

TABLE OF CONTENTS

	Reference to paragraph	Page
Preface		v
Executive Summary		vii
CHAPTER - I		
FINANCES OF THE UNION TERRITORY GOVERNMENT		
Introduction	1.1	2
Resources of the Union Territory	1.2	5
Revenue receipts	1.3	6
Capital receipts	1.4	11
Public Account receipts	1.5	12
Application of Resources	1.6	12
Quality of expenditure	1.7	17
Financial analysis of Government expenditure and investments	1.8	20
Assets and Liabilities	1.9	23
Debt Management	1.10	26
Fiscal imbalances	1.11	28
Follow up	1.12	31
Conclusion	1.13	31
CHAPTER - II		
FINANCIAL MANAGEMENT AND BUDGETARY CONTROL		
Introduction	2.1	33
Summary of Appropriation Accounts	2.2	33
Financial accountability and budget management	2.3	34
Comment on budgetary control	2.4	38

	Reference to paragraph	Page	
Conclusion	2.5	39	
Recommendations	2.6	39	
CHAPTER - III			
FINANCIAL REPORTING			
Delays in furnishing Utilisation Certificates	3.1	41	
Non-submission of accounts	3.2	42	
Non-adjustment of Temporary Advances	3.3	43	
Misappropriation, loss, theft, defalcation	3.4	43	
Conclusion	3.5	44	
Recommendations	3.6	45	
APPENDICES			
Appendix No.	Details	Reference to paragraph	Page
1.1 - Part A	Profile of Union Territory of Puducherry		47
1.1 - Part B	Structure and Form of Government Accounts	1.1	49
1.1 - Part C	Layout of Finance Accounts	1.1	50
1.2	Methodology adopted for the assessment of Fiscal position	1.1	53
1.3	Time series data on the Union Territory Government finances	1.1, 1.3, 1.9.2	54
1.4 - Part A	Abstract of Receipts and Disbursements for the year 2017-18	1.1.1	58
1.4 - Part B	Summarised financial position of the Government of Union Territory of Puducherry as on 31 March 2018	1.9.1	61
2.1	Cases where savings were more than ₹ 50 lakh and 20 per cent of total provision	2.3.1	63

		Reference to paragraph	Page
2.2	Unnecessary Supplementary Provision	2.3.3	70
2.3- Part A	Excessive/unnecessary re-appropriation of funds	2.3.4	71
2.3- Part B	Re-appropriation of funds without any provision	2.3.4	73
2.4	Cases of substantial surrenders made during 2017-18	2.3.5	74
2.5	Cases where savings of more than ` one crore were not surrendered fully	2.3.6	78
2.6	Details of rush of expenditure during last quarter of the year and during March 2018	2.3.7	80
3.1	Details of outstanding Utilisation Certificates	3.1	81
3.2	List of Autonomous Bodies/Authorities from whom accounts were not received	3.2	82
3.3	Department/category-wise pending cases of misappropriation, loss, theft and defalcation of Government material	3.4	84
	Glossary of terms and abbreviations used in the Report		85