

Appendix 1.1
(Reference: Page 1)

Part A: Profile of Union Territory of Puducherry

A. General Data

SL.NO.	Particulars		Figures
1	Area		480 sq km
2	Population		
	a.	As per 2001 Census	9.74 lakh
	b.	2009-10	12.99 lakh
3	Density of Population (2001) (All India Density = 325 persons per Sq.Km)		2034 persons per sq km.
4	Population below poverty line (All India Average = 27.5 per cent)		21.70 per cent
5	Literacy (2001) (All India Average = 64.8 per cent)		81.24 per cent
6	Infant mortality (per 1000 live births) (All India Average = 53 per 1000 live births)		25
7	Life Expectancy at birth (All India Average = 63.5 years)		68.35 years
8	Gross State Domestic Product (GSDP) 2009-2010 at current prices		₹ 11255 crore
9	GSDP CAGR (2000-01 to 2009-2010)		12.61 per cent
10	Per capita GSDP CAGR (2000- 01 to 2009-10)		8.98 per cent
11	GSDP CAGR (2000-01 to 2008-09)	Union Territory of Puducherry	12.99 per cent
12	Population growth (2000-01 to 2009-10)	Union Territory of Puducherry	3.12 per cent

B. Financial data			
Particulars		Figures (in per cent)	
CAGR*		2000-01 to 2008-09	2000-01 to 2009-10
		Union Territory of Puducherry	
a.	of Revenue Receipts	12.67	12.99
b.	of Own Tax Revenue	12.05	12.87
c.	of Non-Tax Revenue	11.93	10.82
d.	of Total Expenditure	13.33	14.25
e.	of Capital Expenditure	11.67	14.65
f.	of Revenue Expenditure on Education	12.81	14.82
g.	of Revenue Expenditure on Health	9.17	14.53
h.	of Salary	15.03	16.37
i.	of Pension	16.98	22.29

*Compound Annual Growth Rate

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

Appendix 1.1
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Part B: Structure and Form of Government Accounts

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

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

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

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

Appendix 1.1
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Part C: Layout of Finance Accounts

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

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

Appendix 1.2
(Reference: Page 1)

Methodology adopted for the Assessment of Fiscal Position

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

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

Trends in Gross State Domestic Product (GSDP)

	2005-06	2006-07	2007-08	2008-09 (P)	2009-10 (QE)
Gross State Domestic Product (₹ in crore)	7,977	8,335	9,389	10,263	11,255
Growth rate of GSDP	38.6 *	4.5	12.6	9.3	9.7
<i>Source:</i> Directorate of Economics and Statistics, Government of Puducherry					
P: Provisional; QE: Quick Estimate					
* GSDP for 2004-05 was ₹ 5,754 crore and it increased to ₹ 7,977 crore in 2005-06 (an increase of 38.6 per cent)					

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

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/ GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Interest spread	GSDP growth – Average Interest Rate
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received / $[(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Weighted Interest Rate (Average interest paid by the UT)	Interest payment / $[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$

Terms	Basis of calculation
GSDP	GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants (under Major Head 1601 – 02, 03, 04) and Non-Plan revenue expenditure excluding debit under 2048 – Appropriation for Reduction or Avoidance of Debt

Appendix 1.3
(Reference: Paragraphs 1.3 and 1.7.2; Pages 1, 6 and 19)

Time series data on the Union Territory Government finances

(₹ in crore)

	2005-2006	2006-2007	2007-2008	2008-2009	2009-10
(1)	(2)	(3)	(4)	(5)	(6)
<i>Part A. Receipts</i>					
1. Revenue Receipts	1,802(84)	1,884(81)	2,136 (62)	2,459 (70)	2,841(65)
(i) Tax Revenue	479(27)	570(30)	653 (31)	725 (29)	868(31)
Taxes on Agricultural Income	--	--	--	--	--
Taxes on Sales, Trade, etc	304	365	355	382	453
State Excise	125	144	224	280	329
Taxes on Vehicles	26	29	32	32	35
Stamps and Registration fees	24	31	41	31	50
Land Revenue	--	1	1	--	1
Taxes on Goods and Passengers	--	--	--	--	-
Other Taxes	--	--	--	--	-
(ii) Non-Tax Revenue	511(28)	550(29)	626 (29)	629 (26)	643(23)
(iii) State's share of Union taxes and duties	--	--	--	--	--
(iv) Grants-in-aid from Government of India	812(45)	764(41)	857 (40)	1,105 (45)	1,330(46)
2. Miscellaneous Capital Receipts	--	--	--	--	33(1)
3. Recoveries of Loans and Advances	6	8	12	5	5
4. Total Revenue and Non-debt capital receipts (1+2+3)	1,808	1,892	2,148	2464	2879
5. Public Debt Receipts	353(16)	444(19)	425 (12)	444 (13)	659(15)
Internal Debt and market loan	--	--	337	350	549
Net transactions under Ways and Means Advances and Overdrafts	--	--	--	--	--
Loans and Advances from Government of India	353	444	88	94	110
6. Total Receipts in the Consolidated Fund (4+5)	2,161	2,336	2,573	2,908	3,538
7. Contingency Fund Receipts	--	--	--	--	--
8. Public Account Receipts	--	--	898 (26)	610 (17)	836(19)
9. Total Receipts of the UT (6+7+8)	2,161	2,336	3,471	3,518	4,374
<i>Part B. Expenditure/Disbursement</i>					
10. Revenue Expenditure	1,794(83)	1,927(81)	2,201 (79)	2,570 (77)	3,083(70)
(i) Plan	646(36)	698(36)	844 (38)	823 (32)	1,088 (35)
(ii) Non-Plan	1,148(64)	1,229(64)	1,357 (62)	1,747 (68)	1,995 (65)

(1)	(2)	(3)	(4)	(5)	(6)
(iii) General Services (including interest payments)	381	463	538	681	871
(iv) Social Services	684	701	851	959	1,265
(v) Economic Services	726	759	808	926	943
(vi) Grants-in-aid and contributions	3	4	4	4	4
11. Capital Expenditure	289(13)	360(15)	275 (10)	261 (8)	369(8)
(i) Plan	290	356	268 (97)	254 (97)	373
(ii) Non-Plan	(-) 1	4	7 (3)	7(3)	(-)4 ^{&}
(iii) General Services	26	33	34	33	44
(iv) Social Services	94	75	60	76	82
(v) Economic Services	169	252	181	152	243
12. Disbursement of Loans and Advances	4(0)	3(0)	3	3	2
13. Total (10+11+12)	2,087	2,290	2,479	2,834	3,454
14. Repayments of Public Debt	86(4)	97(4)	109 (4)	123 (3)	131(3)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	--	--	--	--	--
Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	86	97	109	123	131
15. Appropriation to Contingency Fund	--	--	--	--	--
16. Total disbursement out of Consolidated Fund (13+14+15)	2,173	2,387	2,588	2,957	3,585
17. Contingency Fund disbursements	--	--	--	--	--
18. Public Account disbursements	--	--	214 (7)	400 (12)	613 (19)
19. Total disbursement by the UT (16+17+18)	2,173	2,387	2,802	3,357	4,198
<i>Part C. Deficits</i>					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(+) 8	(-) 43	(-) 65	(-) 111	(-)242
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 279	(-) 398	(-) 331	(-) 370	(-)575
22. Primary Deficit (21+23)	(-) 108	(-) 211	(-) 114	(-) 110	(-)288
<i>Part D. Other data</i>					
23. Interest Payments (included in revenue expenditure)	171	187	217	260	287
24. Financial Assistance to local bodies etc.,	332	260	281	327	453

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

(1)	(2)	(3)	(4)	(5)	(6)
25. Ways and Means Advances/Overdraft availed (days)	--	--	--	--	--
Ways and Means Advances availed (days)	--	--	--	--	--
Overdraft availed (days)	--	--	--	--	--
26. Interest on Ways and Means Advances/Overdraft					
27. Gross State Domestic Product (GSDP)[@]	7,977	8,335	9,389	10,263	11,255
28. Outstanding Fiscal liabilities (year end)	1,820*	2,168*	2,923	3,325	3,887
29. Outstanding guarantees (year end) (including interest)	8	4	7	6	12
30. Maximum amount guaranteed (year end)	35	34	21	21	21
31. Number of incomplete projects	120	65	85	107	97
32. Capital blocked in incomplete projects	81	93	129	138	153
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	0.06	0.07	0.07	0.07	0.08
Own Non-Tax Revenue/GSDP	0.06	0.07	0.07	0.06	0.06
Central Transfers/GSDP	--	--	--	--	---
II Expenditure Management					
Total Expenditure/GSDP	0.26	0.27	0.26	0.28	0.31
Total Expenditure/Revenue Receipts	1.16	1.22	1.16	1.15	1.21
Revenue Expenditure/Total Expenditure	0.86	0.84	0.88	0.91	0.89
Expenditure on Social Services/Total Expenditure	0.37	0.33	0.37	0.37	0.39
Expenditure on Economic Services/Total Expenditure	0.43	0.44	0.40	0.38	0.34
Capital Expenditure/Total Expenditure	0.14	0.16	0.11	0.09	0.10
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.12	0.14	0.10	0.08	0.09
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	0.001	(-) 0.005	(-) 0.007	(-) 0.011	(-)0.022
Fiscal deficit/GSDP	(-) 0.04	(-)0.05	(-)0.03	(-)0.04	(-)0.05
Primary Deficit (surplus) /GSDP	(-)0.01	(-)0.03	(-)0.01	(-)0.01	(-)0.03
Revenue Deficit/Fiscal Deficit	--	0.11	0.20	0.30	0.42
Primary Revenue Balance/GSDP	0.02	0.02	0.02	0.01	0.003

* Does not include Public Account liabilities as Public Accounts of Puducherry Government was opened only during 2007-08 and previously it was a part of GOI Accounts.

(1)	(2)	(3)	(4)	(5)	(6)
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.23	0.26	0.31	0.32	0.35
Fiscal Liabilities/RR	1.01	1.15	1.37	1.35	1.37
Primary deficit <i>vis-à-vis</i> quantum spread	(-) 0.24	2.37	(-) 1.3	(-) 3.8	(-)5.1
Debt Redemption (Principal +Interest)/ Total Debt Receipts	0.73	0.64	0.76	0.82	0.6
V Other Fiscal Health Indicators					
Return on Investment (₹ in crore)	1.74	1.03	3.68	4.15	6.39
Balance from Current Revenue (₹ in crore)	310	383	454	628	601
Financial Assets/Liabilities	1.20	1.15	1.08	1.04	0.97

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

@ GSDP figures communicated by the Government adopted.

Appendix 1.4
(Reference: Paragraph 1.1; Page 1)

Part A: Abstract of Receipts and Disbursements for the year 2009-10

(₹ in crore)

Receipts		2009-10		2008-09		Disbursements		Non-Plan	Plan	Total	2009-10
2008-09											
	Section-A: Revenue										
2,458.50	I	Revenue receipts		2,841.32	2,570.48	I	Revenue expenditure-	1,994.87	1,088.58	3,083.45	3,083.45
725.35		-Tax revenue	867.74		680.52		General services	806.11	65.09	871.20	871.20
					959.29		Social Services-	488.11	776.57	1,264.68	1,264.68
628.64		-Non-tax revenue	642.92				-Education, Sports, Art and Culture	276.17	179.53	455.70	
							-Health and Family Welfare	115.00	157.70	272.70	
		-State's share of Union Taxes					-Water Supply, Sanitation, Housing and Urban Development	26.54	154.08	180.62	
1,104.51		Grants-in-aid from GOI	1,330.66				-Information and Broadcasting	1.47	1.30	2.77	
921.15		-Non-Plan grants	1,072.26				-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	12.79	108.68	121.47	
156.91		-Grants for UT Plan Schemes	218.73				-Labour and labour Welfare	10.44	10.28	20.72	
							-Social Welfare and Nutrition	42.82	163.67	206.49	
26.45		-Grants for Central and Centrally sponsored Plan Schemes	39.67				-Others	2.88	1.33	4.21	
					926.34		Economic Services-	696.18	246.92	943.10	943.10
							-Agriculture and Allied Activities	36.77	96.51	133.28	
							-Rural Development	7.34	8.30	15.64	
							-Special Areas Programmes	--	29.84	29.84	
							-Irrigation and Flood control	9.32	10.17	19.49	
							-Energy	589.38	8.20	597.58	
							-Industry and Minerals	2.56	32.11	34.67	
							-Transport	11.37	19.87	31.24	
							-Science, Technology and Environment	0.19	1.48	1.67	
							-General Economic Services	39.25	40.44	79.69	
					4.33		Grants-in-aid and Contributions-	4.47			4.47
111.98	II	Revenue deficit carried over to Section B		242.13		II	Revenue Surplus carried over to Section B				
2,570.48		Total		3,083.45	2,570.48		Total				3,083.45

		Receipts				Disbursements					
		Section-B : Others									
861.51	III	Opening Cash balance including Permanent Advances and Cash Balance Investment		1,022.86	..	III	Opening Overdraft from Reserve Bank of India				
	IV	Miscellaneous Capital receipts		33.26	260.86	IV	Capital Outlay-			369.04	369.04
					33.26		General Services-		44.15		44.15
					75.93		Social Services-	--	81.83		81.83
							-Education, Sports, Art and Culture	--	16.55		16.55
							-Health and Family Welfare		4.16		4.16
							-Water Supply, Sanitation, Housing and Urban Development		54.08		54.08
							-Information and Broadcasting		--		--
							-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		4.52		4.52
							-Social Welfare and Nutrition		1.42		1.42
							-Others		1.10		1.10
							Economic Services-	(-) 4.07	247.13		243.06
							-Agriculture and Allied Activities	--	13.97		13.97
							-Rural Development	--	--		--
							-Special Areas Programmes	--	--		--
							-Irrigation and Flood Control	--	36.94		36.94
							-Energy	(-) 4.07	51.78		47.71
							-Industry and Minerals		68.87		68.87
							-Transport		59.80		59.80
							-General Economic Services		15.77		15.77
							Total				
5.00	V	Recoveries of Loans and Advances-		4.76	2.87	V	Loans and Advances disbursed-			2.17	2.17
		-From Power Projects					-For Power Projects				
		-From Government Servants	4.52				-To Government Servants	2.16			
		-From Others	0.24				-To Others	0.01			
	VI	Revenue Surplus brought down			111.98	VI	Revenue Deficit brought down				242.13

Audit Report (Union Territory Finances) for the year ended 31 March 2010

		Receipts					Disbursements				
444.48	VII	Public debt receipts-		659.45	122.41	VII	Repayment of Public debt-				131.14
		-External debt					-External debt				
		-Internal debt	549.43				-Internal debt				
		- Net transactions under Ways and Means Advances			- Net transactions under Ways and Means Advances				
		- Net transactions under overdraft		..			-Repayment of Loans and Advances to Central Government			131.14	
		-Loans and Advances from Central Government	110.02	..							
	VIII	Appropriation to Contingency Fund		..		VIII	Appropriation to Contingency Fund				
	IX	Amount transferred to Contingency Fund		..		IX	Expenditure from Contingency Fund				
610.24	X	Public Account receipts-		835.54	400.25	X	Public Account disbursements-				613.35
169.83		-Small Savings and Provident Funds	215.33				-Small Savings and Provident Funds			167.42	
12.00		-Reserve Funds	12.96				-Reserve Funds			11.97	
102.97		-Suspense and Miscellaneous	145.39				-Suspense and Miscellaneous			(-) 2.16	
252.98		-Remittance	343.41				-Remittances			302.30	
72.46		-Deposits and Advances	118.45				-Deposits and Advances			133.82	
	XI	Closing Overdraft from Reserve Bank of India			1,022.86	XI	Cash Balance at end-				1,198.04
							-Cash in Treasuries and Local Remittances			3.02	
							-Deposits with Reserve Bank			0.16	
							-Departmental Cash Balance including permanent Advances			0.32	
							-Cash Balance Investment			1194.86	
1,921.23		Total		2,555.87	1,921.23		Total				2,555.87

Appendix 1.4
(Reference: Paragraph 1.7.1 ; Page 19)

**Part B: Summarised financial position of the Government
of Union Territory of Puducherry as on 31 March 2010**

(₹ in crore)

As on 31 March 2009	Liabilities		As on 31 March 2010
(1)	(2)		(3)
687.43	Internal Debt -		1,236.86
687.43	Market Loans bearing interest	1,187.43	
--	Market Loans not bearing interest		
--	Loans from Life Insurance Corporation of India		
--	Loans from other Institutions	49.43	
--	Ways and Means Advances		
--	Overdrafts from Reserve Bank of India		
2,118.50	Loans and Advances from Central Government -		2,097.38
--	Pre 1984-85 Loans		--
1,665.51	Non-Plan Loans	1,696.81	
451.94	Loans for State Plan Schemes	399.60	
--	Loans for Central Plan Schemes		
1.05	Loans for Centrally Sponsored Plan Schemes	0.97	
0.50	Contingency Fund		0.50
292.80	Small Savings, Provident Funds, etc.		340.72
213.85	Deposits		198.47
12.00	Reserve Funds		24.96
38.49	Remittance Balances		79.61
142.46	Surplus on Government Account -		(-) 101.63
	(i) Revenue deficit of the current year	(-) 242.12	
	(ii) Miscellaneous Deficit		
	Accumulated surplus at the beginning of the year	142.46	
	Less: Proforma dropping	(-) 1.97	
3,506.03			3,876.87
	Assets		
2,794.59	Gross Capital Outlay on Fixed Assets -		*3,128.41
817.03	Investments in shares of Companies, Corporations, etc.	867.50	
1,977.56	Other Capital Outlay	2,260.92	
25.69	Loans and Advances -		23.11
	Loans for Power Projects		

(1)	(2)	(3)
12.63	Other Development Loans	12.41
13.06	Loans to Government servants and Miscellaneous loans	10.70
	Reserve Fund Investments	11.97
	Advances	
(-) 337.11	Suspense and Miscellaneous Balances	(-) 484.66
1,022.86	Cash -	1,198.04
2.14	Cash in Treasuries	3.02
1020.72	Deposits with Reserve Bank	1,195.02
0.54	Departmental Cash Balance including	0.32
0.32	Permanent Advances	0.32
1,020.56	Cash Balance Investments	1,194.86
3,506.03		3,876.87

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

Explanatory Notes for Appendices 1.3 and 1.4

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

Appendix 2.1
(Reference: Paragraph 2.3.1; Page 28)

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

(₹ in lakh)

Sl.No.	Grant Number	Head of Account	Total provision (Original + Supplementary)	Expenditure	Savings
(1)	(2)	(3)	(4)	(5)	(6)
1.	6	2216 03 102 01 01	289.45	222.32	67.13
2.	6	2216 03 102 01 02	61.80	10.89	50.91
3.	6	2235 60 101 01 01	840.00	676.00	164.00
4.	6	2245 02 101 01 01	94.47	22.74	71.73
5.	6	2245 80 800 01 01	6,000.00	0.00	6,000.00
6.	6	3456 00 001 05 01	278.09	226.51	51.58
7.	6	3456 00 001 07 01	2,405.29	2,281.20	124.09
8.	8	3055 00 190 02 01	987.00	0.00	987.00
9.	8	3055 00 190 03 01	174.00	0.00	174.00
10.	9	3451 00 090 07 01	2,000.00	0.00	2,000.00
11.	10	2215 01 191 02 01	75.02	0.00	75.02
12.	10	2215 01 191 03 01	1,700.00	0.00	1,700.00
13.	10	2215 01 191 03 02	850.00	0.00	850.00
14.	10	2215 01 191 03 03	850.00	0.00	850.00
15.	10	2215 01 191 03 04	850.00	0.00	850.00
16.	10	2215 01 191 04 01	300.00	0.00	300.00
17.	10	2215 01 191 04 02	150.00	0.00	150.00
18.	10	2215 01 191 04 03	150.00	0.00	150.00
19.	10	2215 01 191 04 04	150.00	0.00	150.00
20.	10	2216 80 103 01 01	275.00	75.00	200.00
21.	10	2216 80 800 01 01	214.00	0.00	214.00
22.	10	2216 80 800 10 01	893.75	148.89	744.86
23.	10	2217 80 191 11 01	850.00	0.00	850.00
24.	10	2217 80 191 11 02	425.00	0.00	425.00
25.	10	2217 80 191 11 03	425.00	0.00	425.00
26.	10	2217 80 191 11 04	425.00	0.00	425.00
27.	10	2217 80 191 12 01	150.00	0.00	150.00
28.	10	2217 80 191 12 02	75.00	0.00	75.00

Audit Report (Union Territory Finances) for the year ended 31 March 2010

(1)	(2)	(3)	(4)	(5)	(6)
29.	10	2217 80 191 12 03	75.00	0.00	75.00
30.	10	2217 80 191 12 04	75.00	0.00	75.00
31.	10	2217 80 800 04 01	3,036.00	1,890.00	1,146.00
32.	10	2515 00 101 05 01	52.25	0.00	52.25
33.	10	2515 00 101 10 01	100.00	0.00	100.00
34.	10	2515 00 101 10 02	90.01	0.00	90.01
35.	10	2515 00 101 21 01	850.00	0.00	850.00
36.	10	2515 00 101 21 02	425.00	0.00	425.00
37.	10	2515 00 101 21 03	425.00	0.00	425.00
38.	10	2515 00 101 21 04	425.00	0.00	425.00
39.	10	2515 00 101 22 01	150.00	0.00	150.00
40.	10	2515 00 101 22 02	75.00	0.00	75.00
41.	10	2515 00 101 22 03	75.00	0.00	75.00
42.	10	2515 00 101 22 04	75.00	0.00	75.00
43.	10	3054 04 337 02 01	68.94	0.00	68.94
44.	10	3054 04 337 03 01	1,700.00	0.00	1,700.00
45.	10	3054 04 337 03 02	850.00	0.00	850.00
46.	10	3054 04 337 03 03	850.00	0.00	850.00
47.	10	3054 04 337 03 04	850.00	0.00	850.00
48.	10	3054 04 337 04 01	300.00	0.00	300.00
49.	10	3054 04 337 04 02	150.00	0.00	150.00
50.	10	3054 04 337 04 03	150.00	0.00	150.00
51.	10	3054 04 337 04 04	150.00	0.00	150.00
52.	12	2055 00 115 03 01	704.00	421.69	282.31
53.	15	2071 01 105 01 07	5,000.00	4,622.95	377.05
54.	15	2071 01 117 01 07	1,350.00	1,087.42	262.58
55.	16	2059 60 051 02 01	674.89	374.59	300.30
56.	16	2059 60 051 02 02	361.11	85.50	275.61
57.	16	2217 05 001 05 01	100.00	0.00	100.00
58.	16	4059 01 051 01 01	659.04	535.92	123.12
59.	16	4059 01 051 07 01	185.56	113.51	72.05
60.	16	4059 01 051 10 01	272.52	0.00	272.52
61.	16	4059 01 800 02 01	2,550.00	0.00	2,550.00
62.	16	4059 01 800 02 02	612.00	0.00	612.00
63.	16	4059 01 800 02 03	136.00	0.00	136.00
64.	16	4059 01 800 02 04	102.00	0.00	102.00

(1)	(2)	(3)	(4)	(5)	(6)
65.	16	4059 01 800 03 01	450.00	0.00	450.00
66.	16	4059 01 800 03 02	108.00	0.00	108.00
67.	16	4215 01 800 03 01	2,550.00	902.78	1,647.22
68.	16	4215 01 800 03 02	612.00	22.57	589.43
69.	16	4215 01 800 03 03	136.00	0.00	136.00
70.	16	4215 01 800 03 04	102.00	0.00	102.00
71.	16	4215 01 800 04 01	450.00	55.85	394.15
72.	16	4215 01 800 04 02	108.00	3.98	104.02
73.	16	4217 60 051 05 01	1,526.60	0.00	1,526.60
74.	16	4217 60 051 06 01	269.40	0.00	269.40
75.	16	4702 00 800 02 01	1,593.75	0.00	1,593.75
76.	16	4702 00 800 02 02	382.50	34.00	348.50
77.	16	4702 00 800 02 03	85.00	0.00	85.00
78.	16	4702 00 800 02 04	63.75	0.00	63.75
79.	16	4702 00 800 03 01	281.25	0.00	281.25
80.	16	4702 00 800 03 02	67.50	6.00	61.50
81.	16	4711 03 800 03 02	723.00	350.00	373.00
82.	16	4711 03 800 04 01	956.25	0.00	956.25
83.	16	4711 03 800 04 02	229.50	0.00	229.50
84.	16	4711 03 800 04 03	51.00	0.00	51.00
85.	16	4711 03 800 05 01	168.75	0.00	168.75
86.	16	5054 04 800 09 01	4,552.00	120.00	4,432.00
87.	16	5054 04 800 09 02	1,802.00	0.00	1,802.00
88.	16	5054 04 800 09 03	518.50	0.00	518.50
89.	16	5054 04 800 09 04	229.50	0.00	229.50
90.	16	5054 04 800 10 01	900.00	30.00	870.00
91.	16	5054 04 800 10 02	318.00	0.00	318.00
92.	16	5054 04 800 10 03	91.50	0.00	91.50
93.	17	2202 01 101 02 02	186.30	134.67	51.63
94.	17	2202 01 789 03 01	247.02	192.60	54.42
95.	17	2202 01 800 01 03	150.30	59.05	91.25
96.	17	2202 01 800 04 01	440.45	330.82	109.63
97.	17	2202 02 109 14 01	138.10	0.00	138.10
98.	17	2202 03 103 03 01	1,266.02	1,179.56	86.46
99.	17	2202 03 103 05 01	932.84	873.25	59.59
100.	17	2202 03 103 10 01	215.70	133.30	82.40

Audit Report (Union Territory Finances) for the year ended 31 March 2010

(1)	(2)	(3)	(4)	(5)	(6)
101.	17	2202 03 103 23 01	850.00	0.00	850.00
102.	17	2202 03 103 24 01	150.00	0.00	150.00
103.	17	2203 00 105 02 01	123.00	58.43	64.57
104.	17	2225 01 277 01 01	112.35	1.06	111.29
105.	17	2236 02 102 02 01	527.01	386.50	140.51
106.	17	2236 02 102 03 01	839.55	749.53	90.02
107.	18	2210 01 110 22 01	1,500.10	107.71	1,392.39
108.	18	2210 01 110 23 01	1,275.00	0.00	1,275.00
109.	18	2210 01 110 24 01	225.00	0.00	225.00
110.	18	2210 05 105 06 01	595.00	0.00	595.00
111.	18	2210 05 105 07 01	105.00	0.00	105.00
112.	18	2210 05 105 08 01	375.70	0.00	375.70
113.	18	2210 05 105 09 01	66.30	0.00	66.30
114.	18	2210 80 800 01 02	1,250.00	0.00	1,250.00
115.	18	2210 80 800 02 02	250.00	0.00	250.00
116.	18	2210 80 800 02 04	200.00	95.18	104.82
117.	19	2220 60 800 03 01	2,960.00	0.00	2,960.00
118.	19	2220 60 800 03 02	640.00	0.00	640.00
119.	19	2220 60 800 03 03	200.00	0.00	200.00
120.	19	2220 60 800 03 04	200.00	0.00	200.00
121.	19	3452 80 800 08 01	255.00	0.00	255.00
122.	19	3452 80 800 10 01	425.00	0.00	425.00
123.	19	3452 80 800 11 01	75.00	0.00	75.00
124.	19	3452 80 800 12 01	340.00	0.00	340.00
125.	19	3452 80 800 13 01	60.00	0.00	60.00
126.	19	3452 80 800 14 01	595.00	0.00	595.00
127.	19	3452 80 800 15 01	105.00	0.00	105.00
128.	19	3452 80 800 16 01	85.00	0.00	85.00
129.	21	2225 01 277 13 04	100.00	40.84	59.16
130.	21	2225 01 283 01 02	100.00	4.24	95.76
131.	21	2225 01 789 04 01	200.00	143.41	56.59
132.	21	2225 01 789 08 01	1,921.60	926.00	995.60
133.	21	2225 01 789 08 02	474.40	174.98	299.42
134.	21	2225 01 789 18 01	290.00	165.86	124.14
135.	21	2225 01 789 19 01	11,341.55	58.03	11,283.52
136.	21	2225 01 789 19 02	1,047.20	0.00	1,047.20

(1)	(2)	(3)	(4)	(5)	(6)
137.	21	2225 01 789 20 01	200.00	113.00	87.00
138.	21	2225 01 789 21 01	2,001.45	0.00	2,001.45
139.	21	2225 01 789 21 02	184.80	0.00	184.80
140.	21	2225 03 789 02 01	79.12	12.38	66.74
141.	21	2235 02 104 06 01	989.74	626.91	362.83
142.	22	2404 00 195 02 01	217.50	73.69	143.81
143.	22	4860 04 800 01 01	1,360.00	0.00	1,360.00
144.	22	4860 04 800 02 01	240.00	0.00	240.00
145.	22	6216 80 195 02 01	680.00	0.00	680.00
146.	22	6216 80 195 03 01	120.00	0.00	120.00
147.	22	6851 00 109 02 01	595.00	0.00	595.00
148.	22	6851 00 109 02 02	680.00	0.00	680.00
149.	22	6851 00 109 03 01	105.00	0.00	105.00
150.	22	6851 00 109 03 02	120.00	0.00	120.00
151.	24	2245 02 101 01 01	109.70	0.00	109.70
152.	24	2245 02 101 01 02	130.00	0.00	130.00
153.	24	2401 00 800 08 01	850.00	0.00	850.00
154.	24	2401 00 800 09 01	150.00	0.00	150.00
155.	25	2403 00 103 03 01	90.47	19.04	71.43
156.	25	2403 00 800 03 01	850.00	0.00	850.00
157.	25	2403 00 800 04 01	150.00	0.00	150.00
158.	26	2405 00 800 12 04	250.00	0.00	250.00
159.	27	2515 00 102 02 01	289.32	202.87	86.45
160.	28	2851 00 003 01 01	208.78	127.55	81.23
161.	28	2851 00 800 06 01	375.00	281.99	93.01
162.	28	2851 00 800 12 01	3,200.00	0.00	3,200.00
163.	28	2851 00 800 13 01	540.00	0.00	540.00
164.	28	2851 00 800 14 01	710.00	0.00	710.00
165.	28	2851 00 800 15 01	150.00	0.00	150.00
166.	28	4885 01 190 01 01	150.00	0.00	150.00
167.	29	2801 05 001 01 01	746.75	693.45	53.30
168.	29	2801 05 001 02 01	3,872.19	3,630.99	241.20
169.	29	2801 05 800 01 02	11,669.90	9,689.90	1,980.00
170.	29	2801 80 800 01 01	317.86	170.23	147.63
171.	29	4801 05 800 30 01	290.00	0.00	290.00
172.	29	4801 05 800 31 01	60.00	0.00	60.00

Audit Report (Union Territory Finances) for the year ended 31 March 2010

(1)	(2)	(3)	(4)	(5)	(6)
173.	29	4801 05 800 32 01	6,010.00	0.00	6,010.00
174.	29	4801 05 800 33 01	1,040.00	0.00	1,040.00
175.	29	4801 05 800 34 01	1,700.00	0.00	1,700.00
176.	29	4801 05 800 35 01	300.00	0.00	300.00
177.	29	4801 05 800 36 01	500.00	0.00	500.00
178.	29	4801 05 800 37 01	100.00	0.00	100.00
179.	32	2405 00 800 03 02	765.00	439.91	325.09
180.	32	2405 00 800 04 02	135.00	77.63	57.37
181.	32	4202 01 202 01 01	160.00	85.97	74.03
182.	32	4202 01 202 02 01	175.00	53.60	121.40
183.	32	4202 01 203 02 01	150.00	70.00	80.00
184.	32	4202 01 800 02 01	6,375.00	0.00	6,375.00
185.	32	4202 01 800 02 02	1,530.00	0.00	1,530.00
186.	32	4202 01 800 02 03	255.00	0.00	255.00
187.	32	4202 01 800 02 04	340.00	0.00	340.00
188.	32	4202 01 800 03 01	1,125.00	0.00	1,125.00
189.	32	4202 01 800 03 02	270.00	0.00	270.00
190.	32	4202 01 800 03 04	60.00	0.00	60.00
191.	32	4210 01 110 01 01	212.00	157.00	55.00
192.	32	5452 01 800 06 04	240.74	121.31	119.43
193.	32	5452 01 800 07 03	350.00	260.23	89.77
194.	32	5452 01 800 08 01	400.00	285.88	114.12
195.	32	5452 01 800 09 01	213.60	58.60	155.00
196.	32	5452 01 800 10 02	234.11	152.89	81.22
197.	32	5452 01 800 11 04	182.24	39.04	143.20
198.	33	2049 01 101 01 07	6,434.03	5,764.27	669.76
199.	33	2049 02 213 01 07	66.00	0.00	66.00
200.	33	2049 04 104 01 07	17,135.94	15,920.42	1,215.52
Total			1,77,594.67	59,264.08	1,18,330.59

Appendix 2.2
(Reference: Paragraph 2.3.3; Page 30)

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

(₹ in lakh)

Sl.No.	Grant No.	Head of Account	Total provision	Expenditure	Excess
(1)	(2)	(3)	(4)	(5)	(6)
1.	6	2029 00 101 03 01	250.20	343.21	93.01
2.	6	2029 00 101 05 01	243.75	301.49	57.74
3.	6	2039 00 001 01 01	271.50	338.81	67.31
4.	6	3456 00 190 02 01	0.00	66.00	66.00
5.	6	3456 00 800 01 01	100.00	599.92	499.92
6.	6	3456 00 800 04 01	0.01	330.18	330.17
7.	6	3456 00 800 04 04	0.00	117.40	117.40
8.	8	3055 00 190 01 01	200.00	510.00	310.00
9.	9	2052 00 090 01 01	837.75	1100.46	262.71
10.	9	2202 03 103 01 01	125.75	198.49	72.74
11.	10	2216 80 800 02 02	50.00	247.91	197.91
12.	10	2216 80 800 04 01	2,145.10	4505.10	2,360.00
13.	10	2216 80 800 04 02	555.00	1,075.00	520.00
14.	10	2216 80 800 04 04	68.00	188.00	120.00
15.	10	2217 01 191 01 01	100.00	250.00	150.00
16.	10	2217 05 800 01 01	80.00	135.00	55.00
17.	10	2217 05 800 02 01	407.46	764.40	356.94
18.	10	2217 80 001 03 01	0.01	317.48	317.47
19.	10	2217 80 191 01 02	20.00	100.00	80.00
20.	10	2217 80 191 14 01	0.01	354.00	353.99
21.	10	2217 80 191 15 01	0.01	79.00	78.99
22.	10	2250 00 103 01 01	126.26	177.25	50.99

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(1)	(2)	(3)	(4)	(5)	(6)
23.	10	2515 00 101 16 02	3.59	60.00	56.41
24.	10	2515 00 101 23 01	0.00	71.00	71.00
25.	10	3054 04 337 02 02	23.88	81.22	57.34
26.	10	3475 00 108 01 01	0.01	130.01	130.00
27.	15	2071 01 101 01 07	12,277.50	12,650.89	373.39
28.	15	2071 01 102 01 07	4,200.00	4,334.92	134.92
29.	15	2071 01 115 01 07	1,891.00	1,985.70	94.70
30.	16	2217 05 001 03 01	210.53	309.00	98.47
31.	16	2702 01 103 01 01	30.00	86.40	56.40
32.	16	4059 01 001 01 01	2,193.72	2,523.17	329.45
33.	16	4059 01 001 01 02	282.02	399.91	117.89
34.	16	4215 01 101 04 01	319.60	455.12	135.52
35.	16	4215 01 800 01 02	5.00	105.00	100.00
36.	16	4215 02 001 01 01	1,946.82	2,176.83	230.01
37.	16	4215 02 106 01 01	30.00	335.00	305.00
38.	16	4216 01 106 01 01	150.00	230.00	80.00
39.	16	4702 00 101 02 01	250.00	325.00	75.00
40.	16	4711 03 800 03 01	1,301.80	1,692.30	390.50
41.	16	5054 03 337 01 01	360.00	659.65	299.65
42.	16	5054 04 800 01 01	559.56	736.49	176.93
43.	16	5054 04 800 03 01	168.04	234.56	66.52
44.	16	5054 04 800 05 02	75.00	239.52	164.52
45.	16	5054 04 800 06 01	2,312.64	2,497.76	185.12
46.	16	5054 04 800 06 02	198.00	471.00	273.00
47.	17	2202 01 800 01 01	1,843.33	1,955.74	112.41
48.	17	2202 01 800 01 02	365.63	431.65	66.02
49.	17	2202 02 109 02 01	1,552.92	1,655.44	102.52
50.	17	2202 02 109 08 01	1,329.15	1,720.33	391.18

(1)	(2)	(3)	(4)	(5)	(6)
51.	17	2202 02 109 08 02	221.73	363.02	141.29
52.	17	2202 03 103 20 01	350.00	448.70	98.70
53.	17	2202 80 001 01 01	396.86	473.26	76.40
54.	17	2203 00 112 01 01	1,724.37	1,800.00	75.63
55.	17	2205 00 105 02 01	180.90	272.25	91.35
56.	17	2236 02 102 02 02	92.04	148.21	56.17
57.	17	2236 02 102 03 02	240.00	350.00	110.00
58.	17	2236 02 102 03 04	120.00	201.94	81.94
59.	18	2210 01 001 02 01	692.30	876.52	184.22
60.	18	2210 01 110 13 01	2,271.35	2,641.40	370.05
61.	18	2210 01 110 13 02	628.70	740.48	111.78
62.	18	2210 01 110 13 03	203.40	258.36	54.96
63.	18	2210 01 110 13 04	285.41	346.66	61.25
64.	18	2210 01 110 14 01	560.80	625.89	65.09
65.	18	2210 03 110 02 02	96.20	157.93	61.73
66.	18	2210 05 105 01 01	800.00	4,046.31	3,246.31
67.	18	2210 05 105 04 01	955.00	1,125.00	170.00
68.	18	2210 80 800 01 01	500.00	1,750.00	1,250.00
69.	19	2070 00 115 01 06	100.65	155.81	55.16
70.	21	2225 01 277 13 01	268.00	469.59	201.59
71.	21	2225 01 283 01 01	600.00	670.00	70.00
72.	21	2225 01 789 02 01	500.00	566.22	66.22
73.	21	2225 01 789 07 01	1,441.00	1,536.02	95.02
74.	21	2225 01 789 16 01	1,300.00	1,354.25	54.25
75.	21	2225 03 190 02 01	81.00	206.00	125.00
76.	21	2225 03 283 01 01	840.00	1,563.57	723.57
77.	21	2225 03 283 01 02	100.00	295.05	195.05
78.	21	2225 03 283 01 04	10.00	146.50	136.50

Audit Report (Union Territory Finances) for the year ended 31 March 2010

(1)	(2)	(3)	(4)	(5)	(6)
79.	21	2235 02 101 12 01	1,291.57	1,420.66	129.09
80.	21	2235 02 101 16 01	110.00	175.60	65.60
81.	21	2235 02 103 07 01	1,971.28	2,306.19	334.91
82.	22	2404 00 789 01 01	246.20	390.00	143.80
83.	24	2401 00 109 03 01	421.67	486.17	64.50
84.	24	2702 02 001 01 01	125.17	191.43	66.26
85.	25	2403 00 101 08 01	243.83	358.66	114.83
86.	25	2403 00 102 01 01	154.95	222.23	67.28
87.	28	2852 08 202 02 01	0.00	700.00	700.00
88.	28	4860 01 190 01 01	4,704.61	4,904.60	199.99
89.	29	2801 05 800 01 01	40,540.96	42,984.17	2,443.21
90.	29	4801 05 800 09 01	437.20	549.88	112.68
91.	29	4801 05 800 12 01	256.85	1,246.32	989.47
92.	32	4055 00 211 01 01	134.50	192.60	58.10
93.	32	4210 01 110 02 01	0.00	1,154.89	1,154.89
94.	33	2049 01 200 01 07	1.00	157.17	156.17
95.	33	2049 01 305 01 07	10.00	109.41	99.41
96.	33	2049 03 104 01 07	1,700.00	2,158.80	458.80
Total			1,07,370.05	1,33,950.43	26,580.38

Appendix 2.3
(Reference: Paragraph 2.3.4; Page 30)

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

(₹ in lakh)

Sl. No.	Grant No.	Head of Account	Original	Supplementary	Total	Expenditure	Savings
1.	12	2055 00 115 03	--	704.00	704.00	421.69	282.31
2.	16	2059 60 051 02	--	361.11	361.11	85.50	275.61
3.	16	2059 60 051 02	--	674.89	674.89	374.59	300.30
4.	17	2202 01 800 04	44.35	396.10	440.45	330.82	109.63
5.	17	2202 03 103 03	587.55	678.47	1,266.02	1,179.56	86.46
6.	17	2202 03 103 05	484.77	448.07	932.84	873.25	59.59
Total			1,116.67	3,262.64	4,379.31	3,265.41	1,113.90

Appendix 2.4
(Reference: Paragraph 2.3.5; Page 30)

Excessive/unnecessary re-appropriation of funds

(₹ in lakh)

Sl. No.	Grant No.	Head of Account	Original	Supplementary	Re-appropriation	Total provision	Expenditure	Savings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	06	2029 00 102 03 01	5.00	0.00	1.50	6.50	3.45	-3.05
2.	06	2029 00 103 02 01	105.06	0.00	36.85	141.91	70.90	-71.01
3.	06	2216 03 102 01 01	289.45	0.00	30.35	319.80	222.32	-97.48
4.	06	2245 80 001 01 01	50.20	0.00	2.80	53.00	42.20	-10.80
5.	06	3456 00 001 02 01	45.59	0.00	3.04	48.63	45.40	-3.23
6.	06	3456 00 001 05 02	18.10	0.00	0.40	18.50	16.86	-1.64
7.	08	2041 00 001 02 01	144.95	0.00	2.74	147.69	141.44	-6.25
8.	10	2217 80 001 01 01	68.22	0.00	5.72	73.94	65.32	-8.62
9.	10	2217 80 001 01 03	5.41	0.00	0.31	5.72	3.96	-1.76
10.	10	2515 00 003 01 01	0.01	0.00	1.56	1.57	0.00	-1.57
11.	12	2055 00 109 01 01	1,281.92	341.58	3.13	1,626.63	1,613.56	-13.07
12.	14	2058 00 103 01 01	793.75	160.70	2.26	956.71	951.19	-5.52
13.	16	2059 80 001 01 01	119.40	27.10	0.34	146.84	144.07	-2.77
14.	16	2059 80 001 02 01	848.04	90.70	0.14	938.88	934.54	-4.34
15.	16	2215 02 001 01 01	548.26	98.92	3.76	650.94	641.25	-9.69
16.	16	4702 00 800 02 01	1,593.75	0.00	2,001.78	3,595.53	0.00	-3,595.53
17.	16	4702 00 800 03 01	281.25	0.00	354.15	635.40	0.00	-635.40
18.	17	2202 02 109 04 01	2,398.22	760.98	0.45	3,159.65	3,155.95	-3.70
19.	17	2202 02 110 02 02	36.76	0.00	1.00	37.76	36.72	-1.04
20.	17	2202 03 103 11 02	110.04	0.00	8.72	118.76	98.03	-20.73
21.	17	2202 03 103 12 01	297.77	0.00	20.53	318.30	278.69	-39.61
22.	17	2204 00 101 02 02	10.67	0.00	0.71	11.38	10.17	-1.21

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
23.	17	2204 00 102 07 01	0.01	13.84	0.01	13.86	8.69	-5.17
24.	17	2205 00 105 04 02	29.65	0.00	1.25	30.90	25.24	-5.66
25.	18	2210 02 101 02 03	55.56	0.00	1.45	57.01	55.43	-1.58
26.	18	2210 03 104 02 01	85.5	26.92	0.04	112.46	110.01	-2.45
27.	18	2210 06 101 20 03	8.87	3.59	0.37	12.83	11.78	-1.05
28.	18	2211 00 101 02 03	3.32	10.66	0.03	14.01	12.76	-1.25
29.	19	3452 80 104 06 04	0.01	0.00	1.06	1.07	0.00	-1.07
30.	20	2230 03 101 10 01	48.05	16.05	0.91	65.01	62.02	-2.99
31.	20	2230 03 101 15 01	9.73	0.00	0.76	10.49	7.93	-2.56
32.	20	2230 03 101 16 01	0.01	40.58	0.07	40.66	37.53	-3.13
33.	21	2236 02 101 01 01	115.48	3.31	0.62	119.41	117.07	-2.34
34.	24	2401 00 789 01 02	35	0.00	1.00	36.00	37.99	1.99
35.	25	2403 00 101 02 01	13.96	0.00	2.05	16.01	13.80	-2.21
36.	32	5452 01 800 04 02	115.34	0.00	0.01	115.35	89.27	-26.08
Total								-4,593.57

Appendix 2.5
(Reference: Paragraph 2.3.6.; Page 30)

Cases of substantial surrenders made during 2009-10

(₹ in lakh)

Sl.No.	Grant Number	Head of Account	Total Provision	Surrenders
(1)	(2)	(3)	(4)	(5)
1.	06	2245 80 800 01 01	6,000.00	4,939.73
2.	08	3055 00 190 02 01	987.00	789.30
3.	09	3451 00 090 07 01	2,000.00	1,558.01
4.	10	2215 01 191 03 01	1,700.00	1,700.00
5.	10	2215 01 191 03 02	850.00	850.00
6.	10	2215 01 191 03 03	850.00	850.00
7.	10	2215 01 191 03 04	850.00	850.00
8.	10	2217 80 191 11 01	850.00	850.00
9.	10	2217 80 191 11 02	425.00	425.00
10.	10	2217 80 191 11 03	425.00	425.00
11.	10	2217 80 191 11 04	425.00	425.00
12.	10	2515 00 101 21 01	850.00	850.00
13.	10	2515 00 101 21 02	425.00	425.00
14.	10	2515 00 101 21 03	425.00	425.00
15.	10	2515 00 101 21 04	425.00	425.00
16.	10	3054 04 337 03 01	1,700.00	1,066.81
17.	16	4059 01 800 02 01	2,550.00	2,550.00
18.	16	4059 01 800 02 02	612.00	612.00
19.	16	4215 01 800 03 01	2,550.00	1,631.20
20.	16	4217 60 051 05 01	1,526.60	1,526.60
21.	16	4711 03 800 04 01	956.25	911.96
22.	16	5054 04 800 09 01	4,552.00	4,432.00
23.	16	5054 04 800 09 02	1,802.00	1,802.00

(1)	(2)	(3)	(4)	(5)
24.	16	5054 04 800 09 03	518.50	272.72
25.	16	5054 04 800 10 01	900.00	870.00
26.	19	2220 60 800 03 01	2,960.00	2,960.00
27.	19	2220 60 800 03 02	640.00	640.00
28.	19	2220 60 800 03 03	200.00	200.00
29.	19	2220 60 800 03 04	200.00	200.00
30.	19	3452 80 800 08 01	255.00	255.00
31.	19	3452 80 800 10 01	425.00	425.00
32.	19	3452 80 800 12 01	340.00	340.00
33.	19	3452 80 800 14 01	595.00	595.00
34.	19	3452 80 800 15 01	105.00	105.00
35.	19	3452 80 800 16 01	85.00	85.00
36.	22	4860 04 800 01 01	1,360.00	1,360.00
37.	22	4860 04 800 02 01	240.00	240.00
38.	22	6216 80 195 02 01	680.00	680.00
39.	22	6216 80 195 03 01	120.00	120.00
40.	22	6851 00 109 02 01	595.00	595.00
41.	22	6851 00 109 02 02	680.00	680.00
42.	22	6851 00 109 03 01	105.00	105.00
43.	22	6851 00 109 03 02	120.00	120.00
44.	24	2401 00 800 08 01	850.00	761.68
45.	25	2403 00 800 03 01	850.00	849.46
46.	28	2851 00 800 12 01	3,200.00	3,200.00
47.	28	2851 00 800 13 01	540.00	540.00
48.	28	2851 00 800 14 01	710.00	442.99
49.	29	4801 05 799 01 01	2,492.05	1,300.00
50.	29	4801 05 800 32 01	6,010.00	6,010.00
51.	29	4801 05 800 33 01	1,040.00	1,040.00
52.	29	4801 05 800 34 01	1,700.00	1,700.00

(1)	(2)	(3)	(4)	(5)
53.	32	4202 01 800 02 01	6,375.00	6,375.00
54.	32	4202 01 800 02 02	1,530.00	1,530.00
55.	32	4202 01 800 02 03	255.00	255.00
56.	32	4202 01 800 02 04	340.00	340.00
57.	32	4202 01 800 03 01	1,125.00	1,125.00
58.	32	4202 01 800 03 02	270.00	199.30
Total			72,146.40	66,835.76

Appendix 2.6
(Reference: Paragraph 2.3.7 ; Page 30)

List of grants in which anticipated savings were not surrendered

(₹ in crore)

Sl.No.	Grant Number	Description	Savings
Revenue			
1.	12	Police	3.69
2.	16	Public Works	6.22
3.	17	Education	6.67
4.	18	Medical	0.44
5.	20	Labour and Employment	0.18
6.	21	Social Welfare	146.23
7.	26	Fisheries	3.04
Total - Revenue			166.47

Appendix 2.7
(Reference: Paragraph 2.3.7; Page 30)

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

(₹ in crore)

Sl.No.	Grant Number	Description	Savings	Amount Surrendered	Amount not surrendered
Revenue					
1.	06	Revenue and Food	53.07	49.40	3.67
2.	10	District Administration	125.48	95.67	29.81
3.	32	Building programmes	3.70	0.88	2.82
Total - Revenue			182.25	145.95	36.30
Capital					
4.	16	Public Works	190.82	146.08	44.74
5.	32	Building programmes	99.51	98.24	1.27
Total - Capital			290.33	244.32	46.01
Total (Revenue and Capital)			472.58	390.27	82.31

Appendix 2.8
(Reference: Paragraph 2.3.8; Page 31)

**Details of rush of expenditure during last quarter of the year and
during March 2010**

Sl. No.	Grant No	Major Head	Total expenditure during the year (₹)	Expenditure incurred (₹)		Percentage to total expenditure	
				during last quarter of the year	during March 2010	during last quarter of the year	during March 2010
1.	17	2204 102 (2) (1)	22,40,462	19,15,219	15,16,366	85.48	67.68
2.	17	2205 105 (3) (1)	24,65,574	15,90,409	14,17,033	64.50	57.47
3.	16	2215 102 (1) (1)	9,00,000	5,64,064	4,60,606	62.67	51.18
4.	10	2236 103 (2) (1)	84,85,292	52,67,466	55,49,500	62.08	65.40
5.	10	3425 60 800 (2) (1)	44,85,160	41,11,854	40,34,559	91.68	89.95
6.	9	3451 091 (2) (1)	4,99,84,857	4,54,31,622	4,46,60,000	90.89	89.35
7.	32	4401 800 (1) (1)	40,90,000	33,11,863	26,02,886	80.97	63.64
8.	13	2056 00 101 (2) (1)	2,76,30,675	2,03,15,968	1,98,34,557	73.53	71.78
9.	9	2202 03 103 (2) (1)	26,59,684	18,73,886	17,48,472	70.46	65.74
10.	17	2205 102 (20) (1)	89,12,950	62,54,450	57,10,450	70.17	64.07
11.	17	2202 03 103 (6) (3)	5,14,43,786	3,12,74,976	2,60,18,754	60.79	50.58
12.	17	2205 105 (4) (2)	25,24,122	21,57,138	19,87,757	85.46	78.75
13.	18	2210 01 011 (20) (1)	8,76,51,754	7,29,68,826	7,24,04,214	83.25	82.60
14.	18	2210 01 001 (5) (2)	11,02,368	7,81,381	6,96,769	70.88	63.21
15.	6	2216 03 102 (2) (1)	2,22,32,088	1,71,70,261	1,62,97,361	77.23	73.31
16.	20	2230 01 102 (2) (1)	8,87,331	5,06,180	4,91,415	57.05	55.38
17.	25	2403 102 (3) (1)	1,29,77,977	98,93,856	92,67,511	76.24	71.41
18.	25	2403 102 (3) (2)	28,62,825	21,87,184	20,80,400	76.40	72.67
19.	26	2405 109 (2) 91)	15,25,627	10,53,895	9,75,518	69.08	63.94
20.	26	2405 800 (3) (1)	27,06,419	16,96,651	15,41,607	62.69	56.96
21.	16	2702 01 103 (1) (1)	86,39,956	56,42,180	48,94,743	65.30	56.65
22.	24	2702 02 001 (1) (1)	1,91,42,548	1,66,80,376	1,64,06,109	87.14	85.70
23.	28	2851 003 (1) (1)	1,27,54,842	77,00,036	68,43,624	60.37	53.66
24.	28	2851 104 (1) (1)	88,82,396	45,65,899	44,43,736	51.40	50.03
25.	6	3456 001 (5) (3)	11,89,180	9,16,168	8,62,041	77.04	72.49
26.	16	4059 01 051 (1) (1)	5,35,92,000	3,80,73,079	3,21,66,406	71.04	60.02
27.	32	4202 01 201 (1) (1)	1,55,57,000	1,14,27,855	84,28,385	73.36	54.11
28.	16	4711 03 800 (3) (1)	16,92,29,620	13,12,53,282	11,90,91,745	77.56	70.37
29.	29	4801 05 800 (2) (2)	24,82,921	15,68,247	14,81,271	63.16	59.66
30.	29	4801 05 800 (3) (2)	60,68,961	3,90,13,09	34,39,714	64.28	56.68
31.	29	4801 05 800 (4) (2)	21,96,876	12,79,295	11,03,309	58.23	50.22
32.	29	4801 05 800 (9) (1)	5,49,88,349	2,92,03,405	2,75,21,329	53.11	50.05
33.	16	5054 04 800 (6) (1)	24,97,76,000	18,72,64,102	17,75,46,478	74.97	71.08

Appendix 3.1
(Reference: Paragraph 3.1; Page 35)

Details of outstanding utilisation certificates

Sl. No.	Department	Number of certificates outstanding	Amount (₹ in crore)
1.	Adi-dravidar Welfare	58	19.43
2.	Agriculture	41	18.50
3.	Animal Husbandry	24	14.41
4.	Art and Culture	8	0.40
5.	Civil Supplies and Consumer Affairs	21	11.66
6.	Co-operation	80	24.17
7.	Education	29	24.59
8.	Electricity	1	**
9.	Fisheries and Fishermen Welfare	51	13.62
10.	Health and Family Welfare	6	2.07
11.	Hindu Religious Institutions	86	3.81
12.	Industries and Commerce	10	6.75
13.	Information Technology	3	0.36
14.	Labour	12	2.87
15.	Local Administration	957	147.80
16.	Rural Development	8	3.08
17.	Science, Technology and Environment	4	1.31
18.	Social Welfare	17	4.55
19.	Town and Country Planning	198	33.18
20.	Women and Child Development	15	21.57
	Total	1,629	354.13

** ₹ 77,000 only

Appendix 3.2
(Reference: Paragraph 3.2; Page 36)

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

Sl. No.	Name of the Autonomous Body/Authority	Year for which accounts have not been received
(1)	(2)	(3)
1.	Bharathiyar Palkalai Koodam	2008-09
2.	District Rural Development Agency	2008-09
3.	Fish Farmers Development Agency, Karaikal	2006-07 to 2008-09
4.	Fish Farmers Development Agency, Puducherry	2003-04 to 2008-09
5.	Karaikal Market Committee	2006-07 to 2008-09
6.	Krishi Vigyan Kendra, Puducherry	2008-09
7.	Mahatma Gandhi Post Graduate Institute of Dental Sciences	2008-09
8.	Mother Teresa Institute of Health Sciences	2008-09
9.	Nedungadu Commune Panchayat	2006-07 to 2008-09
10.	Neravy Commune Panchayat	2006-07 to 2008-09
11.	Perunthalaivar Kamarajar College of Education, Karaikal	2006-07 to 2008-09
12.	Perunthalaivar Kamarajar Institute of Engineering and Technology, Karaikal	2006-07 to 2008-09
13.	Pondicherry Council for Science and Technology	2006-07 to 2008-09
14.	Pondicherry e-Governance Society	2006-07 to 2008-09
15.	Pondicherry Engineering College	2008-09
16.	Pondicherry Experimental Solar Pond Power Project	2008-09
17.	Pondicherry Institute of Linguistic and Culture	2008-09
18.	Pondicherry Khadi and Village Industries Board	2008-09
19.	Pondicherry Market Committee	2006-07 to 2008-09
20.	Pondicherry Medical Relief Society for poor	2006-07 to 2008-09
21.	Pondicherry Slum Clearance Board	2008-09
22.	Pondicherry Slum Clearance Board, Mahe	2006-07 to 2008-09
23.	Pondicherry State Sports Council	2008-09

(1)	(2)	(3)
24.	Pondicherry Seed Certification Agency	2006-07 to 2008-09
25.	Pondicherry Veterinary College Society	2006-07 to 2008-09
26.	Rajiv Gandhi School of Sports	2008-09
27.	Sarva Shiksha Abiyan	2008-09
28.	State N.S.S Cell	2006-07 to 2008-09
29.	State Social Welfare Advisory Board	2006-07 to 2008-09
30.	The Indian National Trust for Art, Culture and Heritage	2006-07 to 2008-09
31.	T.R. Pattinam Commune Panchayat	2008-09

Appendix 3.3
(Reference: Paragraph 3.2; Page 36)

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

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

Appendix 3.4
(Reference: Paragraph 3.3; Page 37)

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

Sl. No	Name of the Department	Theft and Loss cases		Misappropriation/ Loss of Government Material		Total	
		Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)
1.	Adi Dravidar Welfare	--	--	1	1.55	1	1.55
2.	Agriculture	4	0.22	1	5.15	5	5.37
3.	Animal Husbandry	2	0.01	--	--	2	0.01
4.	Art and Culture	2	0.05	--	--	2	0.05
5.	Education	24	1.02	2	21.86	26	22.88
6.	Electricity	238	621.59	2	82.35	240	703.94
7.	Health and Family Welfare	9	0.27	--	--	9	0.27
8.	Information Technology	1	1.14	--	--	1	1.14
9.	Local Administration	4	1.96	--	--	4	1.96
10.	Police	1	NA	1	0.30	2	0.30
11.	Public Works	3	5.04	--	--	3	5.04
12.	Revenue and Disaster Management	1	0.03	1	0.84	2	0.87
13.	Tourism	1	0.50	--	--	1	0.50
14.	Women and Child Development	1	3.75	--	--	1	3.75
	Total	291	635.58	8	112.05	299	747.63

NA: Not available