

# **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 = 29.5 per cent)	7.7 per cent	
5(a)	Literacy (as per 2001 census) (All India Average = 64.8 per cent )	81.24 per cent	
(b)	Literacy (as per 2011 census) (All India Average = 73 per cent )	85.8 per cent	
6	Infant mortality (per 1,000 live births) (All India Average = 40 per 1,000 live births )	17 per 1000 live births	
7	Life Expectancy at birth (All India Average = 67.5 years)	68.35 years	
8	Gross State Domestic Product (GSDP) 2014-15 at current prices	₹ 25,819 crore	
9	GSDP CAGR (2005-06 to 2014-15)	13.94 per cent	
10	Per capita GSDP CAGR ( 2005- 06 to 2014-15 )	8.99 per cent	
11	GSDP CAGR (2005-06 to 2013-14)	12.91 per cent	
12	Population growth (2000-01 to 2010-11)	28.1 per cent	

<b>B. Financial data</b>			
<b>Particulars</b>		<b>Figures (in per cent)</b>	
<b>CAGR*</b>		<b>2005-06 to 2013-14</b>	<b>2013-14 to 2014-15</b>
<b>Union Territory of Puducherry</b>			
a	of Revenue Receipts	11.51	10.45
b	of Tax Revenue	18.82	4.63
c	of Non-Tax Revenue	11.18	9.04
d	of Total Expenditure	11.11	11.73
e	of Capital Expenditure	2.88	69.27
f	of Revenue Expenditure on Education	14.88	10.99
g	of Revenue Expenditure on Health	15.89	22.79
h	of Salary and wages	16.23	13.25
i	of Pension	20.63	12.10

\*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 2014) 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 the UT established under section 48(1) of the Government of the Union Territories Act, 1963 is in the nature of an imprest placed at the disposal of the Lieutenant Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

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

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

**Part C: Layout of Finance Accounts**

Statement (1)	Title (2)	Layout (3)
<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. Hence 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.
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.

(1)	(2)	(3)
Statement No.9	Statement of Guarantees given by the Government	Sector-wise summarized 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.
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.

<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
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 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)**

	2010-11	2011-12 (RE)	2012-13 (P)	2013-14 (QE)	2014-15 (AE)
Gross State Domestic Product (₹ in crore)	13,092	14,661	16,795	21,077	25,819
Growth rate of GSDP	6.40*	11.98	14.56	25.50	22.50
<i>Source:</i> Directorate of Economics and Statistics, Government of Puducherry RE: Revised Estimate; P: Provisional; QE: Quick Estimate; AE: Advance Estimate; * GSDP for 2009-10 was ₹ 12,304 crore and it increased to ₹ 13,092 crore in 2010-11 (an increase of 6.40 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 / $[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
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)

	2010-11	2011-12	2012-13	2013-14	2014-15
(1)	(2)	(3)	(4)	(5)	(6)
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>3,200(72)</b>	<b>2,771(60)</b>	<b>3,146(72)</b>	<b>4,308(72)</b>	<b>4,758 (74)</b>
<b>(i) Tax Revenue</b>	<b>1,074(34)</b>	<b>1,329(48)</b>	<b>1,917 (61)</b>	<b>1,904(44)</b>	<b>1,993 (42)</b>
Taxes on Agricultural Income	Nil	Nil	Nil	Nil	Nil
Taxes on Sales, Trade, etc	595	750	1,287	1,256	1,313
State Excise	379	447	504	512	545
Taxes on Vehicles	48	54	52	52	59
Stamp Duty and Registration fees	51	77	73	83	75
Land Revenue	1	1	1	1	1
Taxes on Goods and Passengers	Nil	Nil	Nil	Nil	Nil
Other Taxes	Nil	Nil	Nil	Nil	Nil
<b>(ii) Non-Tax Revenue</b>	<b>743 (23)</b>	<b>153(6)</b>	<b>118 (4)</b>	<b>1,193(28)</b>	<b>1,300 (27)</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>1,383(43)</b>	<b>1,289(46)</b>	<b>1,111(35)</b>	<b>1,211(28)</b>	<b>1,465 (31)</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>4</b>	<b>4</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>4. Total Revenue and Non-debt capital receipts (1+2+3)</b>	<b>3,204</b>	<b>2,775</b>	<b>3,149</b>	<b>4,311</b>	<b>4,760</b>
<b>5. Public Debt Receipts</b>	<b>854(19)</b>	<b>788(17)</b>	<b>529(12)</b>	<b>750(13)</b>	<b>704 (11)</b>
Internal Debt and Market Loan	677	703	424	663	614
Net transactions under Ways and Means Advances and Overdrafts	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	177	85	105	87	90
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>4,058</b>	<b>3,563</b>	<b>3,678</b>	<b>5,061</b>	<b>5,464</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>393 (9)</b>	<b>1,059(23)</b>	<b>715(16)</b>	<b>911(15)</b>	<b>982 (15)</b>
<b>9. Total Receipts of the UT (6+7+8)</b>	<b>4,451</b>	<b>4,622</b>	<b>4,393</b>	<b>5,972</b>	<b>6,446</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>3,540(73)</b>	<b>3,222(71)</b>	<b>3,051(72)</b>	<b>4,483(78)</b>	<b>4,800 (74)</b>
(i) Plan	1,221(34)	1,267(39)	984(32)	1,351(30)	1,554 (32)
(ii) Non-Plan	2,319(66)	1,955(61)	2,067(68)	3,132(70)	3,246 (68)

(1)	(2)	(3)	(4)	(5)	(6)
(iii) General Services (including interest payments)	865	968	1,139	1,235	1,417
(iv) Social Services	1,379	1,498	1,252	1,661	1,831
(v) Economic Services	1,292	752	655	1,582	1,544
(vi) Grants-in-aid and contributions	4	4	5	5	8
<b>11. Capital Expenditure</b>	<b>371(8)</b>	<b>375(8)</b>	<b>315(7)</b>	<b>362(6)</b>	<b>614 (10)</b>
(i) Plan	369(99)	381	309(98)	356(98)	601(98)
(ii) Non-Plan	2(1)	(-)6 <sup>&amp;</sup>	6(2)	6(2)	13(2)
(iii) General Services	51	49	54	47	87
(iv) Social Services	103	121	98	108	313
(v) Economic Services	217	205	163	207	214
<b>12. Disbursement of Loans and Advances</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>13. Total (10+11+12)</b>	<b>3,913</b>	<b>3,599</b>	<b>3,367</b>	<b>4,846</b>	<b>5,415</b>
<b>14. Repayments of Public Debt</b>	<b>148(3)</b>	<b>157(3)</b>	<b>189*(4)</b>	<b>204(4)</b>	<b>183(3)</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	Nil	Nil	15	33	48
Net transactions under Ways and Means Advances and Overdraft	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	148	157	174	171	135
<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>4,061</b>	<b>3,756</b>	<b>3,556</b>	<b>5,050</b>	<b>5,598</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>772(16)</b>	<b>795(18)</b>	<b>717(17)</b>	<b>709(12)</b>	<b>845(13)</b>
<b>19. Total disbursement by the UT (16+17+18)</b>	<b>4,833</b>	<b>4,551</b>	<b>4,273</b>	<b>5,759</b>	<b>6,443</b>
<i>Part C. Deficits</i>					
<b>20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)</b>	<b>(-)340</b>	<b>(-)451</b>	<b>(+)95</b>	<b>(-)175</b>	<b>(-) 42</b>
<b>21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)</b>	<b>(-)709</b>	<b>(-)824</b>	<b>(-)218</b>	<b>(-)535</b>	<b>(-)655</b>
<b>22. Primary Deficit (21+23)</b>	<b>(-)378</b>	<b>(-)434</b>	<b>(+)233</b>	<b>(-)58</b>	<b>(-)117</b>
<i>Part D. Other data</i>					
<b>23. Interest Payments (included in revenue expenditure)</b>	<b>331</b>	<b>390</b>	<b>451</b>	<b>477</b>	<b>538</b>
<b>24. Financial Assistance to local bodies etc.</b>	<b>559</b>	<b>444</b>	<b>360</b>	<b>487</b>	<b>661</b>

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

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

(1)	(2)	(3)	(4)	(5)	(6)
<b>25. Ways and Means Advances/Overdraft availed (days)</b>	Nil	Nil	Nil	Nil	Nil
Ways and Means Advances availed (days)	Nil	Nil	Nil	Nil	Nil
Overdraft availed (days)	Nil	Nil	Nil	Nil	Nil
<b>26. Interest on Ways and Means Advances/Overdraft</b>	Nil	Nil	Nil	Nil	Nil
<b>27. Gross State Domestic Product (GSDP)<sup>@</sup></b>	<b>13,092</b>	<b>14,661</b>	<b>16,795</b>	<b>21,077</b>	<b>25,819</b>
<b>28. Outstanding Fiscal liabilities (year end)</b>	<b>4,588</b>	<b>5,441</b>	<b>5,880</b>	<b>6,555</b>	<b>7,030</b>
<b>29. Outstanding guarantees (year end) (including interest)</b>	<b>8</b>	<b>6</b>	<b>5</b>	<b>5</b>	<b>29</b>
<b>30. Maximum amount guaranteed (year end)</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>38</b>
<b>31. Number of incomplete projects</b>	<b>110</b>	<b>90</b>	<b>40</b>	<b>23</b>	<b>12</b>
<b>32. Capital blocked in incomplete projects</b>	<b>109</b>	<b>99</b>	<b>105.07</b>	<b>82.88</b>	<b>20.14</b>
<b>Part E: Fiscal Health Indicators</b>					
<b>I Resource Mobilization</b>					
Own Tax revenue/GSDP	0.08	0.09	0.11	0.09	0.08
Own Non-Tax Revenue/GSDP	0.06	0.01	0.01	0.06	0.05
Central Transfers/GSDP	Nil	Nil	Nil	Nil	Nil
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	0.30	0.25	0.20	0.23	0.21
Total Expenditure/Revenue Receipts	1.22	1.30	1.07	1.12	1.14
Revenue Expenditure/Total Expenditure	0.90	0.90	0.91	0.93	0.89
Expenditure on Social Services/Total Expenditure	0.38	0.45	0.40	0.37	0.40
Expenditure on Economic Services/Total Expenditure	0.38	0.27	0.24	0.37	0.32
Capital Expenditure/Total Expenditure	0.09	0.10	0.09	0.07	0.11
Capital Expenditure on Social and Economic Services/Total Expenditure	0.08	0.09	0.08	0.07	0.10
<b>III Management of Fiscal Imbalances</b>					
Revenue deficit (surplus)/GSDP	(-) 0.025	(-)0.031	(+)0.006	(-)0.008	(-) 0.002
Fiscal deficit/GSDP	(-) 0.054	(-)0.056	(-)0.013	(-)0.025	(-) 0.025
Primary Deficit (surplus) /GSDP	(-) 0.03	(-) 0.03	(+)0.01	(-)0.003	(-) 0.005
Revenue Deficit/Fiscal Deficit	0.48	0.55	(-)0.44	0.33	0.06
Primary Revenue Balance/GSDP	(-) 0.001	(-)0.004	(+)0.033	(+)0.014	(+) 0.019

@ GSDP figures communicated by the UT Government adopted

(1)	(2)	(3)	(4)	(5)	(6)
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	0.35	0.37	0.35	0.31	0.27
Fiscal Liabilities/RR	1.43	1.96	1.87	1.52	1.48
Primary deficit <i>vis-à-vis</i> quantum spread	6.87	(-)2.25	0.65	(-)0.06	(-) 0.12
Debt Redemption (Principal +Interest)/ Total Debt Receipts	0.52	0.65	1.14	0.86	0.96
<b>V Other Fiscal Health Indicators</b>					
Return on Investment (₹ in crore)	4.84	3.51	1.01	6.30	1.63
Balance from Current Revenue (₹ in crore)	629	466	522.35	528.30	641.00
Financial Assets/Liabilities	0.91	0.87	0.87	0.86	0.86

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

**Appendix 1.4**  
**(Reference: Paragraph 1.1.1; Page 2)**

**Part A: Abstract of Receipts and Disbursements for the year 2014-15**

(₹ in crore)

2013-14		Receipts			2014-15		Disbursements			2014-15	
				2014-15	2013-14		Non-Plan	Plan	Total	2014-15	
		<b>Section-A: Revenue</b>									
<b>4,307.61</b>	<b>I</b>	<b>Revenue receipts</b>		<b>4,757.90</b>	<b>4,482.74</b>	<b>I</b>	<b>Revenue expenditure-</b>	<b>3,245.59</b>	<b>1,554.34</b>	<b>4,799.93</b>	<b>4,799.93</b>
1,904.51		Tax revenue	1,992.74		<b>1,234.91</b>		<b>General services</b>	<b>1,362.34</b>	<b>54.18</b>	<b>1,416.52</b>	
					<b>1,661.09</b>		<b>Social Services-</b>	<b>717.46</b>	<b>1,113.79</b>	<b>1,831.25</b>	
1,192.59		Non-tax revenue	1,300.36		584.95		Education, Sports, Art and Culture	370.46	278.79	649.25	
					350.87		Health and Family Welfare	198.92	231.91	430.83	
Nil		State's share of Union Taxes	Nil		240.96		Water Supply, Sanitation, Housing and Urban Development	48.73	202.35	251.08	
1,210.51		Grants-in-aid from GoI	1,464.80		3.01		Information and Broadcasting	1.86	1.36	3.22	
513.50		Non-Plan grants	513.00		152.78		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	15.36	119.95	135.31	
663.69		Grants for UT Plan Schemes	803.44		24.86		Labour and labour Welfare	14.02	10.53	24.55	
					298.38		Social Welfare and Nutrition	64.21	267.11	331.32	
33.32		Grants for Central and Centrally sponsored Plan Schemes	148.36		5.28		Others	3.90	1.79	5.69	
					<b>1,581.97</b>		<b>Economic Services-</b>	<b>1,158.09</b>	<b>386.37</b>	<b>1,544.46</b>	
					257.86		Agriculture and Allied Activities	136.64	120.40	257.04	
					29.67		Rural Development	10.36	21.72	32.08	
					4.63		Special Areas Programmes	Nil	5.07	5.07	
					23.51		Irrigation and Flood control	13.62	11.33	24.95	
					1,115.85		Energy	964.48	5.22	969.70	
					54.83		Industry and Minerals	3.48	139.66	143.14	
					34.92		Transport	15.94	32.17	48.11	
					3.23		Science, Technology and Environment	0.24	2.24	2.48	
					57.47		General Economic Services	13.33	48.56	61.89	
					<b>4.77</b>		<b>Grants-in-aid and Contributions-</b>	<b>7.70</b>	<b>Nil</b>	<b>7.70</b>	
<b>175.13</b>	<b>II</b>	Revenue deficit carried over to Section B		<b>42.03</b>		<b>II</b>	Revenue Surplus carried over to Section B				
<b>4,482.74</b>		<b>Total</b>		<b>4,799.93</b>	<b>4,482.74</b>		<b>Total</b>				<b>4,799.93</b>

Receipts					Disbursements							
Section-B : Others												
1,019.65	III	Opening Cash balance including Permanent Advances and Cash Balance Investment		1,232.06	Nil	III	Opening Overdraft from Reserve Bank of India					Nil
Nil	IV	Miscellaneous Capital receipts		Nil	362.50	IV	Capital Expenditure-	12.68	600.93	613.61	613.61	
					47.37		General Services	Nil	86.96	86.96		
					108.42		Social Services-	Nil	312.44	312.44		
					15.43		Education, Sports, Art and Culture	Nil	12.67	12.67		
					10.02		Health and Family Welfare	Nil	9.66	9.66		
					81.02		Water Supply, Sanitation, Housing and Urban Development	Nil	100.07	100.07		
					Nil		Information and Broadcasting	Nil	Nil	Nil		
					0.55		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	Nil	1.18	1.18		
					0.79		Social Welfare and Nutrition	Nil	0.50	0.50		
					0.61		Others	Nil	188.36	188.36		
					206.71		Economic Services-	12.68	201.53	214.21		
					21.34		Agriculture and Allied Activities	Nil	15.40	15.40		
					Nil		Rural Development	Nil	Nil	Nil		
					Nil		Special Areas Programmes	Nil	Nil	Nil		
					19.28		Irrigation and Flood Control	Nil	44.24	44.24		
					83.56		Energy	12.68	43.74	56.42		
					14.83		Industry and Minerals	Nil	13.63	13.63		
					60.75		Transport	Nil	75.61	75.61		
					6.95		General Economic Services	Nil	8.91	8.91		
3.01	V	Recoveries of Loans and Advances-	2.45	2.45	1.30	V	Loans and Advances disbursed-	1.45	Nil	1.45	1.45	
Nil		From Power Projects	Nil		Nil		For Power Projects	Nil	Nil	Nil		
2.73		From Government Servants	2.25		1.30		To Government Servants	1.45	Nil	1.45		
0.28		From Others	0.20		Nil		To Others	Nil	Nil	Nil		
	VI	Revenue Surplus brought down			175.13	VI	Revenue Deficit brought down					42.03

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		Receipts			Disbursements						
<b>750.37</b>	<b>VII</b>	Public debt receipts-		<b>703.62</b>	<b>203.78</b>	<b>VII</b>	Repayment of Public debt-	117.38	66.00	183.38	<b>183.38</b>
Nil		External debt	Nil		Nil		External debt	Nil	Nil	Nil	
663.40		Internal debt	613.57		32.89		Internal debt	Nil	47.72	47.72	
Nil		Net transactions under Ways and Means Advances	Nil		Nil		Net transactions under Ways and Means Advances	Nil	Nil	Nil	
Nil		Net transactions under overdraft	Nil		170.89		Repayment of Loans and Advances to Central Government	117.38	18.28	135.66	
86.97		Loans and Advances from Central Government	90.05								
Nil	<b>VIII</b>	Appropriation to Contingency Fund	Nil		Nil	<b>VIII</b>	Appropriation to Contingency Fund				Nil
Nil	<b>IX</b>	Amount transferred to Contingency Fund	Nil		Nil	<b>IX</b>	Expenditure from Contingency Fund				Nil
<b>910.80</b>	<b>X</b>	Public Account receipts-		<b>981.76</b>	<b>709.06</b>	<b>X</b>	Public Account disbursements-				<b>844.53</b>
266.34		Small Savings and Provident Funds	289.93		233.54		Small Savings and Provident Funds			238.84	
50.00		Reserve Funds	95.56		Nil		Reserve Funds			Nil	
5.43		Suspense and Miscellaneous	(-) 2.49		(-) 1.43		Suspense and Miscellaneous			23.05	
319.44		Remittance	402.96		287.14		Remittance			352.99	
269.59		Deposits and Advances	195.80		189.81		Deposits and Advances			229.65	
Nil	<b>XI</b>	Closing Overdraft from Reserve Bank of India	Nil		1,232.06	<b>XI</b>	Cash Balance at end-			1,234.89	<b>1,234.89</b>
					Nil		Cash in Treasuries and Local Remittances			Nil	
					0.15		Deposits with Reserve Bank			0.15	
					1.85		Departmental Cash Balance including permanent advances			1.94	
					1,230.06		Cash Balance Investment including investment of earmarked funds			1,232.80	
<b>2,683.83</b>		<b>Total</b>		<b>2,919.89</b>	<b>2,683.83</b>		<b>Total</b>				<b>2,919.89</b>

**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 2015**

(₹ in crore)

As on 31 March 2014	Liabilities	As on 31 March 2015	
(1)	(2)	(3)	
<b>3,655.61</b>	<b>Internal Debt -</b>		<b>4,221.46</b>
3,122.06	Market Loans bearing interest	3592.44	
Nil	Market Loans not bearing interest	Nil	
Nil	Loans from Life Insurance Corporation of India	Nil	
533.55	Loans from other Institutions	629.02	
Nil	Ways and Means Advances	Nil	
Nil	Overdrafts from Reserve Bank of India	Nil	
<b>1,902.61</b>	<b>Loans and Advances from Central Government -</b>		<b>1,857.00</b>
Nil	Pre 1984-85 Loans	Nil	
1,687.60	Non-Plan Loans	1,660.27	
214.39	Loans for State Plan Schemes	196.19	
Nil	Loans for Central Plan Schemes	Nil	
0.62	Loans for Centrally Sponsored Plan Schemes	0.54	
<b>0.50</b>	<b>Contingency Fund</b>		<b>0.50</b>
<b>447.94</b>	<b>Small Savings, Provident Funds, etc.</b>		<b>499.03</b>
<b>512.13</b>	<b>Deposits</b>		<b>478.15</b>
<b>123.63</b>	<b>Reserve Funds</b>		<b>219.19</b>
<b>109.96</b>	<b>Remittance Balances</b>		<b>159.92</b>
<b>20.27</b>	<b>Suspense and Miscellaneous Balances</b>		<b>(-)5.27</b>
<b>6,772.65</b>			<b>7,429.98</b>
	<b>Assets</b>		
<b>4,555.16</b>	<b>Gross Capital Outlay on Fixed Assets -</b>		<b>*5,168.76</b>
981.85	Investments in shares of Companies, Corporations, etc.	998.93	
3,573.31	Other Capital Outlay	4,169.83	

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



(1)	(2)		(3)
<b>12.41</b>	<b>Loans and Advances -</b>		<b>11.42</b>
Nil	Loans for Power Projects	Nil	
8.40	Other Development Loans	8.20	
4.01	Loans to Government servants and Miscellaneous loans	3.22	
<b>86.92</b>	<b>Reserve Fund Investments</b>		<b>244.92</b>
<b>0.62</b>	<b>Advances</b>		<b>0.48</b>
<b>1,145.14</b>	<b>Cash -</b>		<b>989.97</b>
Nil	Cash in Treasuries	Nil	
0.15	Deposits with Reserve Bank	0.15	
1.85	Departmental Cash Balance including Permanent Advances	1.94	
1,143.14	Cash Balance Investments	987.88	
<b>972.40</b>	<b>Deficit on Government Account -</b>		<b>1,014.43</b>
(-) 175.13	(i) Revenue surplus(+)/deficit(-) of the current year	(-)42.03	
Nil	(ii) Miscellaneous Deficit	Nil	
(-) 797.44	Accumulated deficit at the beginning of the year	(-)972.40	
0.17	Less: Proforma dropping	Nil	
<b>6,772.65</b>			<b>7,429.98</b>

**Explanatory Notes for Appendices 1.3 and 1.4**

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

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

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

(₹ in lakh)

Sl.No.	Grant	Heads of Account					Provision	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)
1	01	2011	02	800	01	01	170.00	0.00	170.00
2	06	2029	00	800	04	01	346.10	61.77	284.33
3	06	2245	02	101	01	01	100.00	28.73	71.27
4	06	2408	01	102	04	01	500.00	0.00	500.00
5	06	2408	01	789	01	01	100.00	0.00	100.00
6	06	3456	00	001	05	01	472.52	320.50	152.02
7	08	5055	00	800	01	01	150.00	0.00	150.00
8	09	3451	00	091	02	01	334.90	142.96	191.94
9	09	3451	00	091	07	01	900.00	499.99	400.01
10	10	2216	80	800	02	01	303.00	174.13	128.87
11	10	2216	80	800	10	01	3,547.70	0.00	3,547.70
12	10	2216	80	800	12	01	350.95	0.00	350.95
13	10	2217	01	191	01	01	596.20	378.52	217.68
14	10	2217	01	191	01	02	161.10	102.56	58.54
15	10	2217	05	800	03	01	2,244.00	1,584.65	659.35
16	10	2217	80	001	02	01	150.60	98.44	52.16
17	10	2217	80	800	04	01	22,377.58	777.00	21,600.58
18	10	2515	00	101	01	01	334.05	264.68	69.37
19	10	2515	00	101	05	01	98.45	0.00	98.45
20	10	2515	00	101	30	01	137.74	0.00	137.74
21	10	3475	00	108	03	01	100.00	0.00	100.00
22	12	2055	00	115	03	01	691.40	135.73	555.67
23	12	2055	00	115	04	01	775.47	557.00	218.47
24	12	2070	00	107	01	01	536.58	286.03	250.55
25	16	2059	60	051	02	01	350.90	176.46	174.44
26	16	2059	80	051	05	04	394.72	268.60	126.12
27	16	2215	01	789	01	01	200.00	90.00	110.00
28	16	4059	01	051	10	01	1,528.09	415.94	1,112.15
29	16	4059	01	800	02	01	1,100.00	694.75	405.25
30	16	4215	01	102	02	01	400.02	0.00	400.02
31	16	4215	01	800	03	03	500.00	22.22	477.78
32	16	4215	01	800	03	04	500.00	0.00	500.00
33	16	4702	00	800	02	01	1,500.00	990.00	510.00
34	16	4702	00	800	02	03	322.00	29.40	292.60
35	16	4711	03	800	04	01	2,300.00	865.00	1,435.00
36	16	4711	03	800	04	03	399.00	106.98	292.02

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(1)	(2)	(3)					(4)	(5)	(6)
37	16	5054	04	800	09	01	2,800.00	1,650.00	1,150.00
38	16	5054	04	800	09	02	700.00	400.00	300.00
39	16	5054	04	800	09	03	499.00	72.17	426.83
40	17	2202	02	105	01	01	195.00	118.30	76.70
41	17	2202	02	109	14	01	230.00	0.00	230.00
42	17	2202	02	109	14	02	60.00	0.00	60.00
43	17	2202	03	103	04	02	677.01	522.71	154.30
44	17	2202	03	103	15	02	203.47	153.04	50.43
45	17	2202	80	003	01	01	163.25	0.00	163.25
46	17	2205	00	107	08	01	100.00	0.00	100.00
47	17	2225	01	277	01	01	234.00	24.30	209.70
48	18	2210	01	001	02	01	186.86	119.22	67.64
49	18	2210	05	105	11	03	249.99	0.00	249.99
50	18	2210	05	105	11	04	250.00	0.00	250.00
51	18	2210	80	800	06	01	2,390.15	1,437.51	952.64
52	19	3452	80	104	07	01	767.50	491.55	275.95
53	19	3452	80	800	09	01	885.40	485.40	400.00
54	20	2230	03	800	01	01	59.55	0.00	59.55
55	21	2225	01	277	02	01	322.70	222.69	100.01
56	21	2225	01	277	02	02	200.00	116.31	83.69
57	21	2225	01	277	17	01	154.28	26.00	128.28
58	21	2225	01	789	23	02	619.00	394.68	224.32
59	21	2225	01	789	23	04	160.00	82.78	77.22
60	21	2225	01	789	25	02	300.00	184.98	115.02
61	21	2225	01	789	25	04	100.00	45.39	54.61
62	21	2225	01	789	26	01	700.00	400.00	300.00
63	21	2225	01	789	29	01	149.00	0.00	149.00
64	21	2225	03	789	02	01	320.00	244.55	75.45
65	21	2235	02	102	10	01	229.39	166.91	62.48
66	21	2235	02	103	18	01	232.71	0.00	232.71
67	22	2852	08	789	02	01	65.78	0.00	65.78
68	24	2401	00	105	04	01	82.68	0.86	81.82
69	24	2401	00	109	07	01	2,297.00	0.00	2,297.00
70	24	2401	00	109	07	02	528.00	0.00	528.00
71	24	2401	00	119	07	01	186.40	66.85	119.55
72	24	2401	00	789	09	01	158.00	0.00	158.00
73	24	2401	00	789	09	02	72.00	0.00	72.00
74	24	2401	00	800	11	01	755.40	92.66	662.74
75	24	2435	01	101	02	01	527.00	402.00	125.00
76	25	2403	00	800	09	01	76.32	1.78	74.54
77	27	2505	02	101	01	02	612.00	0.00	612.00
78	27	2505	02	101	02	01	437.00	37.02	399.98

(1)	(2)	(3)					(4)	(5)	(6)
79	27	2505	02	101	03	01	665.38	82.38	583.00
80	27	2505	02	101	04	01	233.00	91.47	141.53
81	28	2851	00	789	12	01	96.50	12.27	84.23
82	28	2851	00	800	15	01	96.98	46.88	50.10
83	28	4885	01	190	01	01	60.00	0.00	60.00
84	29	2049	60	101	01	01	327.62	187.07	140.55
85	29	4801	05	800	11	01	282.01	43.31	238.70
86	29	4801	05	800	49	01	397.60	118.44	279.16
87	29	4801	05	800	50	01	1,330.40	278.52	1,051.88
88	30	5051	02	200	06	01	498.00	0.00	498.00
89	32	2056	00	101	01	01	100.00	40.00	60.00
90	32	2205	00	106	01	01	101.00	1.00	100.00
91	32	3452	01	800	01	01	167.00	67.00	100.00
92	32	4210	01	110	04	03	304.00	50.00	254.00
93	32	4210	05	105	01	02	471.40	252.58	218.82
94	32	4235	02	800	01	01	74.20	0.00	74.20
95	32	4401	00	800	01	01	185.00	110.00	75.00
96	32	4405	00	104	01	04	493.33	388.43	104.90
97	32	4405	00	104	02	03	967.50	288.36	679.14
98	32	5452	01	800	28	01	725.00	0.00	725.00
99	32	5452	01	800	28	03	450.00	120.73	329.27
100	32	5452	01	800	28	04	565.00	332.14	232.86
101	32	5452	01	800	30	02	150.00	0.00	150.00
102	32	5452	01	800	32	01	150.00	0.00	150.00
103	33	2048	00	200	01	01	16,100.00	8,050.00	8,050.00
104	33	2049	02	213	01	07	66.00	0.00	66.00
105	33	2049	04	101	01	07	1,391.28	715.70	675.58
106	33	6004	02	101	01	07	3,697.80	1,820.20	1,877.60
<b>Total</b>							<b>95,054.91</b>	<b>30,128.18</b>	<b>64,926.73</b>

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

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

(₹ in lakh)

Sl.No.	Grant	Heads of Account					Provision	Expenditure	Excess
(1)	(2)	(3)					(4)	(5)	(6)
1	06	2039	00	001	01	01	407.60	539.72	132.12
2	08	3055	00	190	01	01	168.00	225.00	57.00
3	10	2216	80	800	04	01	1,001.00	1,363.50	362.50
4	10	2217	05	800	04	01	0.01	278.67	278.66
5	10	2217	80	800	06	01	1,900.00	7,300.00	5,400.00
6	10	2217	80	800	07	01	557.97	848.86	290.89
7	10	2575	60	101	01	01	359.75	520.29	160.54
8	10	3054	04	337	05	01	456.00	990.75	534.75
9	10	3054	04	337	06	01	91.20	209.91	118.71
10	10	3054	04	337	07	01	150.00	229.00	79.00
11	12	2055	00	001	02	01	0.01	57.39	57.38
12	12	2055	00	108	01	01	511.30	634.96	123.66
13	12	2055	00	109	01	03	186.00	270.49	84.49
14	16	4215	01	800	03	02	0.01	125.00	124.99
15	16	4711	01	103	02	04	0.01	1,325.63	1325.62
16	16	5054	04	800	05	01	417.99	2,329.99	1912.00
17	17	2202	01	108	01	03	30.00	94.74	64.74
18	17	2202	01	108	01	04	15.00	77.91	62.91
19	17	2202	80	800	08	01	283.57	725.66	442.09
20	18	2210	01	102	02	01	612.00	786.16	174.16
21	18	2210	01	110	05	04	234.02	301.48	67.46
22	18	2210	03	104	03	02	136.70	187.32	50.62
23	18	2211	00	101	02	01	283.40	357.15	73.75
24	19	2075	00	800	01	01	142.91	366.51	223.60
25	19	3452	80	104	06	01	289.65	456.99	167.34
26	21	2225	01	789	28	02	650.00	813.45	163.45
27	21	2225	03	190	02	01	206.00	306.00	100.00
28	21	2225	03	277	02	01	517.26	767.93	250.67
29	21	2235	02	101	08	01	18.00	70.48	52.48
30	21	2235	02	103	06	02	1.25	109.59	108.34
31	21	2236	02	101	02	01	247.26	711.06	463.80
32	21	2236	02	101	02	02	120.00	182.98	62.98
33	22	2852	08	789	01	01	130.00	195.78	65.78
34	24	2401	00	102	01	02	239.54	306.58	67.04
35	24	2401	00	108	03	01	10.00	200.00	190.00

(1)	(2)	(3)					(4)	(5)	(6)
36	24	2401	00	119	01	01	295.00	380.11	85.11
37	27	2515	00	800	05	01	5.49	80.49	75.00
38	28	4860	01	190	03	01	56.67	116.67	60.00
39	32	5452	01	800	33	04	0.01	79.01	79.00
40	33	2049	01	200	01	07	2,500.00	3,077.67	577.67
41	33	2049	01	200	03	07	300.00	437.59	137.59
42	33	2049	05	105	02	07	100.00	282.91	182.91
<b>Total</b>							<b>13,630.58</b>	<b>28,721.38</b>	<b>15,090.80</b>

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

(₹ in lakh)

Sl.No	Grant	Heads of Account					Provision	Re-appropriation	Total	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)	(7)	(8)
1	03	2013	00	104	01	01	291.80	26.16	317.96	243.85	74.11
2	06	2029	00	101	02	03	4.65	6.01	10.66	4.12	6.54
3	06	2235	60	101	01	04	15.00	14.00	29.00	0.00	29.00
4	06	2408	01	102	03	01	8,024.02	605.79	8,629.81	7,915.13	714.68
5	06	3456	00	800	03	01	17.08	8.11	25.19	7.84	17.35
6	06	3456	00	001	05	02	21.65	1.20	22.85	21.46	1.39
7	10	2217	05	001	02	02	37.92	1.31	39.23	36.29	2.94
8	10	2575	60	101	01	02	132.94	40.15	173.09	123.09	50.00
9	16	2059	80	051	05	04	394.72	32.05	426.77	268.60	158.17
10	16	4059	01	051	10	02	0.01	599.99	600.00	0.00	600.00
11	16	4059	01	800	02	01	1,100.00	221.00	1,321.00	694.75	626.25
12	16	4215	01	800	05	04	0.00	3.00	3.00	0.00	3.00
13	16	4702	00	800	02	02	0.00	35.00	35.00	0.00	35.00
14	17	2202	01	101	01	04	390.30	14.93	405.23	383.50	21.73
15	17	2202	01	800	04	01	655.22	58.27	713.49	577.87	135.62
16	17	2202	02	101	03	01	180.30	20.10	200.40	177.20	23.20
17	17	2202	02	109	06	01	12.60	51.97	64.57	8.06	56.51
18	17	2202	03	103	02	01	203.22	4.60	207.82	202.76	5.06
19	17	2204	00	101	01	01	112.80	73.19	185.99	108.35	77.64
20	17	2204	00	102	04	01	14.30	1.18	15.48	5.15	10.33
21	18	2210	01	110	05	02	1,946.70	4.75	1,951.45	1,946.08	5.37
22	18	2210	02	101	01	04	13.43	1.08	14.51	13.31	1.20
23	20	2230	01	111	01	01	0.01	29.99	30.00	0.00	30.00
24	21	2225	01	001	01	01	238.64	3.92	242.56	227.53	15.03
25	21	2225	01	277	04	04	68.50	2.27	70.77	65.57	5.20
26	21	2225	01	789	29	02	0.01	92.99	93.00	0.00	93.00
27	21	2235	02	001	02	01	81.50	13.20	94.70	79.05	15.65
28	21	2235	02	102	03	01	170.30	2.16	172.46	154.04	18.42
29	21	2235	02	789	07	01	1.50	1.50	3.00	1.49	1.51
30	21	2235	02	789	09	02	512.82	42.76	555.58	512.82	42.76
31	21	2236	02	101	01	01	383.05	8.84	391.89	367.47	24.42
32	23	3454	02	800	13	01	9.09	13.00	22.09	3.00	19.09
33	24	2406	01	102	06	01	33.86	14.68	48.54	22.44	26.10
34	25	2403	00	101	08	02	69.10	3.45	72.55	55.51	17.04
35	27	2515	00	102	02	02	97.90	1.90	99.80	83.54	16.26
36	29	4801	05	799	01	01	1,930.40	56.40	1,986.80	1,909.46	77.34

(1)	(2)	(3)					(4)	(5)	(6)	(7)	(8)
37	32	2235	02	800	05	01	0.01	59.99	60.00	0.00	60.00
38	32	2403	00	101	02	02	0.00	20.00	20.00	0.00	20.00
39	32	2403	00	101	02	04	0.00	5.00	5.00	0.00	5.00
40	32	4202	01	800	02	03	50.01	49.99	100.00	44.69	55.31
41	32	4210	01	800	03	02	0.01	49.98	49.99	0.00	49.99
42	32	4210	01	800	03	03	0.01	49.98	49.99	0.00	49.99
43	32	4405	00	104	01	03	0.01	99.99	100.00	0.00	100.00
44	32	4405	00	104	02	03	967.50	5.00	972.50	288.36	684.14
45	32	5452	01	800	34	03	0.00	10.00	10.00	0.00	10.00
46	32	5452	01	800	35	03	0.00	5.00	5.00	0.00	5.00
47	32	5452	01	800	36	04	0.00	2.00	2.00	0.00	2.00
<b>Total</b>							<b>18,182.89</b>	<b>2,467.83</b>	<b>20,650.72</b>	<b>16,552.38</b>	<b>4,098.34</b>



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

**Cases of substantial surrenders made during 2014-15**

(₹ in lakh)

Sl.No.	Grant Number	Heads of Account					Provision	Surrender
1	01	2011	02	800	01	01	170.00	170.00
2	08	5055	00	800	01	01	150.00	150.00
3	09	3451	00	091	02	01	334.90	172.78
4	10	2217	80	800	04	01	22,377.58	18,583.95
5	13	2056	00	101	01	03	22.00	11.25
6	16	4059	01	800	02	01	1,100.00	614.00
7	20	2230	03	101	07	01	20.00	20.00
8	24	2245	02	101	01	01	25.00	25.00
9	24	2245	02	101	01	02	45.00	45.00
10	24	2401	00	105	04	01	82.68	80.00
11	24	2401	00	109	07	02	528.00	339.37
12	24	2401	00	119	07	01	186.40	100.00
13	24	2401	00	119	07	02	13.61	13.00
14	24	2401	00	789	09	01	158.00	120.00
15	24	2401	00	789	09	02	72.00	44.00
16	24	2401	00	800	13	01	34.45	34.00
17	24	2401	00	800	13	02	17.95	17.00
18	24	2435	01	789	01	01	48.00	40.00
19	27	2505	02	101	02	01	437.00	390.00
20	27	2505	02	101	04	01	233.00	120.70
21	29	4801	05	800	11	01	282.01	235.00
22	29	4801	05	800	49	01	397.60	270.00
23	32	2056	00	101	01	01	100.00	60.00
24	32	2205	00	106	01	01	101.00	100.00
25	32	2230	03	101	02	01	22.50	18.00
26	32	2235	02	800	01	01	28.00	20.00
27	32	2235	02	800	02	01	58.00	34.00
28	32	2851	00	800	01	01	17.00	13.54
29	32	3452	01	800	01	01	167.00	100.00
30	32	4055	00	211	01	03	40.00	30.00
31	32	4055	00	211	01	04	40.00	30.00
32	32	4210	01	110	04	03	304.00	220.00
33	32	4235	01	800	03	01	50.00	47.00
<b>Total</b>							<b>27,662.68</b>	<b>22,267.59</b>

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

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

(₹ in crore)

Sl.No.	Grant Number	Description	Savings	Amount surrendered	Amount not surrendered
<b>Revenue</b>					
1	09	Secretariat	5.88	1.73	4.15
2	10	District Administration	202.92	185.84	17.08
3	20	Labour and Employment	2.38	1.02	1.36
4	24	Agriculture	45.33	15.32	30.01
5	25	Animal Husbandry	2.70	1.14	1.56
6	27	Community Development	19.40	10.56	8.84
7	29	Electricity	190.05	74.47	115.58
8	33	Public Debt	58.76	44.74	14.02
<b>Total - Revenue</b>			<b>527.42</b>	<b>334.82</b>	<b>192.60</b>
<b>Capital</b>					
9	16	Public Works	32.77	18.59	14.18
10	29	Electricity	16.89	11.56	5.33
11	32	Building Programmes	31.23	8.57	22.66
<b>Total - Capital</b>			<b>80.89</b>	<b>38.72</b>	<b>42.17</b>
<b>Grand Total</b>			<b>608.31</b>	<b>373.54</b>	<b>234.77</b>

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

**Details of rush of expenditure during last quarter of the year and during March 2015**

Sl. No.	Grant Number	Head of Account	Total expenditure during the year (₹)	Expenditure incurred (₹)		Percentage to total expenditure	
				During last quarter of the year	During March 2015	During last quarter of the year	During March 2015
1	10	2217 01 191 01 02	1,02,55,743	1,00,40,974	1,00,00,000	97.91	97.51
2		2217 01 191 01 04	42,22,869	40,41,877	40,03,353	95.71	94.80
3	16	3054 04 789 02 02	92,00,000	55,70,087	50,66,017	60.54	55.07
4	21	2235 60 110 01 01	98,47,798	77,74,450	71,93,448	78.95	73.05
5		2236 02 101 02 01	7,11,06,499	5,49,73,001	4,72,34,854	77.31	66.43
6	24	2401 00 113 03 01	84,33,458	78,39,412	71,83,326	92.96	85.18

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

**Details of outstanding Utilisation Certificates**

Sl. No.	Department	Number of certificates outstanding	Amount (₹ in lakh)
1	Adi-Dravidar Welfare	111	4,895.29
2	Agriculture	34	1,056.07
3	Animal Husbandry and Animal Welfare	12	504.06
4	Art and Culture	11	22.96
5	Civil Supplies and Consumer Affairs	10	517.26
6	Co-operation	30	1,624.44
7	Education	23	1,462.43
8	Fisheries and Fishermen Welfare	20	369.62
9	Health	1	584.00
10	Hindu Religious Institutions/WAKF Board	174	550.29
11	Industries	4	142.47
12	Information Technology	2	4.44
13	Labour	3	48.05
14	Local Administration	391	7,201.00
15	Science, Technology and Environment	9	490.84
16	Social Welfare	6	14.35
17	Tourism	1	1,100.00
18	Town and Country Planning	146	3,491.89
19	Women and Child Development	6	146.49
<b>Total</b>		<b>994</b>	<b>24,225.95</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	The Indian National Trust for Art, Culture and Heritage	2006-07 to 2012-13
2	Fishermen Co-operative Union, Karaikal	2006-07 to 2011-12
3	Puducherry Municipality	2008-09 to 2013-14
4	Oulgaret Municipality	2008-09 to 2013-14
5	Karaikal Municipality	2008-09 to 2013-14
6	Mahe Municipality	2008-09 to 2013-14
7	Yanam Municipality	2008-09 to 2013-14
8	Ariankuppam Commune Panchayat	2008-09 to 2013-14
9	Villianur Commune Panchayat	2008-09 to 2013-14
10	Bahour Commune Panchayat	2008-09 to 2013-14
11	Mannadipet Commune Panchayat	2008-09 to 2013-14
12	Nettapakkam Commune Panchayat	2008-09 to 2013-14
13	Neravy Commune Panchayat	2008-09 to 2013-14
14	Kottucherry Commune Panchayat	2008-09 to 2013-14
15	T.R. Pattinam Commune Panchayat	2008-09 to 2013-14
16	Thirunallar Commune Panchayat	2008-09 to 2013-14
17	Nedungadu Commune Panchayat	2008-09 to 2013-14
18	Pondicherry Fishing Harbour Management Society	2013-14
19	Pondicherry Medical Relief Society for poor	2013-14
20	Fish Farmers Development Agency, Karaikal	2010-11 and 2011-12
21	Pondicherry Fishermen Welfare Distress Relief Society	2012-13 and 2013-14
22	District Institute of Education and Training	2011-12 to 2013-14
23	Pondicherry Institute of Linguistics and Culture, Puducherry	2013-14
24	Pondicherry Building Centre	2012-13 and 2013-14

**Appendix 3.3**  
(Reference: Paragraph 3.4; Page 41)

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

Sl. No.	Name of the Department	Theft and Loss cases		Misappropriation/ Loss of Government Material		Total	
		Number of Cases	Amount	Number of Cases	Amount	Number of Cases	Amount
			(₹ in lakh)		(₹ in lakh)		(₹ in lakh)
1	Adi-Dravidar Welfare	2	3.04	1	1.55	3	4.59
2	Agriculture	6	1.89	1	5.15	7	7.04
3	Animal Husbandry	1	0.01	1	41.57	2	41.58
4	Art and Culture	3	0.37	Nil	Nil	3	0.37
5	Education	17	1.01	3	21.86*	20	22.87
6	Electricity	259	4,298.07	2	82.35	261	4,380.42
7	Health and Family Welfare	12	0.89	Nil	Nil	12	0.89
8	Information Technology	1	1.15	Nil	Nil	1	1.15
9	Labour	2	0.60	Nil	Nil	2	0.60
10	Local Administration	4	1.96	1	0.47 <sup>1</sup>	5	2.43
11	Police	Nil	Nil	1	0.30 <sup>2</sup>	1	0.30
12	Public Works	4	0.22*	2	5.02	6	5.24
13	Revenue	1	0.84	Nil	Nil	1	0.84
14	Tourism	1	*	Nil	Nil	1	*
15	Women and Child Development	1	3.75	Nil	Nil	1	3.75
16	Stationery and Printing	1	0.04	Nil	Nil	1	0.04
	<b>Total</b>	<b>315</b>	<b>4,313.84</b>	<b>12</b>	<b>158.27</b>	<b>327</b>	<b>4,472.11</b>

\* Value of one case not available

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

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

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

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

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



<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
GIA	Grants-in-aid
GoI	Government of India
GSDP	Gross State Domestic Product
PRIs	Panchayati Raj Institutions
ROG	Rate of Growth
RR	Revenue Receipts
UCs	Utilisation Certificates
UT	Union Territory