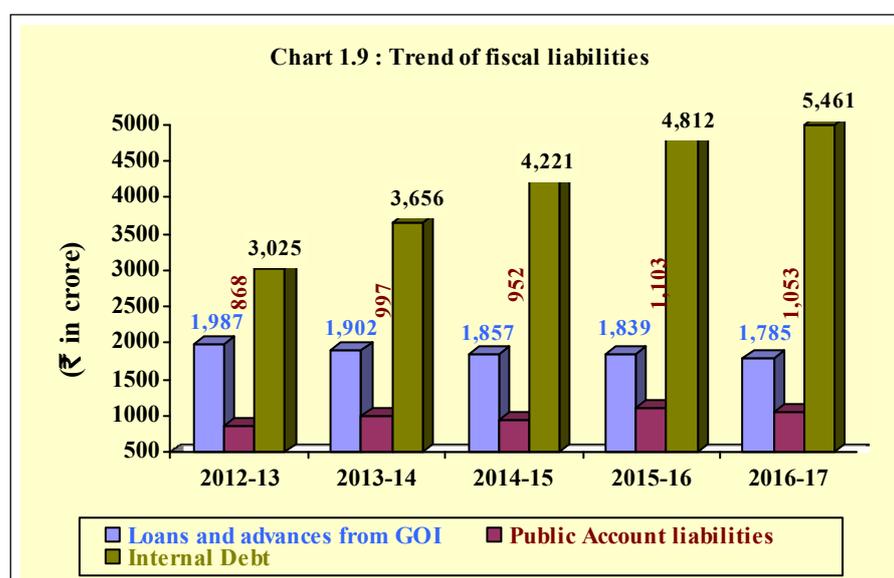
	2012-13	2013-14	2014-15	2015-16	2016-17
Fiscal liabilities (₹ in crore)	5,880	6,555	7,030	7,754	8,299
Rate of Growth of fiscal liabilities (per cent)	8.07	11.48	7.25	10.30	7.03
Fiscal liabilities as Percentage of revenue receipts	187	152	148	152	154
Fiscal liabilities as Percentage of GSDP	31	30	31	31	30

(Source: Finance Accounts of respective years)

<sup>4</sup> Cash balance investment was the mandatory investment required to be done by each State/UT Government with RBI. This balance was the combined cash and cash equivalent balance of Consolidated Fund, Contingency Fund and Public Account

The outstanding fiscal liabilities showed a steady increase from ₹ 5,880 crore in 2012-13 to ₹ 8,299 crore in 2016-17. The fiscal liabilities at the end of 2016-17 represented 154 *per cent* of revenue receipts (₹ 5,383 crore) during the year. The fiscal liabilities as a percentage of revenue receipts has shown a steady increase over the last three years from 2014-15 (148 *per cent*) to 2016-17 (154 *per cent*). The fiscal liabilities represented about 30 *per cent* of GSDP during 2016-17.

It may be seen from the **Table 1.22** that the fiscal liabilities of UT Government was increasing over the period of five years and the rate of growth oscillated from 8.07 *per cent* in 2012-13 to 7.03 *per cent* in 2016-17. The fiscal liabilities as percentage to GSDP also declined from 31 in 2012-13 to 30 in 2016-17, which was indicative of a good fiscal correction path adopted by UT Government.



(Source: Finance Accounts of respective years)

While internal debts, which constituted 62 *per cent* of total fiscal liabilities in 2015-16, increased to 66 *per cent* in 2016-17, loans and advances from GOI decreased from 24 to 22 *per cent* of the fiscal liabilities during the same period. The Public Account liabilities decreased from ₹ 1,103 crore in 2015-16 to ₹ 1,053 crore in 2016-17.

### 1.9.3 Contingent liabilities

#### *Status of guarantees*

Guarantees were liabilities contingent on the Consolidated Fund of UT Government in case of defaults by borrowers for whom the guarantees were extended.

Guarantees for the purpose of Administration of Union Territories, prior to the amendment of the Union Territories Act on 6 September 2001, were given by GOI under Article 292 of the Constitution of India. In the event of the guarantees being invoked, the payment would initially be charged to the Consolidated Fund of India and the amount subsequently recovered from the Government of UT. Consequent to amendment of UT Act on 6 September 2001 and issue of its notification by the Government of India on 10 May 2006, the Government of UT of Puducherry was empowered to give guarantees. As per Statement No.9 of the Finance Accounts, the maximum amount for which guarantees were given by UT Government and GOI on behalf of UT and outstanding guarantees for the last three years were given in **Table 1.23**.

**Table 1.23: Guarantees given by the GOI on behalf of UT of Puducherry**

Guarantees	2012-13	2013-14	2014-15	2015-16	2016-17
Maximum amount guaranteed (₹ in crore)	20.98	20.98	37.50	56.18	56.18
Outstanding amount of guarantees (₹ in crore)	5.25	4.95	27.80	44.48	44.48
Percentage of maximum amount guaranteed to total Revenue receipts	0.67	0.49	0.79	1.10	1.04

(Source: Finance Accounts of respective years)

As a percentage of revenue receipts, the maximum amount guaranteed decreased from 1.10 in 2015-16 to 1.04 in 2016-17. No guarantee was invoked during any of the five years.

## 1.10 Debt Management

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

**Table 1.24** indicates the debt sustainability of UT for a period of five years beginning from 2012-13.

<sup>5</sup> Defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts were used in debt redemption, indicating the net availability of borrowed funds

Table 1.24: Debt Sustainability - Indicators and Trends

(₹ in crore)

Indicators of Debt Sustainability	2012-13	2013-14	2014-15	2015-16	2016-17
Outstanding Debt	5,012	5,558	6,078	6,651	7,246
Rate of growth of outstanding debts* (percentage)	7.29	10.91	9.36	9.43	8.95
Debt <sup>#</sup> /GSDP (percentage)	26.55	25.41	26.93	26.93	26.27
Rate of growth of GSDP	12.23	15.87	3.22	9.42	11.68
Average interest rate of outstanding debt	8.54	8.36	8.50	8.18	8.07
Burden of Interest Payments (IP/RR) (percentage)	14.34	11.07	11.31	10.85	10.74
Debt Repayment/Debt Receipts (percentage)	35.73	27.20	25.99	22.81	27.32
Net debt available to UT Government	(-) 72.87	104.84	25.45	51.60	35.93
<b>Maturity profile of internal debt and GOI loans (in years)</b>					
0 – 1	203 (4.05)	212.74 (3.83)	221.63 (3.65)	233.58 (3.51)	591.55 (8.16)
1 – 3	424 (8.46)	448.60 (8.07)	819.99 (13.49)	1,191.79 (17.92)	1,371.12 (18.92)
3 – 5	756 (15.08)	1,114.87 (20.06)	1,279.76 (21.06)	1,549.06 (23.29)	1,611.70 (22.24)
5 – 7	1,168 (23.30)	1,426.65 (25.67)	1,467.49 (24.14)	1,192.30 (17.93)	1,200.08 (16.56)
7 and above	2,461 (49.11)	2,345.40 (42.20)	2,279.63 (37.50)	2,484.28 (37.35)	2,471.83 (34.12)
		9.96* (0.17)	9.96* (0.16)	Nil*	
<b>Outstanding Public debt as on 31 March 2017</b>					<b>7,246.28</b>

(Source: Finance Accounts of respective years)

Figures in bracket represents percentage to total outstanding Public Debt

# Excluding Public Account liability

\* Maturity profile not available due to non-receipt of terms and conditions from Ministry of Finance, New Delhi which was included in 2016-17 under 3-5 years

The rate of growth of outstanding debt, which was at 7.29 per cent in 2012-13 increased to 8.95 per cent in 2016-17. A falling Debt-GSDP ratio can be considered as leading towards stability. UT's Debt-GSDP ratio was gradually decreasing from 2012-13 and stood at 26.27 per cent during 2016-17.

The burden of interest payment, which was 14 per cent of the Revenue receipts in 2012-13, decreased to 11 per cent in 2013-14 and remained the same during 2014-15, which further decreased to 10.74 per cent in 2016-17. The debt repayment to debt receipts, which was at 35.73 per cent during 2012-13 and thereafter, started declining and stood at 27.32 per cent during

2016-17. The net debt available to UT Government drastically reduced from ₹ 104.84 crore in 2013-14 to ₹ 35.93 crore during 2016-17.

The maturity profile of UT Government's Public debt indicates that nearly 65.88 per cent of the total Public debt was repayable within next seven years, which was very high, indicating that UT Government was leading towards debt trap.

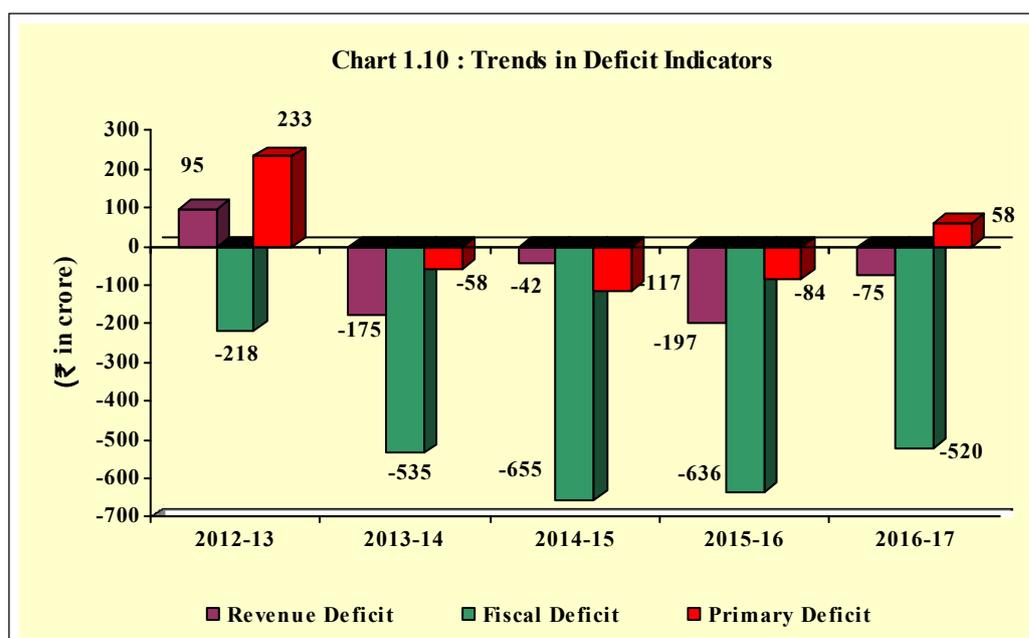
Bunching of repayments in any particular year would cause financial stress to that year's budget. The maturity profile of UT's debt indicates a year-on-year increase in its repayment burden. In UT, the greater portion of repayments would happen between the 3<sup>rd</sup> and 7<sup>th</sup> year from borrowings and beyond. Government could face challenges in order to meet the liabilities at that time.

### 1.11 Fiscal imbalances

Three key fiscal parameters - revenue, fiscal and primary deficits - indicate the extent of overall fiscal soundness or imbalances in the finances of UT Government during a specified period. The deficit in the Government accounts represents the gap between its receipts and expenditure. The nature of deficit was an indicator of the prudence of fiscal management of the Government. Further, the ways in which the deficit was financed and the resources were applied, were important pointers to its fiscal health. This section presents the trends, nature, magnitude and manner of financing these deficits.

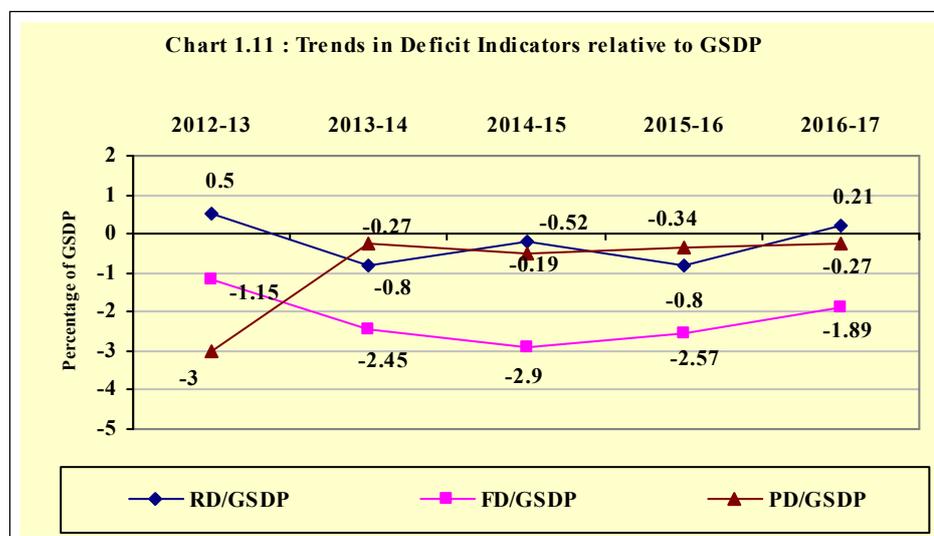
#### 1.11.1 Trends in deficits

Charts 1.10 and 1.11 present the trends in deficit indicators over the period 2012-13 to 2016-17.



(Source: Finance Accounts of respective years)

**Chart 1.11** below depicts the trends in deficit indicators relative to GSDP of UT of Puducherry for the period from 2012-13 to 2016-17.



(Source: Finance Accounts of respective years)

Revenue deficit indicates the excess of revenue expenditure over revenue receipts. The revenue deficit of ₹ 197 crore during 2015-16 decreased to ₹ 75 crore in 2016-17. The fiscal deficit decreased from ₹ 636 crore in 2015-16 to ₹ 520 crore in 2016-17. The primary deficit of ₹ 84 crore in 2015-16 became primary surplus of ₹ 58 crore in 2016-17.

### 1.11.2 Composition of Fiscal deficit and its financing pattern

The financing pattern of the fiscal deficit has undergone a compositional shift as reflected in **Table 1.25**.

**Table 1.25: Components of fiscal deficit and its financing pattern**

(₹ in crore)

Sl. No.	Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Split up of Fiscal Deficit</b>		<b>218</b>	<b>535</b>	<b>655</b>	<b>636</b>	<b>520</b>
1	Revenue Deficit(-)/Surplus(+)	(+) 95	(-) 175	(-) 42	(-) 197	(-) 75
2	Net Capital Expenditure	315	362	614	439	447
3	Net Loans and Advances	(+) 2	(+) 2	(+) 1	--	(+) 2
<b>Financing Pattern of Fiscal Deficit*</b>						
1	Market Borrowings	409	630	566	591	651
2	Loans from GOI	(-) 69	(-) 84	(-) 46	(-) 18	(-) 54
3	Small Savings, Provident Funds etc.	14	33	51	39	64
4	Deposits and Advances	71	80	(-) 34	129	(-) 94
5	Suspense and Miscellaneous	(-)132	6	(-) 25	(-) 85	(-) 37
6	Remittances	17	32	50	(-) 7	5
7	Reserve Funds	29	50	96	1	2
	<b>Total</b>	<b>339</b>	<b>747</b>	<b>658</b>	<b>650</b>	<b>537</b>
8	Overall Surplus/Deficit (cash balance)	121	212	3	14	17

\* All these figures were net of disbursements/outflows during the year

(Source: Finance Accounts of respective years)

The fiscal deficit decreased by ₹ 115 crore during 2016-17, which was due to huge decrease in revenue deficit from ₹ 197 crore in 2015-16 to ₹ 75 crore in 2016-17. The decrease in fiscal deficit, along with marginal increase in interest payments by ₹ 26 crore, led to primary surplus of ₹ 58 crore during the year. UT was increasingly relying on market borrowings for financing its fiscal deficit.

### 1.11.3 Quality of Deficit/Surplus

The bifurcation of the primary deficit as shown in Table 1.26 indicated the extent to which the deficit was on account of enhancement in capital expenditure, which was desirable to improve the productive capacity of UT's economy.

Table 1.26: Primary Deficit/Surplus - Bifurcation of Factors

(₹ in crore)

Year	Revenue Receipts	Recovery of Loans and Advances	Non-debt receipts (Revenue Receipts + Recovery of Loans and Advances)	Primary Revenue Expenditure	Capital Expenditure	Loans and Advances disbursed	Primary Expenditure	Primary Revenue Deficit (-) / Surplus (+)	Primary Deficit (-) / Surplus (+)
(1)	(2)	(3)	(4) (2+3)	(5)	(6)	(7)	(8) (5+6+7)	(9) (2-5)	(10) (4-8)
2012-13	3,146	3	3,149	2,600	315	1	2,916	546	233
2013-14	4,308	3	4,311	4,006	362	1	4,369	302	(-58)
2014-15	4,758	2	4,760	4,262	614	1	4,877	496	(-) 117
2015-16	5,088	2	5,090	4,734	439	1	5,174	354	(-) 84
2016-17	5,383	2	5,385	4,880	447	-	5,327	503	58

(Source: Finance Accounts of respective years)

As non-debt receipts increased from ₹ 5,090 crore in 2015-16 to ₹ 5,385 crore in 2016-17 which was enough to meet the primary expenditure, the primary deficit of ₹ 87 crore in 2015-16 was offset, which also led to primary surplus of ₹ 58 crore in 2016-17.

## 1.12 Conclusion

**High proportion of Revenue Expenditure in total expenditure:** The Revenue expenditure of ₹ 5,458 crore during 2016-17 constituted 92.43 per cent of total expenditure. The committed expenditure such as salaries, pension and interest payments constituted 53 per cent of Revenue expenditure.

**Enhanced Development Expenditure:** Development expenditure increased by ₹ nine crore from ₹ 4,166 crore in 2015-16 to ₹ 4,175 crore in 2016-17. However, Development expenditure, as a percentage of aggregate expenditure, marginally decreased from 73 in 2015-16 to 71 in 2016-17.

**Low return on investments:** As on 31 March 2017, Government invested ₹ 1,031 crore in Government Companies and Co-operative Institutions. Though the average rate of interest on UT Government's borrowings was 7.2 *per cent*, the average rate of return on investments was 0.26 *per cent* during 2012-13 to 2016-17.

**High ratio of fiscal liabilities to GSDP:** The outstanding fiscal liabilities increased from ₹ 5,880 crore in 2012-13 to ₹ 8,299 crore in 2016-17. The fiscal liabilities represented about 30 *per cent* of GSDP in 2016-17.

**Maturity Profile:** The maturity profile of UT Government's Public debt indicated that nearly 65.88 *per cent* of the total Public debt was repayable within the next seven years, which shows that UT Government was leading towards debt trap.

# **CHAPTER II**

## **FINANCIAL MANAGEMENT AND BUDGETARY CONTROL**



## CHAPTER II

### FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

#### 2.1 Introduction

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

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

#### 2.2 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2016-17 against 47 grants/appropriations was given in **Table 2.1**.

**Table 2.1: Summarised position of actual expenditure vis-à-vis Original/Supplementary provisions**

(₹ in crore)

	Nature of expenditure	Original grant/appropriation	Supplementary grant/appropriation	Total	Actual expenditure <sup>1</sup>	Saving (-)/Excess (+)	Amount surrendered	Amount surrendered on 31 March 2017	Percentage of savings surrendered during the year
<b>Voted</b>	I Revenue	5,212.91	107.09	5,320.00	4,867.61	(-) 452.39	254.78	254.78	56.32
	II Capital	605.34	82.74	688.08	435.14	(-) 252.94	34.57	34.57	13.67
	III Loans and Advances	2.00	Nil	2.00	0.27	(-) 1.73	1.27	1.27	73.41
<b>Total - Voted</b>		<b>5,820.25</b>	<b>189.83</b>	<b>6,010.08</b>	<b>5,303.02</b>	<b>(-) 707.06</b>	<b>290.62</b>	<b>290.62</b>	<b>41.10</b>
<b>Charged</b>	IV Revenue	647.49	0.45	647.94	590.64	(-) 57.30	56.84	56.84	99.20
	V Capital	27.41	1.03	28.44	11.50	(-) 16.94	12.67	12.67	74.79
	VI Public Debt-Repayment	169.86	53.82	223.68	223.68	Nil	Nil	Nil	Nil
<b>Total - Charged</b>		<b>844.76</b>	<b>55.30</b>	<b>900.06</b>	<b>825.82</b>	<b>(-) 74.24</b>	<b>69.51</b>	<b>69.51</b>	<b>93.63</b>
<b>Grand Total</b>		<b>6,665.01</b>	<b>245.13</b>	<b>6,910.14</b>	<b>6,128.84</b>	<b>(-) 781.30</b>	<b>360.13</b>	<b>360.13</b>	<b>46.09</b>

(Source: Appropriation Accounts and Budget documents for 2016-17)

The overall savings of ₹ 781.30 crore was as a result of savings of ₹ 509.69 crore in 31 grants and 12 appropriations under Revenue section, ₹ 269.08 crore in eight grants and seven appropriations under Capital section and ₹ 1.73 crore in two grants under Loan section. The overall savings worked out to 11.31 per cent of total provision including supplementary provision made against the respective grants in 2016-17.

## 2.3 Financial Accountability and Budget Management

### 2.3.1 Appropriations vis-à-vis allocative priorities

During 2016-17, savings of more than ₹ 10 crore occurred in each case (13 grants) under capital and revenue heads amounting to ₹ 622.97 crore (79.74 per cent of total savings of ₹ 781.30 crore). The percentage of savings ranged between one and 62 as indicated in **Table 2.2**.

<sup>1</sup> Excludes recoveries shown as reduction of expenditure

Table 2.2: List of grants with savings of ₹ 10 crore and above

(₹ in crore)

Sl. No.	Name of the Grant	Original	Supplementary	Total	Actual Expenditure	Savings	Percentage
<b>Revenue-Voted</b>							
1	06 - Revenue and Food	217.51	0.00	217.51	134.50	83.01	38.16
2	09 - Secretariat	54.47	0.00	54.47	29.87	24.60	45.17
3	10 - District Administration	204.14	0.00	204.14	152.09	52.05	25.50
4	12 - Police	214.41	0.00	214.41	200.64	13.77	6.42
5	16 - Public Works	136.88	6.58	143.46	129.23	14.23	9.92
6	17 - Education	872.60	0.00	872.60	781.70	90.90	10.42
7	18 - Medical	509.75	0.00	509.75	485.91	23.84	4.68
8	21 - Social Welfare	661.77	11.46	673.23	643.93	29.30	4.35
9	22 - Co-operation	37.30	0.00	37.30	25.89	11.41	30.59
10	24 - Agriculture	109.09	0.00	109.09	86.16	22.93	21.02
11	27 - Community Development	41.64	0.00	41.64	23.68	17.96	43.12
12	29 - Electricity	1,179.43	60.37	1,239.79	1,228.72	11.07	0.89
	<b>Total</b>	<b>4,238.99</b>	<b>78.41</b>	<b>4,317.39</b>	<b>3,922.32</b>	<b>395.07</b>	<b>240.24</b>
<b>Capital-Voted</b>							
13	16 - Public Works	369.73	80.74	450.47	282.16	168.32	37.36
14	32 - Building Programmes	96.15	0.00	96.15	36.59	59.56	61.94
	<b>Total</b>	<b>465.88</b>	<b>80.74</b>	<b>546.62</b>	<b>318.75</b>	<b>227.88</b>	<b>99.30</b>
	<b>Grand Total</b>	<b>4,704.87</b>	<b>159.15</b>	<b>4,864.01</b>	<b>4,241.07</b>	<b>622.95</b>	<b>339.54</b>

(Source: Appropriation Accounts for 2016-17)

It was noticed that in 188 cases (sub-heads), savings exceeded ₹ 50 lakh in each case and by more than 20 per cent of the total provision (**Appendix 2.1**). Further, in respect of 43 out of the 188 cases, no expenditure was incurred against the provision of ₹ 170.17 crore.

### 2.3.2 Persistent savings

In 23 grants, during the last five years, there were persistent savings of more than ₹ 10 lakh as indicated in Table 2.3.

Table 2.3: List of grants having persistent savings of more than ₹ 10 lakh during 2012-17

(₹ in crore)

Sl. No.	Number and name of the Grant		Amount of savings				
			2012-13	2013-14	2014-15	2015-16	2016-17
<b>Revenue - Voted</b>							
1	01	Legislative Assembly	2.12	1.03	2.36	2.86	1.72
2	06	Revenue and Food	847.80	2.98	12.57	26.56	83.01
3	08	Transport	2.99	4.78	0.83	1.14	1.73
4	09	Secretariat	1.85	16.07	5.88	24.92	24.60
5	10	District Administration	222.83	61.34	202.92	98.09	52.05
6	11	Treasury and Accounts Administration	0.42	0.98	0.43	0.46	0.28
7	12	Police	51.42	15.77	8.44	15.09	13.77
8	13	Jails	1.24	0.23	0.65	4.17	0.77
9	16	Public Works	113.37	9.73	4.73	20.69	14.23
10	17	Education	128.62	32.33	12.70	140.81	90.90
11	18	Medical	126.73	1.91	2.05	74.01	23.84
12	19	Information and Publicity	122.78	5.18	4.62	7.37	9.40
13	20	Labour and Employment	3.06	1.60	2.38	4.66	1.05
14	21	Social Welfare	144.72	5.45	10.84	31.13	29.30
15	22	Co-operation	24.26	1.60	0.15	2.76	11.41
16	23	Statistics	1.31	1.35	1.00	1.30	0.56
17	24	Agriculture	50.94	12.06	45.33	33.30	22.93
18	25	Animal Husbandry	8.09	2.09	2.70	8.11	5.91
19	27	Community Development	4.21	0.47	19.40	20.81	17.96
20	28	Industries	32.33	5.00	0.62	5.78	6.97
21	29	Electricity	39.30	169.96	189.98	60.76	11.07
22	32	Building Programmes	22.21	0.78	4.92	7.42	7.02
<b>Total</b>			<b>1,952.60</b>	<b>352.69</b>	<b>535.50</b>	<b>592.20</b>	<b>430.48</b>
<b>Capital - Voted</b>							
23	16	Public Works	62.27	64.10	32.77	83.94	168.32
24	29	Electricity	41.37	6.02	16.89	48.38	4.35
25	30	Ports and Pilotage	0.78	0.40	4.98	7.94	0.83
26	32	Building Programmes	70.19	38.67	31.23	53.45	59.56
<b>Total</b>			<b>174.61</b>	<b>109.19</b>	<b>85.87</b>	<b>193.71</b>	<b>233.06</b>

(Source: Appropriation Accounts of respective years)

### 2.3.3 Excess expenditure

In 16 sub-heads, expenditure aggregating ₹ 97.17 crore exceeded the original provision by ₹ 50 lakh or more in each case and by more than 20 *per cent* of the total provision, resulting in excess expenditure of ₹ 57.63 crore (**Appendix 2.2**), which was a serious irregularity.

Excess of expenditure over appropriation was in contravention to the provisions requiring legislative sanction and was indicative of bad planning.

### 2.3.4 Excessive/unnecessary re-appropriation of funds

Re-appropriation was transfer of funds within a grant from one unit of appropriation, where savings were anticipated, to another unit where additional funds were needed. It was noticed that during 2016-17, re-appropriation order was issued on 31 March 2017 for ₹ 324.20 crore. Issue of re-appropriation order at the fag end of financial year dilutes the process of budgeting and expenditure control. Further, it also indicated that re-appropriation orders were proposed *ex post facto* to cover the expenses already incurred during the year without necessary provision in the respective heads. The re-appropriations made were proved unnecessary or excessive in 131 sub-heads as detailed in **Appendix 2.3 - Part A**. As a result, expenditure of ₹ 1.22 crore was incurred (**Appendix 2.3 - Part B**) in three cases without any provision. In respect of 15 cases, no expenditure was incurred resulting in saving of ₹ 94.62 crore.

### 2.3.5 Substantial surrenders

Substantial surrenders (cases where more than 50 *per cent* of the total provision was surrendered and was more than ₹ 10 lakh) were made in 98 sub-heads on account of either non-implementation or slow implementation of the schemes/programmes (**Appendix 2.4**). Out of the total provision of ₹ 176.62 crore in these sub-heads, ₹ 144.72 crore (82 *per cent*) was surrendered and in respect of 34 sub-heads, entire provision (₹ 24.69 crore) was surrendered.

### 2.3.6 Anticipated savings not surrendered

Out of total savings of ₹ 781.30 crore, an amount of ₹ 360.13 crore was surrendered on 31 March 2017. It was noticed that in respect of 19 grants/appropriations, with saving of ₹ 649.50 crore (saving of ₹ one crore and above), ₹ 351.57 crore (45 *per cent* of total savings) was not surrendered, details of which are given in **Appendix 2.5**. This indicated inadequate financial control and non-utilisation of funds for other development purposes, since surrenders were made on the last day of the financial year.

### **2.3.7 Rush of expenditure**

According to Rule 56 (3) of the General Financial Rules, rush of expenditure, particularly in the closing months of the financial year, should be avoided. Contrary to this, in respect of 76 sub-heads listed in **Appendix 2.6**, expenditure exceeding ₹ 10 lakh and by more than 50 *per cent* of the total expenditure for the year was incurred in March 2017. This included 36 sub-heads under which the entire expenditure was made during March 2017.

We observed that during the last quarter of 2016-17, the Government incurred an expenditure of ₹ 118.36 crore (87.89 *per cent*) in respect of 76 sub-heads of which, ₹ 115.77 crore (87.97 *per cent*) alone was spent in March 2017. Uniform flow of expenditure, which was a primary requirement of budgetary control mechanism and sound financial management, was not maintained. Appropriate action needs to be taken to regulate and systematise the procedure to avoid heavy expenditure in the closing month of the financial year.

### **2.3.8 Expenditure on Centrally Sponsored Schemes**

The total provision under Centrally Sponsored Schemes after re-appropriation stood at ₹ 343.25 crore in 98 sub-heads. Out of this, in respect of 70 sub-heads, in which there were provision of ₹ 328.07 crore, ₹ 185.59 crore (56.57 *per cent*) only was spent. It was noticed that the expenditure was less than 50 *per cent* of the provision in respect of 19 sub-heads, while no expenditure was incurred in respect of 28 sub-heads, in which there were provision of ₹ 15.17 crore.

## **2.4 Comment on budgetary control**

A review of the budgetary procedure and control of expenditure followed in in Grant 17 – Education, revealed the following:

### **2.4.1 Excess release of Grant-in-Aid**

Rules 32 and 33(1) of Pondicherry School Education Rules, 1996 (Rules) provided for release of Grant-in-Aid (GIA) to aided schools, towards staff grant, pension and other retirement benefits, at the rate of 95 *per cent* of the difference between the recurring expenditure and the income from fees. In UT, there were 35 Government aided schools, of which, 12 schools did not collect fees and hence eligible for full grant. The remaining 23 schools collected fees and were eligible for only 95 *per cent* of the difference between recurring expenditure and income from fees as GIA.

Scrutiny of the records revealed that during 2016-17, these 23 schools earned an income of ₹ 0.57 crore as fee. UT Government failed to consider that income and released GIA of ₹ 26.88 crore to those schools towards entire expenditure on staff grant, pension and other retirement benefits for the year

2016-17. However, when the Education Department, directed (August 2016) the schools to remit the fees collected into Government account, only one school remitted (₹ 0.02 crore) while the remaining 22 schools did not remit the fee income of ₹ 0.55 crore. Thus, UT Government did not restrict GIA to the extent as provided in the Rules resulting in excess release of GIA to the tune of ₹ 0.55 crore for the year 2016-17.

#### **2.4.2 Diversion of Special Component Plan fund**

UT Government released (September 2016) ₹ 1.50 crore as GIA to Pondicherry Engineering College (PEC) under Special Component Plan (SCP) for various developmental activities such as training/coaching, soft skill development, campus placement remedial classes, creation of e-learning materials and creation of Management Information System for the benefit of scheduled caste students. The condition for release was that GIA was to be utilised in a time bound manner and in any case not later than three months from the closure of the financial year. PEC, however, did not incur expenditure for the intended purpose until February 2017 and diverted the amount to meet the salary expenditure of PEC staff for the month of February 2017. Thus, the intended objective of SCP was not achieved besides diversion of plan funds in contravention to the conditions of release of Grant-in-aid.

## **2.5 Conclusion**

During 2016-17, expenditure of ₹ 6,128.84 crore was incurred against total grants and appropriations of ₹ 6,910.14 crore, resulting in overall savings of ₹ 781.30 crore (11.31 per cent). In 43 cases, where savings exceeded ₹ 50 lakh in each case and by more than 20 per cent of the total provision, no expenditure was incurred against the provision of ₹ 170.17 crore. There were persistent savings of more than ₹ 10 lakh in 23 grants during 2012-17. In 16 cases, the expenditure exceeded the original provision, resulting in excess expenditure of ₹ 57.63 crore. Out of total anticipated savings of ₹ 649.50 crore in 19 grants, ₹ 351.57 crore was not surrendered.

## **2.6 Recommendations**

Government may consider issuing instructions to all the Departments to ensure surrender of unutilised allocations as soon as they are foreseen so that the funds can be allocated to other Departments requiring these.

Instances of excess of expenditure over appropriation, which was a serious irregularity and against the provisions requiring legislative sanction, needs to be checked in future.

# **CHAPTER III**

## **FINANCIAL REPORTING**



## CHAPTER III

### FINANCIAL REPORTING

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

#### 3.1 Delays in furnishing Utilisation Certificates

Rule 212 of the General Financial Rules stipulates that for grants released during a year for specific purposes, Utilisation Certificates (UCs) should be obtained by the Departmental Officers from the grantees within 12 months of the closure of the financial year. However, in respect of the grants paid upto March 2016, 1,412 UCs, for an aggregate amount of ₹ 438.23 crore, were not furnished by the grantees as of March 2017, out of which, 300 UCs involving money value of ₹ 145.55 crore were pending for the year 2016-17 alone for which grants were released during 2015-16.

Department-wise break-up of outstanding UCs and the age-wise pendency in submission of UCs were given in **Appendix 3.1 and Table 3.1** respectively.

**Table 3.1: Age-wise arrears of Utilisation Certificates**

Sl. No.	Range of delay in number of years	Utilisation Certificates outstanding	
		Number	Amount (₹ in crore)
1	0 – 1	300	145.55
2	1 – 3	531	176.13
3	3 – 5	370	71.47
4	5 – 7	81	13.91
5	7 – 9	71	13.88
6	9 and above*	59	17.29
	<b>Total</b>	<b>1,412</b>	<b>438.23</b>

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

\* One UC for an amount of ₹ 116 pertaining to the period 1987-88, one UC for an amount of ₹ 7.13 lakh pertaining to the period 1990-91, one UC for an amount of ₹ 4.24 lakh pertaining to the period 1993-94 and one UC for an amount of ₹ 6,000 pertaining to the period 1995-96 were some of the oldest cases, in respect of which, UCs were pending.

Out of 1,412 UCs, 901 UCs (63.81 *per cent*) involving ₹ 247.60 crore were pending for periods ranging from one to five years, while 211 UCs (14.94 *per cent*) involving ₹ 45.08 crore were pending for more than five years. Pendency of 1,030 UCs for an aggregate amount of ₹ 200.12 crore pertained to Adi-Dravidar Welfare Department, Hindu Religious Institutions and Wakf Board, Local Administration Department and Town and Country Planning Department.

Non-receipt of UCs indicated that the Departments failed to comply with the rules to ensure accountability of the agencies that received Government funds. The trend was fraught with high risks of misappropriations and frauds.

### 3.2 Non-submission of accounts

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

The audit of accounts of 73 Autonomous Bodies/Authorities in UT of Puducherry is entrusted to the Comptroller and Auditor General of India under Section 19 (2), 19 (3) and 20 (1) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. The annual accounts of 58 Autonomous Bodies/Authorities due upto 2015-16 were not submitted to the Principal Accountant General (General and Social Sector Audit) for certification as of March 2017. The details of the accounts were given in **Appendix 3.2** and their age-wise pendency was presented in **Table 3.2**.

**Table 3.2: Age-wise arrears of annual accounts due from Autonomous Bodies/Authorities**

Sl. No.	Pendency in number of years	Number of the Bodies/Authorities
1	1 – 3	37
2	4 – 5	6
3	More than five years	15
<b>Total</b>		<b>58</b>

(Source: Compiled from the information furnished by the Heads of Department)

Due to non-receipt of annual accounts from Autonomous Bodies/Authorities, which received Government assistance, the Government/Heads of Departments could not ensure that the Bodies/Authorities carried out the functions for which these were established. Further, utilisation of Government

grants for the intended purposes could also not be ensured. Non-submission of accounts not only violates Rule 211 of General Financial Rules, 2005, but also leads to delay in finalisation and issue of Separate Audit Reports (SARs) for subsequent placement in the Legislature.

### 3.3 Non-adjustment of Temporary Advances

The Drawing and Disbursing Officers (DDOs) draw temporary advances and disburse them to Government servants for the purpose of meeting contingent and miscellaneous expenditure either on the authority of standing orders or specific sanctions of UT Government. According to Rule 292 (2) of the General Financial Rules, 2005, adjustment bills along with balances, if any, should be submitted by the Government servants within 15 days of the drawal of advances, failing which, the advances/balances would be recovered from the next salary of the Government servants.

As of 31 March 2017, advances aggregating ₹ 357.25 crore were pending adjustment in respect of 381 out of 653 DDOs as per the records of the Director of Accounts and Treasuries, Puducherry. Age-wise analysis of the pending advances was given in **Table 3.3**.

**Table 3.3: Age-wise analysis of pending advances**

Sl. No	Pendency	Number of advances	Amount
			(₹ in crore)
1	More than 10 years	247	11.41
2	More than five years but less than 10 years	314	37.69
3	More than one year but less than five years	1,025	267.82
4	Less than one year	668	40.33
	<b>Total</b>	<b>2,254</b>	<b>357.25</b>

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

The pendency, involving substantial amounts, indicated laxity on the part of the departments in enforcing the provisions regarding adjustment of the advances.

### 3.4 Misappropriation, loss, theft, defalcation, etc.

Rule 33 and 34 of the General Financial Rules, 2005, stipulate that Heads of offices should report any loss or shortage of public moneys, property, etc., due to misappropriation, loss, theft, defalcation etc., to the next higher authority as well as to the Statutory Audit Officer.

The Departments of UT Government reported 338 cases of misappropriation, loss, defalcation, etc., upto March 2017, involving Government money amounting to ₹ 44.98 crore, on which final action was pending. The Department-wise break-up of the pending cases and the nature of these cases

were given in **Appendix 3.3**. The Electricity Department accounted for large number of cases (266) involving an amount of ₹ 43.81 crore. The age-profile of the pending cases and the number of cases pending in each category – theft and misappropriation/loss etc., were summarised in **Table 3.4**.

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

Age-Profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved (₹ in lakh)	Nature of the cases	Number of cases	Amount involved (₹ in lakh)
0 - 5	49	109.19	Theft/Loss of material	325	4,398.05
5 - 10	21	3,657.56			
10-15	69	701.12			
15-20	99	27.13	Misappropriation	13	100.10
20-25	79	2.63			
More than 25	21	0.52			
<b>Total</b>	<b>338</b>	<b>4,498.15</b>	<b>Total</b>	<b>338</b>	<b>4,498.15</b>

(Source: Compiled from the information furnished by the Heads of Department)

The reasons for outstanding cases of misappropriation, loss, defalcation, etc., were given in **Table 3.5**.

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

Reasons for the pendency		Number of cases	Amount (₹ in lakh)
(i)	Awaiting departmental and criminal investigation	286	158.78
(ii)	Departmental actions initiated but not finalised	5	1.97
(iii)	Awaiting orders for recovery or write off	23	9.45
(iv)	Pending in Courts of law	24	4,327.95
	<b>Total</b>	<b>338</b>	<b>4,498.15</b>

(Source: Compiled from the information furnished by the Heads of Department)

While 24 cases involving ₹ 43.28 crore were pending in Courts of Law, 314 cases involving ₹ 1.70 crore were pending finalisation in various Departments.

### 3.5 Conclusion

There was pendency in furnishing of UCs by various grantee institutions in respect of Grants-in-aid of ₹ 438.23 crore. The pendency ranged from one to more than nine years. Fifty eight Autonomous Bodies/Authorities did not submit to Principal Accountant General (G&SSA) their annual accounts due for the period upto 2015-16 as of March 2017. Fifteen Autonomous Bodies/Authorities did not submit their accounts since 2008-09. Temporary

advances aggregating to ₹ 357.25 crore, were pending adjustment by Drawing and Disbursing Officers. The Departments of UT Government reported 338 cases of misappropriation, loss, theft, defalcation, etc., upto March 2017 involving Government money of ₹ 44.98 crore. Final action on these cases was pending for periods ranging between one and 25 years and above.

### 3.6 Recommendations

The pendency in submission of Utilisation Certificates should be cleared by addressing the Departmental Officers to obtain Utilisation Certificates from the organisation to whom grants were given.

In respect of outstanding cases of misappropriation, loss, theft, defalcation, etc., UT Government should finalise cases where departmental action has been initiated and the cases awaiting orders for recovery or write off.



**(R. THIRUPATHI VENKATASAMY)**

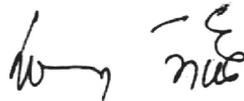
Accountant General

(General and Social Sector Audit)

Tamil Nadu and Puducherry

Chennai  
The 16 March 2018

Countersigned



**(RAJIV MEHRISHI)**

Comptroller and Auditor General of India

New Delhi  
The 21 March 2018

# **APPENDICES**

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

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

**A. General Data**

Sl.No.	Particulars		Figures
1	Area		490 sq.km.
2	Population		
	a.	As per 2001 Census	9.74 lakh
	b.	2011 Census	12.48 lakh
3(a)	Density of Population ( as per 2001 census) (All India Density = 325 persons per sq.km.)		2,034 persons per sq.km.
(b)	Density of Population (as per 2011 census ) (All India Density = 382 persons per sq.km.)		2,547 persons per sq.km.
4	Population below poverty line (All India Average = 21.90 <i>per cent</i> )		7.70 <i>per cent</i>
5(a)	Literacy (as per 2001 census) (All India Average = 64.8 <i>per cent</i> )		81.24 <i>per cent</i>
(b)	Literacy (as per 2011 census) (All India Average = 73 <i>per cent</i> )		85.80 <i>per cent</i>
6	Infant mortality (per 1,000 live births) (All India Average = 37 per 1,000 live births )		11 per 1000 live births
7	Life Expectancy at birth (All India Average = 68.3 years)		68.35 years
8	Gross State Domestic Product (GSDP) 2016-17 at current prices		₹ 27,586 crore
9	Per capita GSDP CAGR (2007-08 to 2016-17)		10.4 <i>per cent</i>
10	Per capita GSDP CAGR (2007-08 to 2016-17) All India		12.8 <i>per cent</i>
11	GSDP CAGR (2007-08 to 2016-17)		12.9 <i>per cent</i>
12	GSDP CAGR (2007-08 to 2016-17) All India		14.2 <i>per cent</i>
13	Population growth (2007-16)		21.6 <i>per cent</i>
14	Population growth (2007-16) All India		12.3 <i>per cent</i>

<b>B. Financial data</b>					
<b>Particulars</b>		<b>Figures (in per cent)</b>			
<b>CAGR*</b>		<b>2007-08 to 2015-16</b>		<b>2015-16 to 2016-17</b>	
		<b>General Category States</b>	<b>Union Territory of Puducherry</b>	<b>General Category States</b>	<b>Union Territory of Puducherry</b>
a	of Revenue Receipts	14.58	11.46	11.52	5.80
b	of Tax Revenue	14.80	16.79	13.50	6.24
c	of Non-Tax Revenue	9.45	7.76	12.10	9.40
d	of Total Expenditure	15.84	11.03	15.31	3.13
e	of Capital Expenditure	14.53	6.02	17.91	1.82
f	of Revenue Expenditure on Education	16.86	13.68	9.86	12.50
g	of Revenue Expenditure on Health	18.43	12.18	14.92	(-) 63.88
h	of Salary and wages	14.89	15.61	13.06	11.62
i	of Pension	17.17	22.83	10.63	17.25

\*Compound Annual Growth Rate

(Source: Financial data is based on information furnished by the Director of Accounts and Treasuries, Puducherry, BPL (Report of the Expert Group (Rangarajan) to review the methodology for measurement of poverty, Planning Commission (June 2014)), Life Expectancy at birth (Economic Survey indicators for 2010-11 as shown in Economic Survey of 2012-13), Infant mortality rate (SRS Bulletin of September 2015) and socio-economic indicators provided by Directorate of Economics and Statistics, Puducherry, Projected Population for calculation of per capita GSDP - Report of the Technical group on Population projections constituted by the National Commission on Population Table 14)

**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 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 UT Legislature.

**Appendix 1.1  
(Reference: Paragraph 1.1; Page 2)**

**Part C: Layout of Finance Accounts**

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

(1)	(2)	(3)
Statement No.8	Statement of Investments of the Government	The summarised position of Government Investment in the share capital of different concerns is depicted in this statement for the current and previous year.
Statement No.9	Statement of Guarantees given by the Government	Sector-wise summarised statement of Guarantees given by the Union Territory Government for repayment of principal and interest on loans raised during the year and sums guaranteed outstanding as at the end of the year are presented in this statement.
Statement No.10	Statement of Grants-in-aid given by the Government	This statement has been presented grantee institutions group-wise. It includes a note on grants given in kind also.
Statement No.11	Statement of Voted and Charged Expenditure	This Statement presents details of voted and charged expenditure of the Government.
Statement No.12	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.13	Summary of balances under Consolidated Fund, Contingency Fund and Public Account	This Statement assists in providing the accuracy of the accounts.
<b>Volume II</b>		
Statement No.14	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.15	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.16	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.17	Detailed Statement on Borrowings and other Liabilities	Details of borrowings (market loans raised by the Government and Loans etc., from GOI) by minor heads, the maturity and repayment profile of all loans is provided in this Statement. This is the detailed Statement corresponding to Statement No. 6.
Statement No.18	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., are presented in this Statement. It also presents plan loans separately. This is the detailed Statement corresponding to Statement No. 7.
Statement No.19	Detailed Statement of Investments of the Government	The position of Government Investment in the share capital of different concerns is depicted in this Statement. Details include type of shares held, face value, dividend received etc.

(1)	(2)	(3)
Statement No.20	Detailed 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.21	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.22	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 mobilisation 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)**

	2012-13	2013-14	2014-15	2015-16	2016-17
Gross State Domestic Product (₹ in crore)	18,875	21,870	22,574	24,701	27,586
Growth rate of GSDP	12.23	15.87	3.22	9.42	11.68
Source: Directorate of Economics and Statistics, Government of Puducherry					

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
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 UT)	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
GSDP	GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants (under Major Head 1601 – 02, 03, 04) and Non-Plan revenue expenditure excluding debit under 2048 – Appropriation for Reduction or Avoidance of Debt

**Appendix 1.3**  
**(Reference: Paragraphs 1.1, 1.3 and 1.9.2; Pages 2, 7 and 22)**

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

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
(1)	(2)	(3)	(4)	(5)	(6)
<i>Part A. Receipts</i>					
<b>1. Revenue Receipts</b>	<b>3,146(72)</b>	<b>4,308(72)</b>	<b>4,758(74)</b>	<b>5,088(74)</b>	<b>5,383(76)</b>
<b>(i) Tax Revenue</b>	<b>1,917(61)</b>	<b>1,904(44)</b>	<b>1,993(42)</b>	<b>2,260(44)</b>	<b>2,401(45)</b>
Taxes on Agricultural Income	Nil	Nil	Nil	Nil	Nil
Taxes on Sales, Trade, etc.	1,287	1,256	1,313	1,439	1,576
State Excise	504	512	545	674	671
Taxes on Vehicles	52	52	59	69	87
Stamp Duty and Registration Fees	73	83	75	76	66
Land Revenue	1	1	1	2	1
Taxes on Goods and Passengers	Nil	Nil	Nil	Nil	Nil
Other Taxes	Nil	Nil	Nil	Nil	Nil
<b>(ii) Non-Tax Revenue</b>	<b>118 (4)</b>	<b>1,193(28)</b>	<b>1,300(27)</b>	<b>1,138(22)</b>	<b>1,245(23)</b>
<b>(iii) State's share of Union taxes and duties</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>(iv) Grants-in-aid from Government of India</b>	<b>1,111(35)</b>	<b>1,211(28)</b>	<b>1,465 (31)</b>	<b>1,690 (33)</b>	<b>1,737(32)</b>
<b>2. Miscellaneous Capital Receipts</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>3. Recoveries of Loans and Advances</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>4. Total Revenue and Non-debt capital receipts (1+2+3)</b>	<b>3,149</b>	<b>4,311</b>	<b>4,760</b>	<b>5,090</b>	<b>5,384</b>
<b>5. Public Debt Receipts</b>	<b>529(12)</b>	<b>750(13)</b>	<b>704 (11)</b>	<b>741 (11)</b>	<b>820(12)</b>
Internal Debt and Market Loan	424	663	614	642	748
Net transactions under Ways and Means Advances and Overdrafts	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	105	87	90	99	72
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>3,678</b>	<b>5,061</b>	<b>5,464</b>	<b>5,831</b>	<b>6,205</b>
<b>7. Contingency Fund Receipts</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>8. Public Account Receipts</b>	<b>715(16)</b>	<b>911(15)</b>	<b>982 (15)</b>	<b>1,015 (15)</b>	<b>845(12)</b>
<b>9. Total Receipts of UT (6+7+8)</b>	<b>4,393</b>	<b>5,972</b>	<b>6,446</b>	<b>6,846</b>	<b>7,050</b>

(1)	(2)	(3)	(4)	(5)	(6)
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>3,051(72)</b>	<b>4,483(78)</b>	<b>4,800 (74)</b>	<b>5,285 (77)</b>	<b>5,458 (79)</b>
(i) Plan	984(32)	1,351(30)	1,554 (32)	1,668 (32)	1,644(30)
(ii) Non-Plan	2,067(68)	3,132(70)	3,246(68)	3,617(68)	3,814(70)
(iii) General Services (including interest payments)	1,139	1,235	1,417	1,469	1,639
(iv) Social Services	1,252	1,661	1,831	2,199	2,129
(v) Economic Services	655	1,582	1,544	1,611	1,684
(vi) Grants-in-aid and Contributions	5	5	8	6	6
<b>11. Capital Expenditure</b>	<b>315(7)</b>	<b>362(6)</b>	<b>614 (10)</b>	<b>439 (6)</b>	<b>447 (6)</b>
(i) Plan	309(98)	356(98)	601(98)	444(101)	440(98)
(ii) Non-Plan	6(2)	6(2)	13(2)	(-) 5(-1) <sup>#</sup>	7 (2)
(iii) General Services	54	47	87	83	85
(iv) Social Services	98	108	313	134	121
(v) Economic Services	163	207	214	223	241
<b>12. Disbursement of Loans and Advances</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>Nil</b>
<b>13. Total (10+11+12)</b>	<b>3,367</b>	<b>4,846</b>	<b>5,415</b>	<b>5,725</b>	<b>5,905</b>
<b>14. Repayments of Public Debt</b>	<b>189*(4)</b>	<b>204(4)</b>	<b>183(3)</b>	<b>169 (2)</b>	<b>224(3)</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	15	33	48	52	98
Net transactions under Ways and Means Advances and Overdraft	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	174	171	135	117	126
<b>15. Appropriation to Contingency Fund</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>3,556</b>	<b>5,050</b>	<b>5,598</b>	<b>5,894</b>	<b>6,129</b>
<b>17. Contingency Fund disbursements</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>18. Public Account disbursements</b>	<b>717(17)</b>	<b>709(12)</b>	<b>845(13)</b>	<b>938 (14)</b>	<b>800(12)</b>
<b>19. Total disbursement by UT (16+17+18)</b>	<b>4,273</b>	<b>5,759</b>	<b>6,443</b>	<b>6,832</b>	<b>6,929</b>
<b>Part C. Deficits</b>					
<b>20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)</b>	<b>(+) 95</b>	<b>(-) 175</b>	<b>(-) 42</b>	<b>(-) 197</b>	<b>(-) 75</b>
<b>21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)</b>	<b>(-) 218</b>	<b>(-) 535</b>	<b>(-) 655</b>	<b>(-) 635</b>	<b>(-) 520</b>
<b>22. Primary Deficit (21+23)</b>	<b>(+) 233</b>	<b>(-) 58</b>	<b>(-) 117</b>	<b>(-) 84</b>	<b>58</b>
<b>Part D. Other data</b>					
<b>23. Interest Payments (included in revenue expenditure)</b>	<b>451</b>	<b>477</b>	<b>538</b>	<b>552</b>	<b>578</b>
<b>24. Financial Assistance to local bodies etc.</b>	<b>360</b>	<b>487</b>	<b>661</b>	<b>716</b>	<b>669</b>

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

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

(1)	(2)	(3)	(4)	(5)	(6)
<b>25. Ways and Means Advances/Overdraft availed (days)</b>	Nil	Nil	Nil	Nil	Nil
Ways and Means Advances availed (days)	Nil	Nil	Nil	Nil	Nil
Overdraft availed (days)	Nil	Nil	Nil	Nil	Nil
<b>26. Interest on Ways and Means Advances/Overdraft</b>	Nil	Nil	Nil	Nil	Nil
<b>27. Gross State Domestic Product (GSDP)</b>	<b>18,875</b>	<b>21,870</b>	<b>22,574</b>	<b>24,701</b>	<b>27,586</b>
<b>28. Outstanding Fiscal liabilities (year-end)</b>	<b>5,880</b>	<b>6,555</b>	<b>7,030</b>	<b>7,754</b>	<b>8,299</b>
<b>29. Outstanding guarantees (year-end) (including interest)</b>	<b>5</b>	<b>5</b>	<b>29</b>	<b>45</b>	<b>45</b>
<b>30. Maximum amount guaranteed (year-end)</b>	<b>21</b>	<b>21</b>	<b>38</b>	<b>56</b>	<b>56</b>
<b>31. Number of incomplete projects</b>	<b>40</b>	<b>23</b>	<b>12</b>	<b>14</b>	<b>14</b>
<b>32. Capital blocked in incomplete projects</b>	<b>105.07</b>	<b>82.88</b>	<b>20.14</b>	<b>78.58</b>	<b>75.71</b>
<b>Part E: Fiscal Health Indicators</b>					
<b>I Resource Mobilisation</b>					
Own Tax revenue/GSDP	0.10	0.09	0.09	0.09	0.09
Own Non-Tax Revenue/GSDP	0.01	0.05	0.06	0.05	0.05
Central Transfers/GSDP	Nil	Nil	Nil	Nil	Nil
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	0.18	0.22	0.24	0.23	0.21
Total Expenditure/Revenue Receipts	1.07	1.12	1.14	1.13	1.10
Revenue Expenditure/Total Expenditure	0.91	0.93	0.89	0.92	0.92
Expenditure on Social Services/Total Expenditure	0.37	0.34	0.34	0.38	0.36
Expenditure on Economic Services/Total Expenditure	0.19	0.33	0.29	0.28	0.29
Capital Expenditure/Total Expenditure	0.09	0.07	0.11	0.08	0.08
Capital Expenditure on Social and Economic Services/Total Expenditure	0.08	0.07	0.10	0.06	0.06
<b>III Management of Fiscal Imbalances</b>					
Revenue deficit (surplus)/GSDP	0.005	(-) 0.008	(-) 0.002	(-) 0.008	(-) 0.003
Fiscal deficit/GSDP	(-) 0.012	(-) 0.024	(-) 0.029	(-) 0.026	(-) 0.019
Primary Deficit (surplus) /GSDP	0.012	(-) 0.003	(-) 0.005	(-) 0.003	0.002
Revenue Deficit/Fiscal Deficit	(-) 0.436	0.327	0.064	0.310	0.144
Primary Revenue Balance/GSDP	(-) 0.019	(-) 0.030	(-) 0.026	(-) 0.030	(-) 0.024

(1)	(2)	(3)	(4)	(5)	(6)
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	0.31	0.30	0.31	0.31	0.30
Fiscal Liabilities/RR	1.87	1.52	1.48	1.52	1.54
Primary deficit <i>vis-à-vis</i> quantum spread	0.65	(-) 0.06	(-) 0.12	(-) 0.45	0.17
Debt Redemption (Principal +Interest)/ Total Debt Receipts	1.14	0.86	0.96	0.93	0.96
<b>V Other Fiscal Health Indicators</b>					
Return on Investment (₹ in crore)	1.01	6.30	1.63	3.93	Nil
Balance from Current Revenue (₹ in crore)	522	528	641	589	573
Financial Assets/Liabilities	0.87	0.86	0.86	0.85	0.85

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 2016-17**

(₹ in crore)

Receipts				Disbursements						
2015-16			2016-17	2015-16			Non-Plan	Plan	Total	2016-17
		<b>Section-A: Revenue</b>								
<b>5,087.95</b>	<b>I</b>	<b>Revenue receipts</b>	<b>5,382.95</b>	<b>5,285.28</b>	<b>I</b>	<b>Revenue expenditure-</b>				<b>5,458.25</b>
2,260.34		Tax revenue	2,401.21	<b>1,468.96</b>		<b>General services</b>	<b>1,581.64</b>	<b>57.59</b>	<b>1,639.23</b>	
				<b>2,198.97</b>		<b>Social Services-</b>	<b>810.73</b>	<b>1,317.76</b>	<b>2,128.49</b>	
1,137.75		Non-tax revenue	1,245.37	672.71		Education, Sports, Art and Culture	431.69	326.16	757.85	
				479.02		Health and Family Welfare	51.24	122.03	173.27	
Nil		State's share of Union Taxes	Nil	221.53		Water Supply, Sanitation, Housing and Urban Development	254.82	3,401.83	3,656.65	
<b>1,689.86</b>		<b>Grants-in-aid from GOI</b>	<b>1,736.37</b>	3.49		Information and Broadcasting	1.84	1.93	3.27	
807.04		Non-Plan grants	747.09	146.90		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	16.27	137.75	154.02	
698.90		Grants for UT Plan Schemes	794.79	24.99		Labour and Labour Welfare	16.79	11.52	28.31	
				642.01		Social Welfare and Nutrition	68.59	452.78	521.37	
183.92		Grants for Central and Centrally Sponsored Plan Schemes	194.49	8.32		Others	1.93	1.63	3.56	
				<b>1,610.89</b>		<b>Economic Services-</b>	<b>1,415.36</b>	<b>269.26</b>	<b>1,684.62</b>	
				277.98		Agriculture and Allied Activities	133.85	114.76	248.61	
				32.61		Rural Development	8.98	23.18	32.16	
				(-) 0.83		Special Areas Programmes	Nil	12.84	12.84	
				22.08		Irrigation and Flood Control	14.99	6.71	21.70	
				1,099.70		Energy	1,220.32	4.39	1,224.71	
				80.91		Industry and Minerals	3.77	51.12	54.89	
				41.13		Transport	17.52	16.97	34.49	
				3.12		Science, Technology and Environment	0.32	6.39	6.71	
				54.19		General Economic Services	15.61	32.90	48.51	
				<b>6.46</b>		<b>Grants-in-aid and Contributions-</b>	<b>5.90</b>	Nil	<b>5.90</b>	
<b>197.33</b>	<b>II</b>	Revenue deficit carried over to Section B	<b>75.30</b>		<b>II</b>	Revenue Surplus carried over to Section B				
<b>5,285.28</b>		<b>Total</b>	<b>5,382.95</b>	<b>5,285.28</b>		<b>Total</b>				<b>5,458.25</b>

Receipts				Disbursements						
Section-B : Others										
1,234.89	III	Opening Cash balance including Permanent Advances and Cash Balance Investment	1,249.92	Nil	III	Opening Overdraft from Reserve Bank of India				
Nil	IV	Miscellaneous Capital Receipts		439.12	IV	Capital Expenditure-				446.64
				83.07		General Services	Nil	85.09	85.09	
				133.54		Social Services-		120.97	120.97	
				18.49		Education, Sports, Art and Culture	Nil	12.66	12.66	
				8.30		Health and Family Welfare	Nil	4.03	4.03	
				94.77		Water Supply, Sanitation, Housing and Urban Development	Nil	103.01	103.01	
				Nil		Information and Broadcasting	Nil	Nil	Nil	
				10.72		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	Nil	0.49	0.49	
				0.98		Social Welfare and Nutrition	Nil	0.44	0.44	
				0.28		Others	Nil	0.34	0.34	
				222.51		Economic Services-	6.83	233.75	240.58	
				16.87		Agriculture and Allied Activities	Nil	9.72	9.72	
				Nil		Rural Development	Nil	Nil	Nil	
				Nil		Special Areas Programmes	Nil	Nil	Nil	
				41.03		Irrigation and Flood Control	Nil	41.07	41.07	
				42.94		Energy	6.83	87.92	94.75	
				5.75		Industry and Minerals	Nil	7.65	7.65	
				105.86		Transport	Nil	74.20	74.20	
				10.06		General Economic Services	Nil	13.19	13.19	
2.10	V	Recoveries of Loans and Advances-	1.64	1.31	V	Loans and Advances disbursed-	0.27	Nil	0.27	0.27
Nil		From Power Projects	Nil	Nil		For Power Projects	Nil	Nil	Nil	
1.90		From Government Servants	1.48	1.31		To Government Servants	Nil	Nil	0.27	
0.20		From Others	0.16	Nil		To Others	Nil	Nil	Nil	
	VI	Revenue Surplus brought down		197.33	VI	Revenue Deficit brought down				75.30

*Audit Report (Union Territory Finances) for the year ended 31 March 2017*

		Receipts			Disbursements				
741.30	VII	Public debt receipts-		820.03	168.75	VII	Repayment of Public debt-		223.68
Nil		External debt	Nil		Nil		External debt		
642.67		Internal debt	748.03		52.07		Internal debt	97.52	97.52
Nil		Net transactions under Ways and Means Advances	Nil		Nil		Net transactions under Ways and Means Advances	Nil	Nil
Nil		Net transactions under Overdraft	Nil		116.68		Repayment of Loans and Advances to Central Government	126.16	126.16
98.63		Loans and Advances from Central Government	72.00						
Nil	VIII	Appropriation to Contingency Fund	Nil		Nil	VIII	Appropriation to Contingency Fund		Nil
Nil	IX	Amount transferred to Contingency Fund	Nil		Nil	IX	Expenditure from Contingency Fund		Nil
1,015.31	X	Public Account receipts-		844.70	937.88	X	Public Account disbursements-		800.19
303.43		Small Savings and Provident Funds	311.42		264.14		Small Savings and Provident Funds		247.11
1.00		Reserve Funds	1.83		Nil		Reserve Funds		
(-) 95.96		Suspense and Miscellaneous	15.23		(-) 11.43		Suspense and Miscellaneous		(-) 52.27
414.39		Remittance	322.75		421.88		Remittance		317.88
392.45		Deposits and Advances	193.47		263.29		Deposits and Advances		287.47
Nil	XI	Closing Overdraft from Reserve Bank of India	Nil		1,249.21	XI	Cash Balance at end-		1,370.21
					Nil		Cash in Treasuries and Local Remittances		Nil
					(-) 0.56		Deposits with Reserve Bank		0.15
					2.52		Departmental Cash Balance including permanent advances		2.24
					1,247.25		Cash Balance Investment including investment of earmarked funds		1,367.82
8,278.88		<b>Total</b>		8,374.54	8,278.88		<b>Total</b>		8,374.54

**Appendix 1.4**  
(Reference: Paragraph 1.9.1; Page 22)

**Part B: Summarised financial position of the Government  
of Union Territory of Puducherry as on 31 March 2017**

(₹ in crore)

As on 31 March 2016	Liabilities	As on 31 March 2017	
(1)	(2)	(3)	
4,812.06	<b>Internal Debt -</b>		5,461.49
4,042.44	Market Loans bearing interest	4,567.44	
Nil	Market Loans not bearing interest	Nil	
Nil	Loans from Life Insurance Corporation of India	Nil	
769.62	Loans from other Institutions	894.05	
Nil	Ways and Means Advances	Nil	
Nil	Overdrafts from Reserve Bank of India	Nil	
1,838.94	<b>Loans and Advances from Central Government -</b>		1,784.78
Nil	Pre 1984-85 Loans	Nil	
1,649.26	Non-Plan Loans	1,595.14	
189.20	Loans for State Plan Schemes	189.20	
Nil	Loans for Central Plan Schemes	Nil	
0.48	Loans for Centrally Sponsored Plan Schemes	0.44	
0.50	<b>Contingency Fund</b>		0.50
538.32	<b>Small Savings, Provident Funds, etc.</b>		602.63
607.42	<b>Deposits</b>		513.46
220.19	<b>Reserve Funds</b>		222.02
152.44	<b>Remittance Balances</b>		157.31
(-) 89.80	<b>Suspense and Miscellaneous Balances</b>		(-) 22.30
8,080.07			8,719.89
	<b>Assets</b>		
5,607.89	<b>Gross Capital Outlay on Fixed Assets -</b>		6,052.75
1,045.88**	Investments in shares of Companies, Corporations, etc.	1,030.67	
4,562.01	Other Capital Outlay	5,022.08	

\*\* Difference between Statement 1, 16 and 19 is under examination.

(1)	(2)		(3)
<b>10.63</b>	<b>Loans and Advances -</b>		<b>9.25</b>
Nil	Loans for Power Projects	Nil	
8.00	Other Development Loans	7.83	
2.63	Loans to Government servants and Miscellaneous loans	1.42	
<b>263.08</b>	<b>Reserve Fund Investments</b>		<b>285.72</b>
<b>0.58</b>	<b>Advances</b>		<b>0.62</b>
<b>986.13</b>	<b>Cash -</b>		<b>1,084.49</b>
Nil	Cash in Treasuries	Nil	
(-) 0.56	Deposits with Reserve Bank	0.15	
2.52	Departmental Cash Balance including Permanent Advances	2.24	
984.17	Cash Balance Investments	1,082.10	
<b>1,211.76</b>	<b>Deficit on Government Account -</b>		<b>1,287.06</b>
197.33	(i) Revenue deficit of the current year	75.30	
Nil	(ii) Miscellaneous Deficit	Nil	
1,014.43	Accumulated deficit at the beginning of the year	1,211.76	
Nil	Less: Proforma dropping	Nil	
<b>8,080.07</b>			<b>8,719.89</b>

#### Explanatory Notes for Appendices 1.3 and 1.4

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

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

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

Sl.No.	Grant	Heads of Account					Provision	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)
1	01	2011	02	101	02	01	266.00	196.45	69.55
2	03	2013	00	104	01	01	400.00	186.51	213.49
3	03	2052	00	090	02	01	263.55	192.63	70.92
4	04	2014	00	102	01	01	54.00	0.00	54.00
5	05	2015	00	103	01	01	200.00	149.00	51.00
6	06	2029	00	800	04	01	225.00	150.90	74.10
7	06	2235	60	101	01	01	177.00	116.63	60.37
8	06	2245	02	101	01	01	93.00	34.86	58.14
9	06	2408	01	102	03	01	13,672.48	6,791.39	6,881.09
10	06	2408	01	102	03	04	1,196.54	618.78	577.76
11	06	2408	01	102	05	01	344.98	262.01	82.97
12	06	3456	00	001	03	01	135.11	72.62	62.49
13	06	3456	00	001	05	01	305.55	100.53	205.02
14	07	2040	00	101	01	01	273.00	164.48	108.52
15	07	2040	00	101	05	01	500.00	26.00	474.00
16	09	3451	00	090	07	01	1,636.00	0.00	1,636.00
17	09	3451	00	091	02	01	554.80	100.59	454.21
18	09	3451	00	091	07	01	427.00	0.00	427.00
19	10	2216	80	103	01	01	168.00	68.00	100.00
20	10	2216	80	800	02	01	515.00	393.74	121.26
21	10	2216	80	800	05	01	70.00	0.00	70.00
22	10	2216	80	800	11	01	300.00	125.00	175.00
23	10	2216	80	800	14	01	500.00	0.00	500.00
24	10	2216	80	800	19	01	800.00	325.79	474.21
25	10	2217	01	191	01	01	424.00	239.40	184.60
26	10	2217	01	191	01	02	129.95	38.98	90.97
27	10	2217	01	191	01	04	52.80	2.62	50.18
28	10	2217	01	789	01	01	70.00	0.00	70.00
29	10	2217	05	191	03	01	123.00	0.00	123.00

Sl.No.	Grant	Heads of Account					Provision	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)
30	10	2217	05	800	03	01	2,100.00	1,583.61	516.39
31	10	2217	05	800	03	02	400.00	162.72	237.28
32	10	2217	80	001	02	01	136.32	81.19	55.13
33	10	2217	80	800	04	01	671.00	366.80	304.20
34	10	2217	80	800	05	01	175.00	0.00	175.00
35	10	2217	80	800	10	01	429.00	0.00	429.00
36	10	2250	00	103	01	01	359.38	37.00	322.38
37	10	2515	00	789	09	01	500.00	69.08	430.92
38	10	3054	04	337	07	01	108.00	0.00	108.00
39	10	3425	60	800	02	01	125.00	71.22	53.78
40	10	3425	60	800	04	01	519.18	117.28	401.90
41	12	2055	00	001	01	01	1,397.32	1,050.01	347.31
42	12	2055	00	001	02	01	145.75	83.16	62.59
43	12	2055	00	109	01	03	407.50	308.89	98.61
44	12	2055	00	115	03	01	458.60	35.34	423.26
45	12	4070	00	800	03	01	200.00	0.00	200.00
46	16	2215	01	789	01	01	100.00	47.22	52.78
47	16	3054	04	800	01	04	421.00	276.01	144.99
48	16	3054	80	800	01	01	125.44	62.73	62.71
49	16	4059	01	051	10	01	1,590.13	326.00	1,264.13
50	16	4059	01	051	10	02	700.00	380.24	319.76
51	16	4059	01	800	02	01	1,030.00	593.08	436.92
52	16	4215	01	102	01	01	200.00	137.50	62.50
53	16	4215	01	800	03	01	6,358.00	4,507.35	1,850.65
54	16	4215	01	800	03	02	550.00	52.17	497.83
55	16	4215	01	800	07	01	7,284.00	0.00	7,284.00
56	16	4702	00	800	02	01	1,200.00	668.88	531.12
57	16	4702	00	800	02	02	200.00	0.00	200.00
58	16	4711	03	103	01	01	1,084.22	0.00	1,084.22
59	16	4711	03	103	01	01	300.00	223.61	76.39
60	16	4711	03	800	02	01	300.00	224.71	75.29
61	16	4711	03	800	04	02	200.00	16.20	183.80

Sl.No.	Grant	Heads of Account					Provision	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)
62	16	4711	03	800	04	03	100.00	11.11	88.89
63	16	4711	03	800	04	04	1,500.00	995.43	504.57
64	16	5054	04	800	01	03	153.83	0.00	153.83
65	16	5054	04	800	05	01	1,750.00	935.28	814.72
66	16	5054	04	800	05	04	100.00	35.85	64.15
67	16	5054	04	800	09	01	3,450.00	2,672.86	777.14
68	16	5054	04	800	09	02	2,200.00	1,270.80	929.20
69	16	5054	04	800	09	03	700.00	500.15	199.85
70	17	2202	01	108	01	02	254.40	181.46	72.94
71	17	2202	01	789	03	01	538.63	344.43	194.20
72	17	2202	01	800	04	01	750.00	487.27	262.73
73	17	2202	02	105	01	01	221.92	99.32	122.60
74	17	2202	03	103	01	01	775.00	575.98	199.02
75	17	2202	03	103	12	01	533.15	420.00	113.15
76	17	2202	03	103	19	02	270.00	186.93	83.08
77	17	2202	03	107	04	07	4,500.00	3,315.62	1,184.38
78	17	2202	03	789	10	01	100.00	0.00	100.00
79	17	2202	03	789	14	01	1,737.00	791.31	945.69
80	17	2202	03	800	02	01	5,983.00	2,708.19	3,274.81
81	17	2203	00	105	06	02	410.00	0.00	410.00
82	17	2203	00	112	01	01	4,500.00	3,375.00	1,125.00
83	17	2203	00	789	02	01	300.00	150.00	150.00
84	17	2203	00	789	04	02	130.00	65.00	65.00
85	17	2204	00	101	02	01	110.88	27.17	83.71
86	17	2204	00	102	07	01	84.55	0.00	84.55
87	17	2204	00	104	02	01	246.00	0.00	246.00
88	17	2205	00	107	08	01	84.00	0.00	84.00
89	17	2236	02	102	01	01	244.01	170.66	73.35
90	18	2210	01	001	01	01	325.00	14.82	310.18
91	18	2210	01	001	02	01	175.24	66.38	108.86
92	18	2210	01	789	01	01	250.00	134.98	115.02
93	18	2210	01	789	03	01	209.00	149.12	59.88

Sl.No.	Grant	Heads of Account					Provision	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)
94	18	2210	80	004	02	01	700.00	422.00	278.00
95	18	2210	80	800	10	07	52.00	0.00	52.00
96	19	2070	00	115	01	06	272.00	217.15	54.85
97	19	3452	80	104	05	01	100.00	25.00	75.00
98	19	3452	80	104	06	01	220.00	128.21	91.79
99	19	3452	80	789	07	01	96.00	0.00	96.00
100	19	3452	80	800	30	01	156.00	70.16	85.84
101	19	5452	01	103	01	01	255.68	174.55	81.13
102	20	2230	03	800	01	02	61.60	1.60	60.00
103	21	2225	01	789	25	02	500.00	263.84	236.16
104	21	2225	01	789	26	01	1,240.00	775.00	465.00
105	21	2225	01	789	28	01	4,735.72	3,764.20	971.52
106	21	2225	01	789	28	02	600.00	473.60	126.40
107	21	2225	01	789	28	04	225.00	80.00	145.00
108	21	2225	03	190	06	01	319.00	254.25	64.75
109	21	2225	03	277	07	01	300.00	236.76	63.24
110	21	2225	03	789	05	01	80.00	18.95	61.05
111	21	2235	02	101	14	01	115.00	54.17	60.83
112	21	2235	02	101	16	01	255.00	183.69	71.31
113	21	2235	02	102	12	01	1,054.18	559.60	494.58
114	21	2235	02	104	04	01	300.00	149.99	150.01
115	21	2235	02	104	13	01	52.82	0.00	52.82
116	21	2235	02	789	06	02	180.05	114.79	65.26
117	21	2236	02	101	01	02	119.50	54.75	64.75
118	21	2236	02	101	02	01	189.50	139.08	50.42
119	21	4225	01	789	01	01	100.00	20.53	79.47
120	21	4225	01	789	29	01	108.00	0.00	108.00
121	22	2401	00	195	01	01	117.00	6.48	110.52
122	22	2425	00	001	02	01	128.84	62.98	65.86
123	22	2425	00	277	01	01	103.10	0.00	103.10
124	22	2851	00	103	01	01	299.50	0.00	299.50
125	22	2851	00	103	02	01	199.50	99.75	99.75

Sl.No.	Grant	Heads of Account					Provision	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)
126	22	2852	08	201	01	01	990.00	742.50	247.50
127	22	4425	00	107	01	01	157.00	0.00	157.00
128	22	4851	00	195	01	01	400.00	300.00	100.00
129	22	4851	00	195	01	02	350.00	262.50	87.50
130	22	4851	00	195	02	01	395.00	197.50	197.50
131	22	6216	80	195	01	01	100.00	0.00	100.00
132	24	2401	00	102	01	01	705.60	437.78	267.82
133	24	2401	00	102	01	02	579.51	254.74	324.77
134	24	2401	00	103	02	01	137.00	84.77	52.23
135	24	2401	00	105	04	01	72.77	0.00	72.77
136	24	2401	00	110	02	01	200.00	55.00	145.00
137	24	2401	00	119	01	01	779.70	534.18	245.52
138	24	2401	00	119	01	02	202.28	116.62	85.66
139	24	2401	00	800	11	01	295.93	172.99	122.94
140	24	2401	00	800	11	02	173.14	26.25	146.89
141	24	2402	00	102	02	01	302.00	103.66	198.34
142	24	2435	01	101	02	01	407.37	264.50	142.87
143	24	2702	02	001	01	01	264.00	156.51	107.49
144	24	2702	02	001	02	01	316.55	223.21	93.34
145	25	2403	00	101	01	01	369.25	248.08	121.17
146	25	2403	00	102	01	01	513.02	288.24	224.78
147	26	2405	00	800	02	01	443.98	82.31	361.67
148	27	2505	02	101	01	01	1,400.00	319.74	1,080.26
149	27	2505	02	101	03	01	200.00	0.00	200.00
150	27	2505	02	101	04	01	1,020.00	240.00	780.00
151	27	2505	02	789	01	01	100.00	37.50	62.50
152	27	2505	02	789	02	01	255.00	0.00	255.00
153	28	2851	00	800	06	01	350.00	245.17	104.83
154	28	2851	00	800	15	01	96.58	0.00	96.58
155	29	2801	05	800	04	01	402.50	247.69	154.81
156	29	4801	05	799	01	01	1,886.00	1,505.68	380.32
157	29	4801	05	800	11	01	201.20	146.79	54.41

Sl.No.	Grant	Heads of Account					Provision	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)
158	29	4801	05	800	48	01	103.43	0.00	103.43
159	29	4801	05	800	50	01	4,200.00	1,650.00	2,550.00
160	32	2235	02	800	05	01	60.00	0.00	60.00
161	32	3452	01	800	02	06	150.00	69.92	80.08
162	32	4070	00	800	01	01	200.00	0.00	200.00
163	32	4202	01	202	01	01	90.00	17.62	72.38
164	32	4202	01	202	02	01	300.00	47.49	252.51
165	32	4202	01	800	02	01	270.00	99.99	170.01
166	32	4202	03	800	01	01	200.00	110.19	89.81
167	32	4210	01	110	04	03	150.00	19.93	130.07
168	32	4210	01	110	08	01	80.00	29.45	50.55
169	32	4210	01	800	03	01	450.00	0.00	450.00
170	32	4210	01	800	03	02	350.00	0.00	350.00
171	32	4210	01	800	03	03	200.00	0.00	200.00
172	32	4210	01	800	03	04	100.00	0.00	100.00
173	32	4405	00	104	01	04	489.00	25.51	463.49
174	32	4405	00	104	02	03	685.00	204.94	480.06
175	32	5452	01	800	28	04	300.00	0.00	300.00
176	32	5452	01	800	29	01	100.00	47.29	52.71
177	32	5452	01	800	30	02	350.00	164.48	185.52
178	32	5452	01	800	34	03	550.00	175.00	375.00
179	32	5452	01	800	49	01	800.00	340.11	459.89
180	32	5452	01	800	49	04	750.00	242.28	507.72
181	33	2048	00	200	01	07	3,550.00	183.00	3,367.00
182	33	2049	01	200	02	07	2,000.00	1,550.17	449.83
183	33	2049	02	213	01	07	66.00	0.00	66.00
184	33	2049	03	104	01	07	3,950.00	1,310.83	2,639.17
185	33	2049	03	108	01	07	395.00	9.24	385.76
186	33	2049	04	101	01	07	66.45	0.00	66.45
187	33	2049	05	105	02	07	344.90	44.77	300.13
188	33	6004	02	101	01	07	89.60	0.00	89.60
<b>Total</b>							<b>1,35,026.96</b>	<b>63,511.22</b>	<b>71,515.74</b>

**Appendix 2.2**  
(Reference: Paragraph 2.3.3; Page 35)

**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	10	2216	80	800	19	02	0.00	107.40	107.40
2	10	2217	80	191	17	01	200.00	372.76	172.76
3	10	2217	80	800	09	01	379.00	861.00	482.00
4	10	3425	60	800	06	01	0.01	383.16	383.15
5	10	3475	00	108	03	01	200.00	279.00	79.00
6	12	2070	00	107	01	01	641.90	815.22	173.32
7	16	4711	03	800	04	01	1,200.00	1,635.26	435.26
8	17	2202	01	800	01	02	366.74	451.52	84.78
9	17	2205	00	800	02	01	2.00	60.63	58.63
10	17	2236	02	102	03	01	398.00	690.83	292.83
11	17	2236	02	102	03	02	100.00	222.92	122.92
12	20	2230	01	103	08	01	134.68	202.85	68.17
13	21	2225	01	789	01	01	51.00	128.22	77.22
14	27	2515	00	800	08	01	0.01	617.48	617.47
15	29	2049	60	101	01	01	280.50	338.69	58.19
16	29	4801	05	800	49	01	0.01	2,550.00	2,549.99
<b>Total</b>							<b>3,953.85</b>	<b>9,716.92</b>	<b>5,763.07</b>

**Appendix 2.3**

**(Reference: Paragraph 2.3.4; Page 35)**

**Part A: 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	03	2013	00	800	01	01	327.90	19.49	347.39	276.89	70.50
2	01	2011	02	101	01	01	141.00	16.00	157.00	109.36	47.64
3	02	2012	03	103	01	01	182.70	9.99	192.69	171.53	21.16
4	04	2014	00	114	01	01	88.82	10.18	99.00	88.23	10.77
5	06	2029	00	101	07	01	20.00	15.00	35.00	20.00	15.00
6	06	2030	03	001	01	01	221.00	4.23	225.23	217.03	8.20
7	06	2235	60	101	01	01	177.00	32.53	209.53	116.63	92.90
8	06	2245	02	101	01	02	40.00	99.55	139.55	7.72	131.83
9	06	2245	02	101	01	04	10.00	2.50	12.50	7.00	5.50
10	06	2245	02	101	02	02	5.00	38.70	43.70	0.50	43.20
11	06	2245	02	113	01	01	0.01	188.44	188.45	0.00	188.45
12	06	2245	02	117	01	02	0.00	2.46	2.46	0.00	2.46
13	06	2245	80	800	06	01	0.00	20.00	20.00	0.00	20.00
14	06	2245	80	800	06	02	0.00	6.00	6.00	0.00	6.00
15	08	2041	00	001	02	01	250.48	8.87	259.35	210.26	49.09
16	09	2052	00	092	01	01	10.49	1.50	11.99	10.48	1.51
17	10	2217	01	789	01	01	70.00	15.75	85.75	0.00	85.75
18	10	2515	00	101	01	01	349.20	3.10	352.30	307.35	44.95
19	10	2515	00	101	29	04	0.00	25.00	25.00	0.00	25.00
20	10	3604	00	200	03	01	489.40	28.41	517.81	391.52	126.29
21	11	2030	02	001	01	01	9.20	1.01	10.21	9.01	1.20
22	11	2030	02	101	01	01	1.75	1.94	3.69	0.01	3.68
23	11	2054	00	095	02	01	87.50	3.00	90.50	86.75	3.75
24	12	2055	00	104	01	03	224.50	4.90	229.40	214.09	15.31
25	12	2070	00	108	04	04	58.40	2.64	61.04	58.28	2.76
26	13	2056	00	101	02	01	159.70	6.38	166.08	142.01	24.07
27	14	2058	00	103	01	01	1,560.20	34.29	1,594.49	1,539.01	55.48

Sl.No	Grant	Heads of Account					Provision	Re-appropriation	Total	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)	(7)	(8)
28	16	2059	80	001	02	01	1,624.50	16.85	1,641.35	1,578.80	62.55
29	16	2059	80	001	03	01	233.50	1.56	235.06	214.44	20.62
30	16	2059	80	051	01	02	32.00	3.00	35.00	9.53	25.47
31	16	2059	80	051	01	03	6.00	3.00	9.00	5.37	3.63
32	16	2059	80	051	01	04	5.00	3.20	8.20	4.36	3.84
33	16	2059	80	051	02	01	59.00	7.00	66.00	41.97	24.03
34	16	2059	80	053	01	02	20.00	5.00	25.00	19.96	5.04
35	16	2215	01	102	02	01	60.00	10.00	70.00	59.86	10.14
36	16	2215	01	102	03	02	137.00	43.00	180.00	115.42	64.58
37	16	2215	01	102	03	04	175.00	25.00	200.00	154.81	45.19
38	16	2216	01	106	02	01	33.00	12.00	45.00	17.41	27.59
39	16	2216	01	107	01	01	82.02	3.99	86.01	81.28	4.73
40	16	2702	01	101	01	01	2.00	3.00	5.00	1.62	3.38
41	16	2702	01	800	03	01	15.00	5.00	20.00	12.46	7.54
42	16	2702	01	800	03	02	140.00	20.00	160.00	137.12	22.88
43	16	2702	01	800	03	04	16.00	14.00	30.00	13.62	16.38
44	16	2702	02	001	02	01	546.84	2.34	549.18	538.20	10.98
45	16	2702	80	052	01	01	13.00	3.00	16.00	4.76	11.24
46	16	3054	03	103	01	01	25.00	20.00	45.00	22.69	22.31
47	16	3054	04	105	01	01	33.00	5.00	38.00	24.93	13.07
48	16	3054	04	105	01	02	25.00	15.00	40.00	21.36	18.64
49	16	3054	04	105	02	01	13.50	16.50	30.00	10.89	19.11
50	16	3054	04	105	02	02	20.00	5.00	25.00	17.11	7.89
51	16	3054	04	800	01	04	421.00	3.46	424.46	276.01	148.45
52	16	3054	04	800	03	04	69.00	10.00	79.00	65.75	13.25
53	16	3054	80	800	01	01	125.44	49.56	175.00	62.73	112.27
54	16	3054	80	800	01	02	12.84	2.16	15.00	11.40	3.60
55	16	3054	80	800	01	04	15.00	10.00	25.00	8.66	16.34
56	16	4059	01	051	10	01	1,590.13	1.59	1,591.72	326.00	1,265.72
57	16	4059	01	051	10	02	700.00	683.42	1,383.42	380.24	1,003.18
58	16	4215	01	800	07	01	7,284.00	784.74	8,068.74	0.00	8,068.74

Sl.No	Grant	Heads of Account					Provision	Re-appropriation	Total	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)	(7)	(8)
59	16	4215	02	001	01	04	171.00	9.51	180.51	148.18	32.33
60	16	4217	60	001	01	01	21.51	2.33	23.84	0.00	23.84
61	16	4702	00	800	02	03	3.00	2.50	5.50	2.22	3.28
62	16	5054	03	337	01	01	97.39	97.32	194.71	64.70	130.01
63	16	5054	04	800	03	03	17.20	1.45	18.65	16.22	2.43
64	16	5054	04	800	05	01	1,750.00	145.00	1,895.00	935.28	959.72
65	16	5054	04	800	05	04	100.00	50.00	150.00	35.85	114.15
66	16	5054	04	800	09	01	3,450.00	585.00	4,035.00	2,672.86	1,362.14
67	16	5054	04	800	09	03	700.00	100.00	800.00	500.15	299.85
68	17	2202	02	101	03	01	237.30	30.50	267.80	231.27	36.53
69	17	2202	02	109	02	03	558.65	1.72	560.37	555.14	5.23
70	17	2202	02	109	08	03	110.79	2.67	113.46	102.97	10.49
71	17	2202	02	110	01	01	3,395.79	7.40	3,403.19	2,984.03	419.16
72	17	2202	80	001	01	01	822.30	28.62	850.92	819.01	31.91
73	17	2204	00	102	01	01	312.50	8.33	320.83	285.96	34.87
74	17	2205	00	001	01	01	32.31	6.83	39.14	24.73	14.41
75	17	2225	01	277	01	01	196.19	6.94	203.13	160.00	43.13
76	17	2236	02	102	01	02	40.01	10.99	51.00	35.90	15.10
77	17	2236	02	789	01	02	50.00	7.79	57.79	47.02	10.77
78	18	2210	01	001	01	01	323.95	23.61	347.56	321.10	26.46
79	18	2210	01	110	05	03	1,016.80	8.59	1,025.39	986.58	38.81
80	18	2210	01	110	09	01	304.11	20.95	325.06	267.43	57.63
81	18	2210	01	789	02	02	95.34	4.66	100.00	84.51	15.49
82	18	2210	03	104	04	03	267.83	4.88	272.71	267.60	5.11
83	18	2210	06	101	04	02	136.30	5.78	142.08	118.66	23.42
84	18	2210	06	101	10	02	44.66	1.90	46.56	44.27	2.29
85	18	2210	80	800	06	01	3,123.43	658.92	3,782.35	2,879.00	903.35
86	19	2220	60	001	01	02	10.11	1.26	11.37	9.17	2.20
87	19	2220	60	001	02	01	60.25	1.33	61.58	58.26	3.32
88	19	2220	60	101	04	01	107.77	111.91	219.68	100.50	119.18
89	19	3452	80	104	07	03	55.00	3.28	58.28	10.80	2.20

Sl.No	Grant	Heads of Account					Provision	Re-appropriation	Total	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)	(7)	(8)
90	19	3452	80	800	09	01	244.00	6.00	250.00	200.00	50.00
91	21	2225	01	277	04	01	373.30	23.39	396.69	361.60	35.09
92	21	2225	01	277	04	02	161.70	6.42	168.12	112.21	55.91
93	21	2225	01	789	27	01	1,400.00	13.74	1,413.74	1,331.76	81.98
94	21	2225	01	800	02	01	19.00	88.00	107.00	18.90	88.10
95	21	2225	03	277	08	01	128.00	13.31	141.31	101.39	39.92
96	21	2235	02	101	10	01	20.20	2.20	22.40	20.02	2.38
97	21	2235	02	101	14	01	115.00	6.00	121.00	54.17	66.83
98	21	2235	02	102	01	01	1,028.31	85.05	1,113.36	968.70	144.66
99	21	2235	02	102	01	02	125.50	2.42	127.92	110.04	17.88
100	21	2235	02	102	10	01	1,116.67	473.70	1,590.37	949.60	640.77
101	21	2235	02	103	24	01	0.00	50.00	50.00	0.00	50.00
102	21	2235	02	104	01	01	31.19	1.06	32.25	27.23	5.02
103	21	2235	02	104	04	01	300.00	94.12	394.12	149.99	244.13
104	21	2235	60	107	01	01	1,402.00	46.50	1,448.50	1,166.63	281.87
105	21	2236	02	101	01	01	510.50	1.77	512.27	413.98	98.29
106	22	2425	00	108	01	04	5.00	15.00	20.00	5.00	15.00
107	23	3454	02	001	01	01	292.50	8.65	301.15	285.65	15.50
108	23	3454	02	800	13	01	6.91	21.37	28.28	0.00	28.28
109	24	2401	00	102	03	01	200.00	100.00	300.00	200.00	100.00
110	24	2401	00	104	01	02	46.52	1.24	47.76	46.06	1.70
111	24	2401	00	107	01	01	0.50	4.50	5.00	0.00	5.00
112	25	2403	00	001	05	01	84.39	3.13	87.52	76.45	11.07
113	25	2403	00	102	03	03	10.00	1.11	11.11	8.82	2.29
114	25	2403	00	102	03	04	0.00	2.79	2.79	0.00	2.79
115	25	2403	00	103	03	01	30.00	3.83	33.83	29.89	3.94
116	26	2405	00	800	07	01	0.01	100.19	100.20	0.00	100.20
117	26	2405	00	800	14	01	0.00	28.07	28.07	0.00	28.07
118	28	2851	00	800	06	01	350.00	87.00	437.00	245.17	191.83
119	29	2801	05	001	01	04	24.92	4.32	29.24	20.77	8.47
120	29	2801	05	001	02	01	6,872.50	288.99	7,161.49	6,599.37	562.12

Sl.No	Grant	Heads of Account					Provision	Re-appropriation	Total	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)	(7)	(8)
121	29	2801	05	001	02	04	170.10	40.45	210.55	168.80	41.75
122	29	2801	80	800	01	04	14.50	3.20	17.70	9.46	8.24
123	29	4801	05	799	01	04	3.00	2.00	5.00	1.47	3.53
124	29	4801	05	800	48	01	1,326.84	1.02	1,327.86	1,326.78	1.08
125	30	5051	02	200	05	01	558.81	8.80	567.61	544.56	23.05
126	32	2056	00	101	01	01	3.48	1.51	4.99	0.63	4.36
127	32	4202	01	800	02	02	150.00	50.00	200.00	149.97	50.03
128	32	5055	00	800	04	01	30.00	5.00	35.00	28.20	6.80
129	32	5452	01	800	28	04	300.00	527.83	827.83	0.00	827.83
130	32	5452	01	800	30	02	350.00	15.00	365.00	164.48	0.52
131	32	5452	01	800	49	01	800.00	200.00	1,000.00	340.11	659.89
<b>Total</b>							<b>54,234.86</b>	<b>6,779.88</b>	<b>61,014.74</b>	<b>39,229.66</b>	<b>21,539.80</b>

**Part B: Re-appropriation of funds without any provision**  
(Reference: Paragraph 2.3.4; Page 35)

(₹ in lakh)

Sl.No	Grant	Heads of Account					Provision	Re-appropriation	Total	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)	(7)	(8)
1	10	2216	80	800	19	02	0.00	107.40	107.40	107.40	--
2	12	2055	00	800	02	01	0.00	19.51	19.51	13.16	6.35
3	29	4801	05	789	05	04	0.00	1.46	1.46	1.46	--
<b>Total</b>								<b>128.37</b>	<b>128.37</b>	<b>122.02</b>	<b>6.35</b>

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

**Cases of substantial surrenders made during 2016-17**

(₹ in lakh)

Sl.No.	Grant	Heads of Account					Provision	Surrender
1.	07	2040	00	101	04	01	70.00	70.00
2.	07	2040	00	101	05	01	500.00	467.52
3.	09	3451	00	090	07	01	1,636.00	1,630.00
4.	09	3451	00	091	02	01	554.80	307.32
5.	09	3451	00	091	07	01	427.00	300.00
6.	10	2216	80	103	01	01	168.00	100.00
7.	10	2216	80	800	04	03	50.00	50.00
8.	10	2216	80	800	05	01	70.00	70.00
9.	10	2216	80	800	05	02	30.00	30.00
10.	10	2216	80	800	05	04	40.00	40.00
11.	10	2216	80	800	14	01	500.00	500.00
12.	10	2217	80	800	05	01	175.00	175.00
13.	10	2217	80	800	10	01	429.00	365.08
14.	10	2250	00	103	01	01	359.38	300.00
15.	10	2515	00	789	09	01	500.00	430.00
16.	10	3054	04	337	05	01	46.00	46.00
17.	10	3054	04	337	07	01	108.00	100.00
18.	10	3475	00	108	03	02	50.00	41.48
19.	16	4711	03	103	01	01	1,384.22	1,062.69
20.	17	2202	03	789	14	01	1,737.00	870.00
21.	19	3452	80	104	04	01	50.00	50.00
22.	19	3452	80	104	07	03	55.00	45.28
23.	19	3452	80	789	07	01	96.00	95.00
24.	21	4225	01	789	01	01	150.00	114.52
25.	21	4235	02	190	03	01	31.00	31.00
26.	22	2216	02	104	03	01	5.00	5.00
27.	22	4216	02	195	01	01	30.00	30.00
28.	22	4216	02	195	01	02	3.00	3.00
29.	22	4216	02	195	01	03	0.50	0.50
30.	22	4216	02	195	01	04	0.50	0.50
31.	22	4425	00	107	01	01	157.00	110.00
32.	22	4425	00	107	01	02	3.00	3.00

Sl.No.	Grant	Heads of Account					Provision	Surrender
33.	22	4425	00	107	03	01	20.00	20.00
34.	22	4435	01	195	01	01	25.00	25.00
35.	22	6216	80	195	01	01	100.00	56.00
36.	24	2401	00	105	04	01	72.77	52.44
37.	24	2401	00	110	02	01	200.00	145.00
38.	24	2401	00	800	11	02	173.14	120.00
39.	26	4405	00	195	01	01	0.01	0.01
40.	26	4405	00	195	01	02	0.01	0.01
41.	26	4405	00	195	01	03	0.01	0.01
42.	26	4405	00	195	01	04	0.01	0.01
43.	26	6405	00	195	01	01	0.01	0.01
44.	26	6405	00	195	01	02	0.01	0.01
45.	26	6405	00	195	01	03	0.01	0.01
46.	26	6405	00	195	01	04	0.01	0.01
47.	27	2505	02	101	03	01	200.00	200.00
48.	28	2851	00	800	15	01	96.58	50.00
49.	31	7610	00	201	01	07	15.00	15.00
50.	31	7610	00	202	01	07	3.00	3.00
51.	31	7610	00	202	02	07	10.00	7.00
52.	31	7610	00	203	01	07	2.00	2.00
53.	31	7610	00	204	01	07	70.00	44.00
54.	32	2202	01	800	01	01	20.00	17.50
55.	32	2202	01	800	01	03	5.00	2.70
56.	32	2202	02	109	01	01	13.00	10.50
57.	32	2202	02	109	01	03	15.00	9.00
58.	32	2202	02	109	01	04	10.00	8.00
59.	32	2202	02	109	02	01	10.00	9.00
60.	32	2202	03	103	01	04	10.00	6.30
61.	32	2205	00	106	01	01	25.00	15.00
62.	32	2210	01	110	01	01	25.00	17.00
63.	32	2210	01	110	01	02	30.00	20.00
64.	32	2210	01	110	02	01	20.00	19.00
65.	32	2210	01	110	02	02	17.00	16.00
66.	32	2210	01	110	03	01	30.00	29.90
67.	32	2210	01	110	03	02	20.00	15.90
68.	32	2210	01	110	03	04	10.00	8.00

Sl.No.	Grant	Heads of Account					Provision	Surrender
69.	32	2210	01	800	01	01	25.00	23.00
70.	32	2210	06	101	01	01	15.00	14.00
71.	32	2225	80	789	01	01	10.00	5.20
72.	32	2225	80	800	01	04	30.00	24.00
73.	32	2230	03	101	01	01	10.00	8.00
74.	32	2235	02	001	02	01	2.00	1.80
75.	32	2235	02	101	01	01	18.00	16.00
76.	32	2235	02	800	02	01	10.00	9.90
77.	32	2401	00	800	02	01	15.00	14.00
78.	32	2403	00	103	01	03	6.00	5.00
79.	32	2405	00	800	02	03	7.00	6.80
80.	32	2851	00	800	01	01	35.00	28.00
81.	32	2851	00	800	01	02	15.00	12.00
82.	32	3452	01	800	02	06	150.00	80.00
83.	32	4070	00	800	01	01	200.00	200.00
84.	32	4070	00	800	04	01	46.52	31.50
85.	32	4202	01	202	01	01	90.00	71.40
86.	32	4202	01	202	02	01	300.00	250.00
87.	32	4202	01	800	02	01	270.00	170.00
88.	32	4210	01	110	01	03	75.00	40.00
89.	32	4210	01	110	04	03	150.00	130.00
90.	32	4210	01	110	05	01	40.00	38.47
91.	32	4210	01	110	05	02	50.00	40.00
92.	32	4210	01	110	08	01	80.00	50.00
93.	32	4210	01	800	03	01	450.00	450.00
94.	32	4210	01	800	03	02	350.00	350.00
95.	32	4210	01	800	03	04	100.00	100.00
96.	32	5452	01	800	30	02	350.00	200.00
97.	32	5452	01	800	34	03	550.00	350.00
98.	33	2048	00	200	01	07	3,550.00	3,367.00
<b>Total</b>							<b>17,662.49</b>	<b>14,472.28</b>

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

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

(₹ in crore)

Sl.No.	Grant	Description	Savings	Amount surrendered	Amount not surrendered
<b>Revenue</b>					
1	01	Legislative Assembly	1.82	0.60	1.22
2	03	Council of Ministers	3.72	1.89	1.83
3	06	Revenue and Food	83.01	67.84	15.17
4	09	Secretariat	24.60	22.37	2.23
5	10	District Administration	52.22	42.93	9.29
6	12	Police	13.78	2.83	10.95
7	17	Education	90.90	61.73	29.17
8	18	Medical	26.97	8.09	18.88
9	19	Information and Publicity	9.41	4.45	4.96
10	22	Co-operation	11.41	5.16	6.25
11	24	Agriculture	22.93	15.78	7.15
12	25	Animal Husbandry	5.91	2.52	3.39
13	26	Fisheries	1.84	0.00	1.84
14	27	Community Development	17.96	6.72	11.24
15	28	Industries	6.97	2.55	4.42
16	29	Electricity	11.22	0.14	11.08
17	32	Building Programmes	7.02	6.01	1.01
<b>Total - Revenue</b>			<b>391.69</b>	<b>251.61</b>	<b>140.08</b>
<b>Capital</b>					
18	16	Public Works	182.03	10.63	171.40
19	21	Social Welfare	2.68	1.46	1.22
20	22	Co-operation	7.39	6.07	1.32
21	29	Electricity	5.38	0.35	5.03
22	32	Building Programmes	60.33	27.81	32.52
<b>Total - Capital</b>			<b>257.81</b>	<b>46.32</b>	<b>211.49</b>
<b>Grand Total</b>			<b>649.50</b>	<b>297.93</b>	<b>351.57</b>

**Appendix 2.6**  
(Reference: Paragraph 2.3.7; Page 36)

**Details of rush of expenditure during last quarter of the year and during March 2017**

Sl. No.	Grant	Head of Account	Total expenditure during the year (₹)	Expenditure incurred (₹)		Percentage to total expenditure	
				During last quarter of the year	During March 2017	During last quarter of the year	During March 2017
1.	06	2029.00.101.07.02	10,00,000	10,00,000	10,00,000	100.00	100.00
2.		2029.00.800.04.01	1,50,89,820	1,45,06,543	1,39,25,000	96.13	92.28
3.	33	2048.00.200.01.07	1,83,00,000	1,83,00,000	1,83,00,000	100.00	100.00
4.		2049.01.305.01.07	1,41,99,807	1,01,57,367	98,32,367	71.53	69.24
5.		2049.05.105.02.07	44,77,066	44,77,066	44,77,066	100.00	100.00
6.	12	2055.00.115.03.01	35,33,920	24,00,320	23,54,520	67.92	66.63
7.		2055.00.800.02.01	13,16,217	13,16,217	13,16,217	100.00	100.00
8.	16	2059.80.051.05.04	75,00,000	75,00,000	75,00,000	100.00	100.00
9.	17	2202.03.789.09.02	30,00,000	30,00,000	30,00,000	100.00	100.00
10.		2205.00.800.02.01	60,63,000	60,63,000	60,63,000	100.00	100.00
11.	18	2210.02.789.01.01	40,80,399	40,80,399	40,80,399	100.00	100.00
12.		2210.02.789.05.01	42,08,815	41,34,874	41,34,874	98.24	98.24
13.		2210.80.800.03.01	1,00,50,000	75,50,000	75,50,000	75.12	75.12
14.	16	2215.01.102.07.03	3,49,58,701	2,24,13,718	1,95,35,974	64.11	55.88
15.	22	2216.02.104.01.01	99,00,000	99,00,000	99,00,000	100.00	100.00
16.	10	2216.80.800.04.02	3,74,60,000	1,99,60,000	1,99,60,000	53.28	53.28
17.		2216.80.800.19.01	3,25,79,117	3,25,79,117	3,25,79,117	100.00	100.00
18.		2216.80.800.19.02	1,07,40,000	1,07,40,000	1,07,40,000	100.00	100.00
19.		2217.01.191.01.02	38,98,134	36,28,536	35,68,536	93.08	91.54
20.		2217.80.191.10.04	25,00,000	25,00,000	25,00,000	100.00	100.00
21.		2217.80.191.17.01	3,72,76,000	3,72,76,000	3,72,76,000	100.00	100.00
22.		2217.80.800.04.01	3,66,80,000	3,66,80,000	3,66,80,000	100.00	100.00
23.		2217.80.800.09.01	8,61,00,000	4,82,00,000	4,82,00,000	55.98	55.98
24.	19	2220.60.101.04.01	1,00,50,367	58,50,929	52,91,882	58.22	52.65
25.	17	2225.01.277.01.04	12,71,750	12,01,250	12,01,250	94.46	94.46
26.	21	2225.01.789.01.01	1,28,22,220	1,09,08,378	1,04,64,876	85.07	81.62
27.		2225.01.789.23.04	1,06,56,313	58,73,249	54,57,563	55.12	51.21
28.		2225.01.789.28.04	80,00,000	61,00,000	61,00,000	76.25	76.25

Sl. No.	Grant	Head of Account	Total expenditure during the year (₹)	Expenditure incurred (₹)		Percentage to total expenditure	
				During last quarter of the year	During March 2017	During last quarter of the year	During March 2017
29.	21	2235.02.101.14.01	54,17,000	54,17,000	54,17,000	100.00	100.00
30.		2235.02.101.16.04	33,11,700	33,11,700	33,11,700	100.00	100.00
31.		2235.02.102.10.02	2,33,11,384	1,84,77,828	1,68,80,702	79.27	72.41
32.		2235.02.103.06.01	1,11,91,635	61,32,103	57,91,670	54.79	51.75
33.		2235.02.103.15.02	18,67,223	18,67,223	18,67,223	100.00	100.00
34.		2235.02.104.07.01	36,58,200	36,58,200	36,58,200	100.00	100.00
35.		2236.02.101.02.02	30,55,329	19,92,066	19,92,066	65.20	65.20
36.	17	2236.02.102.01.01	1,70,66,177	1,06,20,493	89,79,417	62.23	52.62
37.		2236.02.102.03.01	6,90,82,928	4,64,90,650	3,90,50,650	67.30	56.53
38.		2236.02.102.03.02	2,22,91,523	1,43,27,021	1,27,07,021	64.27	57.00
39.		2236.02.789.02.02	22,28,148	16,84,318	16,84,318	75.59	75.59
40.	24	2401.00.109.07.01	76,00,000	76,00,000	76,00,000	100.00	100.00
41.		2401.00.110.02.01	55,00,000	55,00,000	55,00,000	100.00	100.00
42.		2401.00.113.03.01	57,91,181	52,46,376	51,46,346	90.59	88.87
43.		2401.00.113.03.02	24,19,636	22,90,377	22,68,778	94.66	93.77
44.		2401.00.119.07.01	1,00,00,000	50,00,000	50,00,000	50.00	50.00
45.		2401.00.789.01.02	18,26,982	18,24,523	16,05,683	99.87	87.89
46.		2401.00.789.04.01	25,00,000	25,00,000	25,00,000	100.00	100.00
47.		2401.00.789.04.02	13,50,000	13,50,000	13,50,000	100.00	100.00
48.	25	2403.00.789.02.01	39,52,040	39,52,040	19,77,708	100.00	50.04
49.		2403.00.789.03.01	27,00,000	27,00,000	27,00,000	100.00	100.00
50.		2403.00.800.10.01	34,24,666	34,19,841	34,16,177	99.86	99.75
51.	26	2405.00.101.02.02	18,70,152	17,91,365	17,89,835	95.79	95.71
52.		2405.00.103.05.02	42,52,099	28,10,000	28,10,000	66.09	66.09
53.		2405.00.109.02.01	29,07,420	21,55,484	18,20,798	74.14	62.63
54.		2405.00.800.03.02	18,65,374	17,14,678	16,72,363	91.92	89.65
55.	24	2406.01.102.06.01	22,37,715	22,37,715	22,37,715	100.00	100.00
56.	10	2515.00.789.09.02	1,70,00,000	1,40,00,000	1,10,00,000	82.35	64.71
57.	27	2515.00.800.08.01	6,17,48,000	6,17,48,000	6,17,48,000	100.00	100.00
58.	24	2702.02.001.01.02	10,99,742	10,99,742	10,99,742	100.00	100.00
59.	22	2851.00.103.02.01	99,75,000	99,75,000	99,75,000	100.00	100.00
60.	32	3452.01.800.12.01	19,00,000	19,00,000	19,00,000	100.00	100.00

Sl. No.	Grant	Head of Account	Total expenditure during the year (₹)	Expenditure incurred (₹)		Percentage to total expenditure		
				During last quarter of the year	During March 2017	During last quarter of the year	During March 2017	
61.	19	3452.80.104.05.01	25,00,000	25,00,000	25,00,000	100.00	100.00	
62.	10	3475.00.108.03.01	2,79,00,000	2,79,00,000	2,79,00,000	100.00	100.00	
63.	32	4055.00.211.01.03	25,00,000	15,00,000	15,00,000	60.00	60.00	
64.		4070.00.800.04.01	15,01,000	15,01,000	15,01,000	100.00	100.00	
65.		4202.01.202.01.01	17,62,438	15,23,190	14,94,120	86.43	84.78	
66.		4202.01.800.02.03	69,14,766	58,17,766	58,17,766	84.14	84.14	
67.		4401.00.800.01.01	25,00,277	16,35,997	16,33,301	65.43	65.32	
68.		4405.00.104.01.03	95,00,000	95,00,000	95,00,000	100.00	100.00	
69.		4405.00.104.01.04	25,50,990	25,50,990	25,50,990	100.00	100.00	
70.		4405.00.104.02.03	2,04,94,121	1,50,39,067	1,49,43,727	73.38	72.92	
71.		29	4801.05.800.47.03	42,22,498	42,22,498	21,48,750	100.00	50.89
72.			4801.05.800.49.01	25,50,00,000	25,50,00,000	25,50,00,000	100.00	100.00
73.	4801.05.800.50.01		16,50,00,000	16,50,00,000	16,50,00,000	100.00	100.00	
74.	30	5051.02.200.06.01	4,40,35,506	3,98,80,000	3,98,80,000	90.56	90.56	
75.	32	5452.01.800.49.01	3,40,10,982	3,27,42,996	3,26,77,217	96.27	96.08	
76.		5452.01.800.49.04	2,42,27,534	2,42,27,534	2,42,27,534	100.00	100.00	
<b>Total</b>			<b>1,34,67,33,012</b>	<b>1,18,36,31,744</b>	<b>1,15,77,21,158</b>			

**Appendix 3.1**  
**(Reference: Paragraph 3.1; Page 39)**

**Details of outstanding Utilisation Certificates**

<b>Sl. No.</b>	<b>Department</b>	<b>Number of certificates outstanding</b>	<b>Amount (₹ in lakh)</b>
1	Adi-Dravidar Welfare	154	7,905.64
2	Agriculture	48	3,627.65
3	Animal Husbandry and Animal Welfare	35	1,789.46
4	Art and Culture	6	22.07
5	Civil Supplies and Consumer Affairs	19	870.34
6	Commercial Taxes	1	457.50
7	Co-operation	79	2,700.94
8	Economics and Statistics	2	5.45
9	Education	62	4,008.62
10	Fisheries and Fishermen Welfare	30	1,174.95
11	Health	11	1,027.88
12	Hindu Religious Institutions/WAKF Board	305	785.11
13	Industries	38	1,537.17
14	Information Technology	2	20.00
15	Labour	5	164.70
16	Local Administration	407	9,176.66
17	Police	2	386.47
18	Rural Development	11	2,134.18
19	Science, Technology and Environment	9	490.84
20	Social Welfare	17	1,398.00
21	Tourism	5	1,994.22
22	Town and Country Planning	164	2,144.82
	<b>Total</b>	<b>1,412</b>	<b>43,822.67</b>

**Appendix 3.2**  
**(Reference: Paragraph 3.2; Page 40)**

**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	Puducherry Municipality	2008-09 to 2015-16
2	Oulgaret Municipality	2008-09 to 2015-16
3	Karaikal Municipality	2008-09 to 2015-16
4	Ariankuppam Commune Panchayat	2008-09 to 2015-16
5	Villianur Commune Panchayat	2008-09 to 2015-16
6	Bahour Commune Panchayat	2008-09 to 2015-16
7	Mannadipet Commune Panchayat	2008-09 to 2015-16
8	Nettapakkam Commune Panchayat	2008-09 to 2015-16
9	Neravy Commune Panchayat	2008-09 to 2015-16
10	Kottucherry Commune Panchayat	2008-09 to 2015-16
11	Thirunallar Commune Panchayat	2008-09 to 2015-16
12	Nedungadu Commune Panchayat	2008-09 to 2015-16
13	Mahe Municipality	2008-09 to 2015-16
14	Yanam Municipality	2008-09 to 2015-16
15	Thirumalairayanpattinam Commune Panchayat, T.R. Pattinam, Karaikal	2008-09 to 2015-16
16	Pondicherry Pollution Control Committee, Puducherry	2010-11 to 2015-16
17	Pondicherry Urban Development Agency (PUDA), Puducherry	2012-13 to 2015-16
18	Kasthurba College for Women, Villianur, Puducherry	2012-13 to 2015-16
19	Pondicherry Agricultural Workers' Welfare Society, Puducherry	2012-13 to 2015-16
20	Karaikal Market Committee, Karaikal	2012-13 to 2015-16
21	Building and Other Construction Workers' Welfare Board, Puducherry	2012-13 to 2015-16
22	Rajiv Gandhi College of Veterinary and Animal Sciences, Kurumpapet, Puducherry	2013-14 to 2015-16
23	Pondicherry Khadi and Village Industries Board, Puducherry	2013-14 to 2015-16
24	Pondicherry Institute of Linguistics and Culture, Puducherry	2013-14 to 2015-16
25	Women's Polytechnic College, Puducherry	2013-14 to 2015-16
26	Indira Gandhi College of Arts and Science, Kadhirkamam, Puducherry	2013-14 to 2015-16
27	Perunthalaivar Kamarajar Arts College, Kalitheerthalkuppam, Puducherry	2013-14 to 2015-16
28	Rajiv Gandhi Arts and Science College, Thavalakuppam, Puducherry	2013-14 to 2015-16
29	Perunthalaivar Kamarajar Institute of Engineering and Technology, Karaikal	2013-14 to 2015-16
30	Perunthalaivar Kamarajar College of Education, Karaikal	2013-14 to 2015-16
31	Karaikal Polytechnic College, Karaikal	2013-14 to 2015-16
32	Women's Polytechnic College, Karaikal	2013-14 to 2015-16

33	Dr.B.R. Ambedkar Polytechnic College, Yanam	2013-14 to 2015-16
34	Ayurvedyha Medical College, Mahe	2013-14 to 2015-16
35	Pondicherry State Cooperative Fishermen Federation, Puducherry	2013-14 to 2015-16
36	Pondicherry Fishing Harbour Management Society, Puducherry	2013-14 to 2015-16
37	Perunthalaivar Kamarajar Medical College Society, Puducherry	2014-15 and 2015-16
38	PONLAIT, Puducherry	2014-15 and 2015-16
39	Pondicherry Institute of Hotel Management, Puducherry	2014-15 and 2015-16
40	Krishi Vigyan Kendra, Puducherry	2014-15 and 2015-16
41	Krishi Vigyan Kendra, Karaikal	2014-15 and 2015-16
42	Renewable Energy Agency of Puducherry, Puducherry	2014-15 and 2015-16
43	Indira Gandhi Polytechnic College, Mahe	2014-15 and 2015-16
44	Pondicherry Women's Commission, Puducherry	2014-15 and 2015-16
45	Puducherry Seed Certification Agency, Puducherry	2014-15 and 2015-16
46	Puducherry Coastal Zone Management Authority	2014-15 and 2015-16
47	Puducherry Wakf Board, Puducherry	2014-15 and 2015-16
48	Pondicherry State Sports Council, Puducherry	2014-15 and 2015-16
49	Pondicherry Engineering College, Puducherry	2015-16
50	Pondicherry Society for Education (PONSHE), Puducherry	2015-16
51	Pandit Jawaharlal Nehru College of Agriculture and Research Institute (PAJANCOA), Karaikal	2015-16
52	Pondicherry Slum Clearance Board, Puducherry	2015-16
53	Pondicherry Housing Board, Puducherry	2015-16
54	District Rural Development Agency, Puducherry	2015-16
55	Bharathiar Palkalaikoodam, Ariyankuppam, Puducherry	2015-16
56	District Institute of Education and Training, Puducherry	2015-16
57	Pondicherry Ground Water Authority, Puducherry	2015-16
58	Pondicherry Council for Science and Technology, Puducherry	2015-16

**Appendix 3.3**  
(Reference: Paragraph 3.4; Page 42)

**Department/category-wise pending cases of  
misappropriation, loss, theft, defalcation etc., 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	3	3.26	1	0.43	4	3.68
2	Agriculture	6	1.89	2	8.15	8	10.04
3	Animal Husbandry	3	0.06	1	41.57	3	41.63
4	Art and Culture	3	0.37	Nil	Nil	3	0.36
5	Education	18	1.70	3	43.81	21	45.51
6	Electricity	265	4,380.73	1	0.17	266	4,380.91
7	Health and Family Welfare	13	1.37	Nil	Nil	13	1.37
8	Information Technology	1	1.15	Nil	Nil	1	1.15
9	Labour	2	0.70	Nil	Nil	2	0.70
10	Local Administration	5	2.03	1	0.47	6	2.51
11	Police	Nil	Nil	2	0.50	2	0.50
12	Public Works	2	0.20	2	5.01	4	5.20
13	Revenue	2	0.84	Nil	Nil	1	0.84
14	Tourism	1	*	Nil	Nil	1	*
15	Women and Child Development	1	3.75	Nil	Nil	1	3.75
	<b>Total</b>	<b>325</b>	<b>4,398.05</b>	<b>13</b>	<b>100.10</b>	<b>338</b>	<b>4,498.15</b>

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

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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.
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.

<b>Abbreviations</b>	<b>Full form</b>
BCR	Balance from Current Revenue
BE	Budget Estimate
BPL	Below Poverty Line
CAGR	Compound Annual Growth Rate
CSS	Centrally Sponsored Schemes
DDOs	Drawing and Disbursing Officers
FRBM Act	Fiscal Responsibility and Budget Management Act
GDP	Gross Domestic Product
GIA	Grants-in-aid
GOI	Government of India
GSDP	Gross State Domestic Product
PEC	Pondicherry Engineering College
PRIs	Panchayat Raj Institutions
RBI	Reserve Bank of India
ROG	Rate of Growth
RR	Revenue Receipts
SCP	Special Component Plan
UCs	Utilisation Certificates
UT	Union Territory

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**Government of the Union Territory of Puducherry – Report No. 1 of 2018**