

APPENDICES

Appendix 1.1
(Reference: Page 1)

Part A: Profile of Union Territory of Puducherry

Sl.No.	Particulars		Figures
	A. General Data		
1	Area		490 sq.km.
2	Population		
	a.	As per 2001 Census	9.74 lakh
	b.	2011 Census	12.48 lakh
3(a)	Density of Population (as per 2001 census) (All India Density = 325 persons per sq.km.)		2,034 persons per sq.km.
(b)	Density of Population (as per 2011 census) (All India Density = 382 persons per sq.km.)		2,547 persons per sq.km.
4	Population below poverty line (All India Average = 21.9 per cent)		7.70 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)		85.85 per cent
6	Infant mortality (per 1,000 live births) (All India Average = 34 per 1,000 live births)		10 per 1000 live births
7	Life Expectancy at birth (All India Average = 68.3 years)		68.80 years
8	Gross State Domestic Product (GSDP) 2017-18 at current prices		` 32,215 crore
9	Per capita GSDP CAGR (2008-09 to 2017-18)		9.4 per cent
10	Per capita GSDP CAGR (2008-09 to 2017-18) All India		11.5 per cent
11	GSDP CAGR (2008-09 to 2017-18)		11.8 per cent
12	GSDP CAGR (2008-09 to 2017-18) All India		12.5 per cent
13	Population growth (2008-17)		17.7 per cent
14	Population growth (2008-17) All India		11.9 per cent

B. Financial data					
Particulars		Figures (in per cent)			
CAGR*		2008-09 to 2016-17		2016-17 to 2017-18	
		General Category States	Union Territory of Puducherry	General Category States	Union Territory of Puducherry
a	of Revenue Receipts	15.10	10.29	11.30	11.52
b	of Tax Revenue	14.90	16.15	12.20	16.87
c	of Non-Tax Revenue	9.50	8.91	5.90	10.36
d	of Total Expenditure	15.80	9.61	4.70	5.01
e	of Capital Expenditure	14.00	6.96	1.00	(-) 11.86
f	of Revenue Expenditure on Education	14.50	10.34	6.20	(-) 1.19
g	of Revenue Expenditure on Health	16.20	14.72	10.70	2.06
h	of Salary and wages	13.40	11.00	8.90	5.99
i	of Pension	16.20	18.19	22.90	18.04

*Compound Annual Growth Rate

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

Appendix 1.1
(Reference: Paragraph 1.1; Page 2)

Part B: Structure and Form of Government Accounts

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

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

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

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

Appendix 1.1
(Reference: Paragraph 1.1; Page 2)

Part C: Layout of Finance Accounts

Statement	Title	Layout
Volume I		
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.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 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	Title	Layout
Statement No.8	Statement of Investments of the Government	The summarised position of Government Investment in the share capital of different concerns is depicted in this statement for the current and previous year.
Statement No.9	Statement of Guarantees given by the Government	Sector-wise summarised statement of Guarantees given by the Union Territory Government for repayment of principal and interest on loans raised during the year and sums guaranteed outstanding as at the end of the year are presented in this statement.
Statement No.10	Statement of Grants-in-aid given by the Government	This statement has been presented grantee institutions group-wise. It includes a note on grants given in kind also.
Statement No.11	Statement of Voted and Charged Expenditure	This Statement presents details of voted and charged expenditure of the Government.
Statement No.12	Statement on Sources and Application of funds for expenditure other than on Revenue Account	The capital and other expenditure (other than on revenue account) and the sources of fund for the expenditure are depicted in this Statement.
Statement No.13	Summary of balances under Consolidated Fund, Contingency Fund and Public Account	This Statement assists in providing the accuracy of the accounts.
Volume II		
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	Title	Layout
Statement No.20	Detailed statement of Guarantees given by the Government	Guarantees given by the Union Territory Government for repayment of loans, etc., raised by Statutory Corporations, Government Companies, Local Bodies and other institutions during the year and sums guaranteed outstanding as at the end of the year are presented in this Statement.
Statement No.21	Detailed Statement on Contingency Fund and Public Account transactions	The Statement shows changes in Contingency Fund during the year, the appropriations to the Fund, expenditure, amount recouped etc. It also depicts the transactions in Public Account in detail.
Statement No.22	Detailed Statement on Investments of Earmarked Funds	This Statement shows the details of investment out of Reserve Funds in Public Account.

Appendix 1.2

(Reference: Paragraph 1.1; Page 2)

Methodology adopted for the assessment of Fiscal position

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

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

Trends in Gross State Domestic Product (GSDP)

	2013-14	2014-15	2015-16	2016-17	2017-18
Gross State Domestic Product (` in crore)	21,870	22,574	26,643	29,279	32,215
Growth rate of GSDP (in percentage)	15.87	3.22	18.03	9.89	10.03

Source: Directorate of Economics and Statistics, Government of Puducherry

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

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

Appendix 1.3
(Reference: Paragraphs 1.1, 1.3 and 1.9.2; Pages 2, 6 and 24)

Time series data on the Union Territory Government finances

(₹ in crore)

	2013-14	2014-15	2015-16	2016-17	2017-18
(1)	(2)	(3)	(4)	(5)	(6)
Part A. Receipts					
1. Revenue Receipts	4,308(72)	4,758(74)	5,088(74)	5,383(76)	6,003(77)
(i) Tax Revenue	1,904(44)	1,993(42)	2,260(44)	2,401(45)	2,806(47)
Goods and Services Tax (GST)	Nil	Nil	Nil	Nil	852
Taxes on Agricultural Income	Nil	Nil	Nil	Nil	Nil
Taxes on Sales, Trade, etc.	1,256	1,313	1,439	1,576	1,008
State Excise	512	545	674	671	770
Taxes on Vehicles	52	59	69	87	104
Stamp Duty and Registration Fees	83	75	76	66	71
Land Revenue	1	1	2	1	1
Taxes on Goods and Passengers	Nil	Nil	Nil	Nil	Nil
(ii) Non-Tax Revenue	1,193(28)	1,300(27)	1,138(22)	1,245(23)	1,374 (23)
(iii) State's share of Union taxes and duties	Nil	Nil	Nil	Nil	Nil
(iv) Grants-in-aid from Government of India	1,211(28)	1,465 (31)	1,690 (33)	1,737(32)	1,823 (30)
2. Miscellaneous Capital Receipts	Nil	Nil	Nil	Nil	Nil
3. Recoveries of Loans and Advances	3	2	2	2	1
4. Total Revenue and Non-debt capital receipts (1+2+3)	4,311	4,760	5,090	5,385	6,004
5. Public Debt Receipts	750(13)	704 (11)	741 (11)	820(12)	1,061(14)
Internal Debt and Market Loan	663	614	642	748	989
Net transactions under Ways and Means Advances and Overdrafts	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	87	90	99	72	72
6. Total Receipts in the Consolidated Fund (4+5)	5,061	5,464	5,831	6,205	7,065
7. Contingency Fund Receipts	Nil	Nil	Nil	Nil	Nil
8. Public Account Receipts	911(15)	982 (15)	1,015 (15)	845(12)	717(9)
9. Total Receipts of UT (6+7+8)	5,972	6,446	6,846	7,050	7,782

(1)	(2)	(3)	(4)	(5)	(6)
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	4,483(78)	4,800 (74)	5,285 (77)	5,458 (79)	5,807 (82)
(i) Plan	1,351(30)	1,554 (32)	1,668 (32)	1,644(30)	1,659(29)
(ii) Non-Plan	3,132(70)	3,246(68)	3,617(68)	3,814(70)	4,148(71)
(iii) General Services (including interest payments)	1,235	1,417	1,469	1,639	1,874
(iv) Social Services	1,661	1,831	2,199	2,129	2,235
(v) Economic Services	1,582	1,544	1,611	1,684	1,694
(vi) Grants-in-aid and Contributions	5	8	6	6	4
11. Capital Expenditure	362(6)	614 (10)	439 (6)	447 (6)	394 (6)
(i) Plan	356(98)	601(98)	444(101)	440(98)	388(98)
(ii) Non-Plan	6(2)	13(2)	(-) 5(-1) [#]	7 (2)	6(2)
(iii) General Services	47	87	83	85	88
(iv) Social Services	108	313	134	121	107
(v) Economic Services	207	214	223	241	199
12. Disbursement of Loans and Advances	1	1	1	Nil	Nil
13. Total (10+11+12)	4,846	5,415	5,725	5,905	6,201
14. Repayments of Public Debt	204(4)	183(3)	169 (2)	224(3)	570
Internal Debt (excluding Ways and Means Advances and Overdrafts)	33	48	52	98	434
Net transactions under Ways and Means Advances and Overdraft	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	171	135	117	126	136
15. Appropriation to Contingency Fund	Nil	Nil	Nil	Nil	Nil
16. Total disbursement out of Consolidated Fund (13+14+15)	5,050	5,598	5,894	6,129	6,771
17. Contingency Fund disbursements	Nil	Nil	Nil	Nil	Nil
18. Public Account disbursements	709(12)	845(13)	938 (14)	800(12)	269(4)
19. Total disbursement by UT (16+17+18)	5,759	6,443	6,832	6,929	7,040
Part C. Deficits					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(-) 175	(-) 42	(-) 197	(-) 75	196
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 535	(-) 655	(-) 635	(-) 520	(-) 197
22. Primary Deficit (21+23)	(-) 58	(-) 117	(-) 83	58	489
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	477	538	552	578	686
24. Financial Assistance to local bodies etc.	487	661	716	669	660

[#] 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)
25. Ways and Means Advances/Overdraft availed (days)	Nil	Nil	Nil	Nil	Nil
Ways and Means Advances availed (days)	Nil	Nil	Nil	Nil	Nil
Overdraft availed (days)	Nil	Nil	Nil	Nil	Nil
26. Interest on Ways and Means Advances/Overdraft	Nil	Nil	Nil	Nil	Nil
27. Gross State Domestic Product (GSDP)	21,870	22,574	26,643	29,279	32,215
28. Outstanding Fiscal liabilities (year-end)	6,555	7,030	7,754	8,299	8,799
29. Outstanding guarantees (year-end) (including interest)	5	29	45	45	51
30. Maximum amount guaranteed (year-end)	21	38	56	56	63
31. Number of incomplete projects	23	12	14	14	12
32. Capital blocked in incomplete projects	82.88	20.14	78.58	75.71	76.96
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
Own Tax revenue/GSDP	0.09	0.09	0.08	0.08	0.09
Own Non-Tax Revenue/GSDP	0.05	0.06	0.04	0.04	0.04
Central Transfers/GSDP	Nil	Nil	Nil	Nil	Nil
II Expenditure Management					
Total Expenditure/GSDP	0.22	0.24	0.21	0.20	0.19
Total Expenditure/Revenue Receipts	1.12	1.14	1.13	1.10	1.03
Revenue Expenditure/Total Expenditure	0.93	0.89	0.92	0.92	0.94
Expenditure on Social Services/Total Expenditure	0.34	0.34	0.38	0.36	0.36
Expenditure on Economic Services/Total Expenditure	0.33	0.29	0.28	0.29	0.27
Capital Expenditure/Total Expenditure	0.07	0.11	0.08	0.08	0.06
Capital Expenditure on Social and Economic Services/Total Expenditure	0.07	0.10	0.06	0.06	0.05
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(-) 0.008	(-) 0.002	(-) 0.007	(-) 0.003	0.006
Fiscal deficit/GSDP	(-) 0.024	(-) 0.029	(-) 0.024	(-) 0.018	(-) 0.006
Primary Deficit (surplus) /GSDP	(-) 0.003	(-) 0.005	(-) 0.003	0.002	0.015
Revenue Deficit/Fiscal Deficit	0.327	0.064	0.310	0.144	(-)0.995
Primary Revenue Balance/GSDP	0.014	0.022	0.013	0.017	0.027

(1)	(2)	(3)	(4)	(5)	(6)
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.30	0.31	0.29	0.28	0.27
Fiscal Liabilities/RR	1.52	1.48	1.52	1.54	1.47
Primary deficit <i>vis-à-vis</i> quantum spread	(-) 0.06	(-) 0.12	(-) 0.45	0.17	2.93
Debt Redemption (Principal +Interest)/ Total Debt Receipts	0.86	0.96	0.93	0.96	1.12
V Other Fiscal Health Indicators					
Return on Investment (` in crore)	6.30	1.63	3.93	Nil	0.09
Balance from Current Revenue (` in crore)	528	641	589	573	1,470
Financial Assets/Liabilities	0.86	0.86	0.85	0.85	0.89
Revenue Expenditure /Revenue Receipts	104	101	104	101	97

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 2017-18

(₹ in crore)

Receipts					Disbursements						
2016-17		Section-A: Revenue		2017-18	2016-17			Non-Plan	Plan	Total	2017-18
5,382.95	I	Revenue receipts		6,002.67	5,458.25	I	Revenue expenditure				5,806.66
2,401.21		Tax revenue	2,805.55		1,639.23		General services	1,813.28	60.97	1,874.25	
					2,128.49		Social Services	882.87	1,351.93	2,234.80	
1,245.37		Non-tax revenue	1,373.73		757.85		Education, Sports, Art and Culture	449.93	299.46	749.39	
					486.34		Health and Family Welfare	237.68	258.47	496.15	
Nil		State's share of Union Taxes	Nil		173.27		Water Supply, Sanitation, Housing and Urban Development	56.58	223.49	280.07	
1,736.37		Grants-in-aid from GOI	1,823.39		3.77		Information and Broadcasting	1.90	2.73	4.63	
747.09		Non-Plan grants	27.70		154.02		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	16.51	110.62	127.13	
794.79		Grants for UT Plan Schemes	11.64		28.31		Labour and Labour Welfare	18.12	12.09	30.21	
					521.37		Social Welfare and Nutrition	100.55	443.48	544.03	
194.49		Grants for Central and Centrally Sponsored Plan Schemes	383.06		3.56		Others	1.60	1.59	3.19	
					1,684.62		Economic Services-	1,448.07	245.52	1,693.59	
		Other Transfer/Grants to State/UT with Legislature	1,400.99		248.61		Agriculture and Allied Activities	171.21	117.15	288.36	
					32.16		Rural Development	9.50	33.66	43.16	
					12.84		Special Areas Programmes	0	7.30	7.30	
					21.70		Irrigation and Flood Control	16.93	7.27	24.20	
					1,224.71		Energy	1,209.79	3.97	1,213.76	
					54.89		Industry and Minerals	4.17	38.85	43.02	
					34.49		Transport	20.08	7.02	27.10	
					6.71		Science, Technology and Environment	0.36	3.13	3.49	
					48.51		General Economic Services	16.03	27.17	43.20	
					5.90		Grants-in-aid and Contributions-	4.02	Nil	4.02	
75.30	II	Revenue deficit carried over to Section B		Nil		II	Revenue Surplus carried over to Section B				196.01
5,382.95		Total		6,002.67	5,458.25		Total				6,002.67

Receipts					Disbursements						
		Section-B : Others									
1,249.92	III	Opening Cash balance including Permanent Advances and Cash Balance Investment		1,370.21	Nil	III	Opening Overdraft from Reserve Bank of India				Nil
Nil	IV	Miscellaneous Capital Receipts		Nil	446.64	IV	Capital Expenditure-				394.39
					85.09		General Services	Nil	88.14	88.14	
					120.97		Social Services-	Nil	107.26	107.26	
					12.66		Education, Sports, Art and Culture	Nil	12.15	12.15	
					4.03		Health and Family Welfare	Nil	8.11	8.11	
					103.01		Water Supply, Sanitation, Housing and Urban Development	Nil	84.15	84.15	
					Nil		Information and Broadcasting	Nil	Nil	Nil	
					0.49		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	Nil	1.38	1.38	
					0.44		Social Welfare and Nutrition	Nil	1.18	1.18	
					0.34		Others	Nil	0.29	0.29	
					240.58		Economic Services-	6.41	192.58	198.99	
					9.72		Agriculture and Allied Activities	Nil	5.44	5.44	
					Nil		Rural Development	Nil	Nil	Nil	
					Nil		Special Areas Programmes	Nil	Nil	Nil	
					41.07		Irrigation and Flood Control	Nil	30.22	30.22	
					94.75		Energy	6.41	66.11	72.52	
					7.65		Industry and Minerals	Nil	2.00	2.00	
					74.20		Transport	Nil	64.83	64.83	
					13.19		General Economic Services	Nil	23.98	23.98	
1.64	V	Recoveries of Loans and Advances-		1.35	0.27	V	Loans and Advances disbursed-				0.21
Nil		From Power Projects	Nil		Nil		For Power Projects	Nil	Nil	Nil	
1.48		From Government Servants	0.21		0.27		To Government Servants	0.21	0.00	0.21	
0.16		From Others	1.14		Nil		To Others	Nil	Nil	Nil	
	VI	Revenue Surplus brought down		196.01	75.30	VI	Revenue Deficit brought down				

Audit Report (Union Territory Finances) for the year ended 31 March 2018

Receipts					Disbursements						
820.03	VII	Public debt receipts-		1,060.71	223.68	VII	Repayment of Public debt-				570.00
Nil		External debt	Nil		Nil		External debt	Nil	Nil	Nil	
748.03		Internal debt	988.71		97.52		Internal debt	433.94	Nil	433.94	
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		126.16		Repayment of Loans and Advances to Central Government	136.06	Nil	136.06	
72.00		Loans and Advances from Central Government	72.00								
Nil	VIII	Appropriation to Contingency Fund	Nil		Nil	VIII	Appropriation to Contingency Fund				Nil
Nil	IX	Amount transferred to Contingency Fund	Nil		Nil	IX	Expenditure from Contingency Fund				Nil
844.70	X	Public Account receipts-		717.32	800.19	X	Public Account disbursements-				269.11
311.42		Small Savings and Provident Funds	328.36		247.11		Small Savings and Provident Funds			282.31	
1.83		Reserve Funds	10.00				Reserve Funds			Nil	
15.23		Suspense and Miscellaneous	(-) 63.59		(-) 52.27		Suspense and Miscellaneous			(-) 468.30	
322.75		Remittance	289.37		317.88		Remittance			286.28	
193.47		Deposits and Advances	153.18		287.47		Deposits and Advances			168.82	
Nil	XI	Closing Overdraft from Reserve Bank of India	Nil		1,370.21	XI	Cash Balance at end				2,111.89
					Nil		Cash in Treasuries and Local Remittances			Nil	
					0.15		Deposits with Reserve Bank			0.15	
					2.24		Departmental Cash Balance including permanent advances			2.15	
					1,367.82		Cash Balance Investment including earmarked funds			2,109.59	
8,374.54		Total		9,348.27	8,374.54		Total				9,348.27

Appendix 1.4
(Reference: Paragraph 1.9.1; Page 24)

**Part B: Summarised financial position of the Government
of Union Territory of Puducherry as on 31 March 2018**

(₹ in crore)

As on 31 March 2017	Liabilities	As on 31 March 2018	
(1)	(2)	(3)	
5,461.49	Internal Debt -		6,016.27
4,567.44	Market Loans bearing interest	5,055.44	
Nil	Market Loans not bearing interest	0.00	
Nil	Loans from Life Insurance Corporation of India	0.00	
894.05	Loans from other Institutions	960.83	
Nil	Ways and Means Advances	0.00	
Nil	Overdrafts from Reserve Bank of India	0.00	
1,784.78	Loans and Advances from Central Government -		1,720.72
Nil	Pre 1984-85 Loans	0.00	
1,595.14	Non-Plan Loans	1,531.08	
189.20	Loans for UT Plan Schemes	189.20	
Nil	Loans for Central Plan Schemes	0.00	
0.44	Centrally Sponsored Schemes	0.44	
Nil	Other Transfer/Grants to State/UT with Legislature	0.00	
0.50	Contingency Fund		0.50
602.63	Small Savings, Provident Funds, etc.		648.68
513.46	Deposits		497.89
222.02	Reserve Funds		232.02
157.31	Remittance Balances		160.40
(-) 22.30	Suspense and Miscellaneous Balances		382.40
8,719.89	Total		9,658.88

	Assets		
6,052.75	Gross Capital Outlay on Fixed Assets -		6,447.14
1,030.67	Investments in shares of Companies, Corporations, etc.	1,027.79	
5,022.08	Other Capital Outlay	5,419.35	
9.25	Loans and Advances -		8.11
Nil	Loans for Power Projects	0.00	
7.83	Other Development Loans	7.60	
1.42	Loans to Government servants and Miscellaneous loans	0.51	
285.72	Reserve Fund Investments		316.95
0.62	Advances		0.68
1,084.49	Cash -		0.00
Nil	Cash in Treasuries	Nil	1,794.94
0.15	Deposits with Reserve Bank	0.15	
2.24	Departmental Cash Balance including Permanent Advances	2.15	
1,082.10	Cash Balance Investments	1,792.64	
1,287.06	Deficit on Government Account -		1,091.06
75.30	(i) Revenue deficit of the current year	0.00	
Nil	(ii) Miscellaneous Deficit	0.00	
1,211.76	Accumulated deficit at the beginning of the year	1,091.06	
Nil	Less: Proforma dropping	0.00	
8,719.89	Total		9,658.88

Explanatory Notes for Appendices 1.3 and 1.4

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

Appendix 2.1
(Reference: Paragraph 2.3.1; Page 35)

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	03	2013	00	104	01	01	317.04	157.15	159.89
2	06	2245	01	101	02	01	1,770.00	1,330.98	439.02
3	06	2245	02	101	01	01	112.53	35.78	76.75
4	06	2245	05	101	01	01	1,500.00	1,000.00	500.00
5	06	2408	01	102	05	01	300.00	0.00	300.00
6	06	3456	00	001	01	01	376.00	274.11	101.89
7	06	3456	00	001	05	01	286.68	221.70	64.98
8	06	3456	00	190	01	01	100.00	20.00	80.00
9	07	2040	00	101	05	01	200.00	70.94	129.06
10	08	3055	00	190	01	01	845.55	411.39	434.16
11	08	5055	00	800	03	01	135.00	0.00	135.00
12	09	3451	00	090	07	01	1,418.07	0.00	1,418.07
13	10	2216	80	103	01	01	336.00	95.70	240.30
14	10	2216	80	800	02	01	321.30	29.33	291.97
15	10	2216	80	800	02	02	109.00	26.67	82.33
16	10	2216	80	800	02	04	84.00	15.44	68.56
17	10	2216	80	800	04	01	1,152.02	836.43	315.59
18	10	2216	80	800	04	02	508.80	238.60	270.20
19	10	2216	80	800	04	03	65.00	8.50	56.50
20	10	2216	80	800	11	01	661.00	257.87	403.13
21	10	2216	80	800	14	01	700.00	300.00	400.00
22	10	2216	80	800	19	01	2,257.06	1,325.64	931.42
23	10	2216	80	800	19	02	462.60	355.20	107.40
24	10	2216	80	800	22	01	400.00	25.00	375.00
25	10	2217	01	191	01	01	581.50	291.34	290.16
26	10	2217	01	191	01	02	157.85	71.21	86.64
27	10	2217	05	800	03	02	500.00	390.00	110.00

Audit Report (Union Territory Finances) for the year ended 31 March 2018

Sl.No.	Grant	Heads of Account					Provision	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)
28	10	2217	05	800	03	04	200.00	133.61	66.39
29	10	2217	80	001	02	01	140.50	80.48	60.02
30	10	2217	80	191	10	01	800.00	100.00	700.00
31	10	2217	80	191	10	02	150.00	0.00	150.00
32	10	2515	00	101	16	02	300.00	122.50	177.50
33	10	2515	00	789	09	01	250.00	0.00	250.00
34	10	2515	00	789	09	02	250.00	25.00	225.00
35	10	2575	60	101	01	01	1,000.00	725.00	275.00
36	10	2575	60	789	01	01	300.00	75.00	225.00
37	10	3425	60	800	02	01	290.02	138.67	151.35
38	10	3604	00	200	03	01	400.00	300.00	100.00
39	12	2055	00	001	01	01	1,276.00	1,010.84	265.16
40	12	2055	00	001	02	01	135.55	73.02	62.53
41	12	2055	00	115	03	01	422.93	146.25	276.68
42	12	2055	00	115	04	01	273.99	46.23	227.76
43	12	2055	00	115	05	01	150.08	0.00	150.08
44	12	2055	00	800	03	01	173.33	0.00	173.33
45	12	4070	00	800	03	01	200.00	0.00	200.00
46	16	2059	80	053	02	01	70.00	18.66	51.34
47	16	2215	01	101	02	01	175.00	20.70	154.30
48	16	2215	01	102	03	04	200.00	137.38	62.62
49	16	2215	01	102	11	01	75.00	17.00	58.00
50	16	2215	01	789	04	01	110.00	28.20	81.80
51	16	4059	01	051	10	01	1,385.45	507.82	877.63
52	16	4059	01	051	10	02	1,000.00	380.95	619.05
53	16	4059	01	800	02	01	1,012.50	529.60	482.90
54	16	4215	01	800	03	01	7,136.50	2,716.58	4,419.92
55	16	4702	00	800	02	02	500.00	0.00	500.00
56	16	4711	03	800	04	02	500.00	2.90	497.10
57	16	4711	03	800	04	04	1,000.00	750.00	250.00

Sl.No.	Grant	Heads of Account					Provision	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)
58	16	5054	04	800	01	01	320.00	181.84	138.16
59	16	5054	04	800	01	03	170.00	0.00	170.00
60	16	5054	04	800	03	01	181.28	129.62	51.66
61	16	5054	04	800	05	02	145.00	0.00	145.00
62	16	5054	04	800	05	04	800.00	532.34	267.66
63	16	5054	04	800	09	01	2,570.00	1,978.76	591.24
64	16	5054	04	800	09	03	300.00	0.00	300.00
65	17	2202	01	108	01	02	257.99	183.30	74.69
66	17	2202	01	789	03	01	399.70	259.61	140.09
67	17	2202	01	789	04	01	200.00	84.55	115.45
68	17	2202	01	800	04	01	709.52	326.51	383.01
69	17	2202	01	800	06	01	474.07	340.03	134.04
70	17	2202	01	800	08	01	715.61	385.15	330.46
71	17	2202	02	105	01	01	281.20	99.66	181.54
72	17	2202	02	110	01	02	690.57	548.65	141.92
73	17	2202	03	103	19	02	270.00	202.41	67.59
74	17	2202	03	103	25	01	363.00	287.70	75.30
75	17	2202	03	107	04	07	4,000.00	2,432.74	1,567.26
76	17	2202	03	789	14	01	855.00	102.49	752.51
77	17	2202	03	800	02	01	2,945.00	275.51	2,669.49
78	17	2202	80	003	01	01	500.00	101.33	398.67
79	17	2202	80	800	08	01	140.34	77.57	62.77
80	17	2203	00	105	06	02	410.00	0.00	410.00
81	17	2203	00	789	02	01	180.00	0.00	180.00
82	17	2204	00	104	01	01	500.00	285.15	214.85
83	17	2205	00	107	08	01	84.00	11.00	73.00
84	17	2225	01	277	01	01	202.62	117.44	85.18
85	17	2236	02	102	03	01	673.50	498.84	174.66
86	18	2210	02	800	01	01	300.00	204.11	95.89
87	18	2210	05	105	11	03	250.00	0.00	250.00

Audit Report (Union Territory Finances) for the year ended 31 March 2018

Sl.No.	Grant	Heads of Account					Provision	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)
88	18	2210	05	105	11	04	250.00	0.00	250.00
89	18	2210	80	800	05	01	460.00	156.99	303.01
90	18	2210	80	800	12	01	50.01	0.00	50.01
91	18	2211	00	001	01	01	179.00	123.30	55.70
92	18	4210	80	800	02	01	8,883.49	0.00	8,883.49
93	19	3452	80	104	06	01	459.94	72.68	387.26
94	19	3452	80	104	07	01	373.40	291.17	82.23
95	19	3452	80	104	08	01	325.00	118.63	206.37
96	19	5452	01	103	01	01	300.00	0.00	300.00
97	19	5452	01	800	03	01	463.42	0.00	463.42
98	19	5452	01	800	05	01	389.31	0.00	389.31
99	20	2230	03	800	02	01	180.66	9.98	170.68
100	21	2225	01	001	01	01	389.80	311.46	78.34
101	21	2225	01	789	01	01	147.00	85.61	61.39
102	21	2225	01	789	23	01	4,220.64	3,152.15	1,068.49
103	21	2225	01	789	27	01	1,600.00	887.10	712.90
104	21	2225	01	789	27	02	500.00	183.70	316.30
105	21	2225	01	789	28	01	2,499.30	1,946.95	552.35
106	21	2225	01	789	28	02	501.50	188.20	313.30
107	21	2225	01	789	31	01	250.00	0.00	250.00
108	21	2225	03	190	06	01	269.00	81.75	187.25
109	21	2225	03	277	08	01	87.82	9.74	78.08
110	21	2235	02	101	14	01	121.01	5.45	115.56
111	21	2235	02	102	01	01	1,027.45	508.61	518.84
112	21	2235	02	102	10	01	1,281.44	366.72	914.72
113	21	2235	02	102	10	02	320.36	104.82	215.54
114	21	2235	02	102	12	01	1,257.00	937.45	319.55
115	21	2235	02	103	24	01	205.20	0.00	205.20
116	21	2235	02	103	25	01	156.80	40.00	116.80
117	21	2235	02	104	04	01	393.22	292.41	100.82

Sl.No.	Grant	Heads of Account					Provision	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)
118	21	2235	02	104	06	01	550.00	412.50	137.50
119	21	2235	02	104	07	01	62.00	0.00	62.00
120	21	2235	02	104	13	01	52.82	0.00	52.82
121	21	2236	02	101	01	01	512.27	326.48	185.79
122	21	4225	01	789	01	01	200.00	8.65	191.35
123	21	4225	01	789	29	01	200.00	0.00	200.00
124	21	4225	01	789	29	04	100.00	0.00	100.00
125	22	2216	02	104	01	01	400.00	0.00	400.00
126	22	2404	00	195	04	01	575.00	100.00	475.00
127	22	2425	00	001	02	01	139.64	66.92	72.72
128	22	2425	00	277	01	01	249.10	42.25	206.85
129	22	2851	00	103	01	01	299.00	36.76	262.24
130	22	2851	00	103	02	01	199.50	99.75	99.75
131	22	2852	08	195	01	01	334.20	256.38	77.83
132	22	2852	08	195	01	02	124.80	72.77	52.04
133	22	2852	08	201	01	01	375.00	250.00	125.00
134	22	4425	00	108	01	01	62.00	0.00	62.00
135	22	4851	00	195	02	01	290.00	50.00	240.00
136	23	3454	02	800	13	01	100.00	0.00	100.00
137	24	2401	00	102	01	01	743.80	586.48	157.32
138	24	2401	00	102	01	02	463.21	161.53	301.68
139	24	2401	00	105	04	01	85.00	1.01	83.99
140	24	2401	00	108	04	01	60.00	0.00	60.00
141	24	2401	00	109	07	01	100.00	0.00	100.00
142	24	2401	00	110	02	01	200.00	0.00	200.00
143	24	2401	00	113	01	01	225.45	132.47	92.98
144	24	2401	00	800	11	01	283.95	81.50	202.45
145	24	2401	00	800	11	02	83.25	0.00	83.25
146	24	2402	00	102	02	01	300.00	23.72	276.28
147	24	2406	01	102	06	01	100.00	44.10	55.90

Audit Report (Union Territory Finances) for the year ended 31 March 2018

Sl.No.	Grant	Heads of Account					Provision	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)
148	24	2415	01	277	01	01	500.00	342.75	157.25
149	24	2415	01	277	02	02	1,460.00	1,135.49	324.51
150	24	2435	01	101	02	01	400.00	165.00	235.00
151	26	2405	00	120	03	01	120.05	64.26	55.79
152	26	2405	00	800	03	01	131.55	60.74	70.81
153	26	2405	00	800	07	01	100.20	0.00	100.20
154	27	2505	02	101	01	01	1,000.36	300.00	700.36
155	27	2505	02	101	02	01	450.00	268.50	181.50
156	27	2505	02	789	01	01	150.00	97.50	52.50
157	27	2505	02	789	02	01	210.00	0.00	210.00
158	27	2515	00	800	08	01	1,000.00	500.00	500.00
159	28	2851	00	800	04	01	135.21	59.77	75.44
160	28	2851	00	800	06	01	511.52	334.83	176.69
161	28	2852	08	202	02	01	1,675.00	1,262.13	412.87
162	28	2852	08	202	03	01	657.00	308.14	348.87
163	29	2801	05	001	01	01	1,396.76	1,108.57	288.19
164	29	2801	05	800	04	01	328.78	220.68	108.10
165	29	4801	05	800	54	01	2,500.00	661.00	1,839.00
166	29	4801	05	800	56	01	120.31	0.00	120.31
167	30	5051	02	200	06	01	650.00	345.66	304.34
168	32	4202	01	202	02	01	90.00	0.00	90.00
169	32	4202	01	202	02	01	210.00	157.03	52.97
170	32	4202	01	800	02	01	125.00	0.00	125.00
171	32	4202	03	800	01	01	100.00	34.19	65.81
172	32	4202	03	800	01	02	100.00	44.89	55.11
173	32	4210	01	110	01	01	225.00	132.00	93.00
174	32	4210	01	800	03	01	500.00	0.00	500.00
175	32	4210	01	800	03	03	150.00	0.00	150.00
176	32	4210	01	800	03	04	100.00	0.00	100.00
177	32	4405	00	104	01	03	100.00	0.00	100.00

Sl.No.	Grant	Heads of Account					Provision	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)
178	32	4405	00	104	01	04	313.50	28.66	284.84
179	32	4405	00	104	02	03	480.00	298.31	181.69
180	32	5452	01	800	28	01	397.22	0.00	397.22
181	32	5452	01	800	28	03	256.50	30.82	225.68
182	32	5452	01	800	28	04	522.78	0.00	522.78
183	32	5452	01	800	29	01	67.17	0.00	67.17
184	32	5452	01	800	52	02	52.00	0.47	51.53
185	33	2048	00	200	01	07	2,810.00	1,000.00	1,810.00
186	33	2049	03	104	01	07	7,996.00	6,026.12	1,969.88
187	33	6003	00	109	03	07	714.88	357.44	357.44
188	33	6003	01	101	01	07	44,244.35	33,700.00	10,544.35
189	33	6004	02	101	01	07	5,609.28	0.00	5,609.28
Total							1,69,094.43	87,194.75	81,899.68

Appendix 2.2
(Reference: Paragraph 2.3.3; Page 36)

Unnecessary Supplementary Provision

(₹ in lakh)

Sl.No	Grant	Heads of Account					Original	Supplementary	Total	Expenditure
1	06	2408	01	102	03	01	10,876.00	384.37	11,260.37	10,791.53
2	12	4070	00	800	03	01	0.00	200.00	200.00	0.00
3	18	4210	80	800	02	01	0.00	8,883.49	8,883.49	0.00
4	19	5452	01	800	03	01	0.00	463.42	463.42	0.00
5	19	5452	01	800	05	01	0.00	389.31	389.31	0.00
6	20	2230	03	102	07	01	0.00	20.00	20.00	0.00
7	20	2230	03	789	12	01	0.00	30.00	30.00	0.00
8	20	2230	03	796	01	01	0.00	25.00	25.00	0.00
9	20	2230	03	800	02	01	0.00	180.66	180.66	9.98
10	26	2405	00	800	02	01	469.62	41.38	511.00	450.54
11	29	4801	05	800	56	01	0.00	120.31	120.31	0.00
12	30	5051	02	200	06	01	500.00	150.00	650.00	345.66
Total							11,845.62	10,887.94	22,733.56	11,597.71

Appendix 2.3
(Reference: Paragraph 2.3.4; Page 36)

Part A: Excessive/unnecessary re-appropriation of funds

(₹ in lakh)

Sl.No	Grant	Heads of Account					Provision	Re-appropriation	Total	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)	(7)	(8)
1	04	2014	00	105	01	01	407.12	2.83	409.95	406.40	3.55
2	05	2015	00	108	01	01	13.80	1.20	15.00	13.50	1.50
3	06	2029	00	101	03	01	650.00	27.00	677.00	647.84	29.16
4	06	2408	01	102	03	01	11,260.37	1,769.63	13,030.00	10,791.53	2,238.47
5	06	2408	01	102	03	04	634.00	26.00	660.00	542.34	117.66
6	09	2052	00	090	02	01	161.00	3.00	164.00	159.92	4.08
7	10	2216	80	800	04	01	1,152.02	199.81	1,351.83	836.43	515.40
8	11	2054	00	095	01	01	1,199.31	1.40	1,200.71	1,194.10	6.61
9	11	2054	00	095	01	02	193.87	1.26	195.13	193.84	1.29
10	12	2055	00	003	01	01	0.01	147.99	148.00	0.00	148.00
11	13	2056	00	101	01	01	195.50	7.19	202.69	194.72	7.97
12	13	2056	00	101	02	01	158.68	5.97	164.65	158.60	6.05
13	16	2215	01	102	07	03	396.87	113.13	510.00	363.54	146.46
14	16	2702	02	001	02	01	547.94	1.14	549.08	544.98	4.10
15	16	4711	03	800	02	02	7.50	5.99	13.49	4.50	8.99
16	16	4711	03	800	04	01	1,000.00	275.00	1,275.00	813.62	461.38
17	16	5054	04	800	09	01	2,570.00	40.00	2,610.00	1,978.76	631.24
18	16	5054	04	800	09	02	1,300.00	500.00	1,800.00	1,260.27	539.73
19	17	2202	03	107	04	07	4,000.00	3.72	4,003.72	2,432.74	1,570.98
20	17	2203	00	112	01	01	4,750.00	158.48	4,908.48	4,360.93	547.55
21	17	2204	00	102	01	01	325.82	2.41	328.23	322.13	6.10
22	17	2205	00	800	05	01	157.01	1.65	158.66	153.66	5.01
23	18	2210	01	102	01	03	86.90	6.60	93.50	86.64	6.86
24	18	2210	01	102	01	04	59.60	1.97	61.57	59.55	2.02
25	18	2210	01	110	12	01	52.40	2.36	54.76	52.02	2.74
26	18	2210	01	110	13	03	543.35	7.46	550.81	537.20	13.61

Audit Report (Union Territory Finances) for the year ended 31 March 2018

Sl.No	Grant	Heads of Account					Provision	Re-appropriation	Total	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)	(7)	(8)
27	18	2210	03	104	02	01	219.70	1.94	221.64	217.61	4.03
28	18	4210	80	800	02	01	8,883.49	1.02	8,884.51	0.00	8,884.51
29	19	2070	00	115	01	06	250.00	10.00	260.00	249.49	10.51
30	20	2230	03	789	12	01	30.00	8.93	38.93	0.00	38.93
31	20	2230	03	800	02	01	180.66	14.00	194.66	9.98	184.68
32	21	2225	01	277	01	01	19.81	1.34	21.15	19.63	1.52
33	21	2225	01	277	04	02	137.02	5.18	142.20	130.20	12.00
34	21	2225	01	277	17	01	62.20	195.36	257.56	57.08	200.48
35	21	2225	01	789	23	01	4,220.64	127.90	4,348.54	3,152.15	1,196.39
36	21	2225	01	789	23	02	561.02	59.53	620.55	501.79	118.76
37	21	2225	01	789	24	01	50.00	14.95	64.95	5.97	58.98
38	21	2225	01	789	26	01	689.99	45.01	735.00	670.25	64.75
39	21	2235	02	101	12	03	103.30	3.85	107.15	103.06	4.09
40	21	2235	02	101	12	04	245.06	6.22	251.28	244.66	6.62
41	21	2235	02	101	14	01	121.01	162.99	284.00	5.45	278.55
42	21	2236	02	101	01	03	8.00	1.39	9.39	6.93	2.46
43	21	2236	02	101	02	01	204.86	6.51	211.37	163.75	47.62
44	21	2236	02	101	02	02	41.72	4.24	45.96	17.16	28.80
45	21	2236	02	789	01	02	41.00	2.08	43.08	32.00	11.08
46	25	2403	00	001	03	01	66.03	2.29	68.32	61.29	7.03
47	25	2403	00	102	03	01	236.65	16.67	253.32	190.06	63.26
48	32	2401	00	800	04	01	20.00	4.00	24.00	19.81	4.19
49	32	3452	01	800	14	06	50.00	19.99	69.99	43.52	26.47
50	32	4202	01	201	01	02	28.00	2.00	30.00	27.00	3.00
51	32	4202	01	800	02	02	300.00	217.52	517.52	300.00	217.52
52	32	4202	04	105	01	01	16.00	9.00	25.00	14.54	10.46
53	32	5452	01	800	49	04	500.00	350.00	850.00	461.23	388.77
Total							49,109.23	4,607.10	53,716.33	34,814.38	18,901.95

Appendix 2.3
(Reference: Paragraph 2.3.4; Page 36)

Part B: Re-appropriation of funds without any provision

(₹ in lakh)

Sl.No	Grant	Heads of Account					Provision	Re-appropriation	Total	Expenditure	Savings
1	06	2235	03	102	01	01	0.00	43.71	43.71	43.60	0.11
2	10	3475	00	108	01	04	0.00	50.19	50.19	50.19	0.00
3	16	2059	60	051	02	01	0.00	12.55	12.55	11.30	1.25
4	16	2059	60	051	02	04	0.00	13.00	13.00	12.99	0.01
5	16	2059	80	051	01	02	0.00	3.98	3.98	3.97	0.01
6	16	2059	80	051	01	04	0.00	1.24	1.24	1.23	0.01
7	16	2059	80	051	02	01	0.00	4.87	4.87	3.85	1.02
8	16	2059	80	051	02	02	0.00	5.77	5.77	5.76	0.01
9	16	2215	01	052	01	02	0.00	1.13	1.13	1.12	0.01
10	16	2702	80	052	01	01	0.00	0.96	0.96	0.95	0.01
11	16	2702	80	052	01	02	0.00	0.38	0.38	0.38	0.00
12	16	3054	03	103	01	01	0.00	9.59	9.59	9.58	0.01
13	16	5054	03	337	01	01	0.00	9.00	9.00	8.25	0.75
14	19	5452	01	800	02	01	0.00	300.00	300.00	300.00	0.00
15	20	2230	02	101	14	01	0.00	16.21	16.21	2.00	14.21
16	20	2230	03	101	24	01	0.00	6.00	6.00	6.00	0.00
17	21	2235	02	001	01	04	0.00	0.03	0.03	0.02	0.01
18	21	2235	02	102	10	03	0.00	6.49	6.49	2.33	4.16
19	21	2235	02	102	10	04	0.00	11.74	11.74	10.56	1.18
20	21	2235	02	102	21	01	0.00	1.00	1.00	0.90	0.10
21	21	2235	02	103	16	04	0.00	0.01	0.01	0.01	0.00
22	29	4801	05	800	49	01	0.00	1,073.00	1,073.00	1,073.00	0.00
23	32	4055	00	211	01	03	0.00	0.75	0.75	0.66	0.09
24	33	2049	01	200	04	07	0.00	95.95	95.95	95.95	0.00
Total							0.00	1,667.55	1,667.55	1,644.60	22.95

Appendix 2.4
(Reference: Paragraph 2.3.5; Page 37)

Cases of substantial surrenders made during 2017-18

(₹ in lakh)

Sl.No.	Grant	Heads of Account					Provision	Surrender
1	02	2012	03	106	01	01	0.60	0.60
2	03	2013	00	104	01	01	317.04	159.89
3	07	2040	00	101	05	01	200.00	109.60
4	09	3451	00	090	07	01	1,418.07	1,235.00
5	16	2215	01	101	02	01	175.00	150.00
6	16	2215	01	789	04	01	110.00	80.00
7	16	4059	01	051	10	01	1,385.45	770.00
8	16	4059	01	051	10	02	1,000.00	600.00
9	16	4059	01	800	02	02	50.00	30.00
10	16	4711	03	800	04	02	500.00	404.31
11	16	5054	04	800	01	03	170.50	169.00
12	17	2202	02	105	01	01	281.20	180.00
13	17	2202	02	109	11	01	60.98	48.00
14	17	2202	03	789	14	01	855.00	750.00
15	17	2202	03	800	02	01	2,945.00	2,600.00
16	17	2202	80	003	01	01	500.00	390.00
17	17	2203	00	105	06	02	410.00	400.00
18	17	2204	00	102	03	01	40.00	28.00
19	18	2210	05	105	11	03	250.00	250.00
20	18	2210	05	105	11	04	250.00	151.83
21	19	3452	80	104	05	01	75.00	47.09
22	19	3452	80	104	06	01	459.94	385.00
23	19	3452	80	104	07	03	25.00	21.00
24	19	3452	80	104	08	01	325.00	181.00
25	21	2225	01	789	31	01	250.00	250.00
26	21	2225	01	789	31	02	50.00	50.00

Sl.No.	Grant	Heads of Account					Provision	Surrender
27	21	2225	03	190	06	01	269.00	162.64
28	21	2225	03	277	08	01	87.82	60.00
29	21	2235	02	103	24	01	205.20	193.00
30	21	4225	01	789	01	01	200.01	191.36
31	21	4225	01	789	29	01	200.00	200.00
32	21	4225	01	789	29	04	100.00	100.00
33	21	4235	02	190	03	01	11.00	11.00
34	22	2216	02	104	01	01	400.00	350.00
35	22	2404	00	195	04	01	575.00	475.00
36	22	2425	00	001	02	01	139.64	70.00
37	22	2425	00	108	01	01	40.00	40.00
38	22	2425	00	277	01	01	249.10	158.00
39	22	2852	08	195	01	04	55.00	50.00
40	22	4404	00	195	01	02	40.00	40.00
41	22	4425	00	107	01	01	42.00	42.00
42	22	4425	00	107	01	02	3.00	3.00
43	22	4425	00	107	03	01	20.00	20.00
44	22	4425	00	108	01	01	62.00	62.00
45	22	4425	00	108	01	02	20.00	20.00
46	22	4425	00	108	01	03	25.00	25.00
47	22	4425	00	108	01	04	15.00	15.00
48	22	4435	01	195	01	01	25.00	25.00
49	22	4435	01	195	01	02	20.00	20.00
50	22	4851	00	195	02	01	290.00	168.00
51	22	4851	00	195	02	03	10.00	7.00
52	23	3454	02	800	13	01	100.00	100.00
53	24	2401	00	102	01	02	463.21	295.00
54	24	2401	00	108	04	01	60.00	60.00
55	24	2401	00	109	07	01	100.00	100.00

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Sl.No.	Grant	Heads of Account					Provision	Surrender
56	24	2401	00	109	07	02	23.12	20.00
57	24	2401	00	110	02	01	200.00	200.00
58	24	2401	00	119	04	01	15.00	15.00
59	24	2401	00	800	11	01	283.95	180.00
60	24	2401	00	800	11	02	83.25	70.00
61	24	2401	00	800	15	01	50.00	49.00
62	24	2402	00	102	02	01	300.00	276.00
63	24	2435	01	101	02	04	25.00	25.00
64	25	2403	00	001	03	03	4.51	4.50
65	25	2403	00	800	10	01	54.05	38.84
66	26	4405	00	195	01	01	0.01	0.01
67	26	4405	00	195	01	02	0.01	0.01
68	26	4405	00	195	01	03	0.01	0.01
69	26	4405	00	195	01	04	0.01	0.01
70	26	6405	00	195	01	01	0.01	0.01
71	26	6405	00	195	01	02	0.01	0.01
72	26	6405	00	195	01	03	0.01	0.01
73	26	6405	00	195	01	04	0.01	0.01
74	27	2505	02	101	01	01	1,000.36	679.60
75	28	2851	00	106	01	01	27.65	16.41
76	28	2851	00	107	01	01	10.00	10.00
77	28	2851	00	789	12	02	12.00	7.00
78	28	2851	00	800	04	01	135.21	73.00
79	31	7610	00	201	01	07	30.00	30.00
80	31	7610	00	204	01	07	70.00	47.00
81	32	2202	02	109	04	01	14.00	12.00
82	32	2202	02	109	05	01	17.00	10.00
83	32	2202	02	109	05	03	7.00	6.00
84	32	2205	00	001	02	02	20.00	18.50

Sl.No.	Grant	Heads of Account					Provision	Surrender
85	32	2205	00	105	02	02	17.98	16.50
86	32	2210	01	110	05	01	7.50	7.00
87	32	2230	03	101	04	01	5.00	4.91
88	32	2235	02	101	04	02	10.00	9.00
89	32	4202	01	800	02	01	125.00	92.00
90	32	4202	01	800	02	04	25.00	24.85
91	32	4202	03	800	01	01	100.00	62.00
92	32	4202	03	800	01	02	100.00	55.00
93	32	4202	03	800	01	03	35.00	19.00
94	32	4210	01	110	06	01	18.00	13.11
95	32	4210	01	789	03	01	45.00	27.00
96	32	4210	01	800	03	01	500.00	450.00
97	32	4210	01	800	03	02	50.00	50.00
98	32	4210	01	800	03	03	150.00	100.00
99	32	4210	01	800	03	04	100.00	100.00
100	32	4235	02	800	03	01	24.00	23.00
101	32	4250	00	201	01	03	20.00	14.00
102	32	4405	00	104	01	03	100.00	74.00
103	32	5055	00	800	04	01	35.00	25.00
104	32	5452	01	800	52	01	50.00	33.80
105	32	5452	01	800	52	02	52.00	51.50
106	32	5452	01	800	53	06	50.00	49.45
107	33	6004	02	101	01	07	5,609.28	5,409.28
Total							25,541.70	21,001.65

Appendix 2.5
(Reference: Paragraph 2.3.6; Page 37)

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

(₹ in crore)

Sl.No.	Grant	Description	Savings	Amount surrendered	Amount not surrendered
Revenue					
1	03	Council of Ministers	2.66	2.46	0.20
2	06	Revenue and Food	26.65	0.00	26.65
3	07	Sales Tax	1.11	1.10	0.01
4	08	Transport	4.98	2.95	2.03
5	09	Secretariat	13.32	12.93	0.39
6	10	District Administration	11.67	0.00	11.67
7	12	Police	10.29	0.03	10.26
8	16	Public Works	9.53	2.56	6.97
9	17	Education	93.85	80.92	12.93
10	18	Medical	11.55	7.70	3.85
11	19	Information and Publicity	8.60	6.94	1.66
12	20	Labour and Employment	3.55	0.00	3.55
13	21	Social Welfare	79.08	44.89	34.19
14	22	Co-operation	15.80	14.07	1.73
15	23	Statistics	1.42	1.35	0.07
16	24	Agriculture	29.29	21.37	7.92
17	25	Animal Husbandry	3.81	3.39	0.42
18	26	Fisheries	3.64	0.00	3.64
19	27	Community Development	12.32	11.58	0.74
20	28	Industries	12.74	7.64	5.10
21	32	Building Programmes	2.84	1.23	1.61
Total - Revenue			358.70	223.11	135.59

Sl.No.	Grant	Description	Savings	Amount surrendered	Amount not surrendered
Capital					
22	08	Transport	1.35	0.00	1.35
23	12	Police	2.00	0.00	2.00
24	16	Public Works	112.72	63.71	49.01
25	18	Medical	88.85	0.00	88.85
26	19	Information and Publicity	9.14	0.00	9.14
27	21	Social Welfare	5.02	5.02	0.00
28	22	Co-operation	5.47	4.72	0.75
29	29	Electricity	9.32	0.00	9.32
30	30	Ports and Light Houses	3.09	0.00	3.09
31	32	Building Programmes	39.10	16.25	22.85
Total - Capital			276.06	89.70	186.36
Grand Total			634.76	312.81	321.95

Appendix 2.6
(Reference: Paragraph 2.3.7; Page 37)

Details of rush of expenditure during last quarter of the year and during March 2018

Sl. No.	Grant	Head of Account	Total expenditure during the year (₹)	Expenditure incurred (₹)		Percentage to total expenditure	
				During last quarter of the year	During March 2018	During last quarter of the year	During March 2018
1	18	2210 02 101 02 02	26,69,856	19,26,038	18,13,378	72.14	67.92
2	10	2217 01 191 01 01	2,91,34,429	2,26,21,109	2,11,18,357	77.64	72.49
3		2217 01 191 01 02	71,21,143	45,19,683	44,55,995	63.47	62.57
4		2217 01 191 01 04	23,65,509	21,17,733	20,71,817	89.53	87.58
5	21	2236 02 101 02 01	1,63,75,191	1,39,73,621	92,21,548	85.33	56.31
6	24	2401 00 113 03 01	66,20,411	60,59,291	58,35,327	91.52	88.14
Total			6,42,86,539	5,12,17,475	4,45,16,422		

Appendix 3.1
(Reference: Paragraph 3.1; Page 41)

Details of outstanding Utilisation Certificates

Sl. No.	Department	Number of certificates outstanding	Amount (₹ in lakh)
1	Adi-Dravidar Welfare	135	6,283.25
2	Agriculture	37	1,985.84
3	Animal Husbandry and Animal Welfare	17	833.33
4	Art and Culture	20	228.19
5	Civil Supplies and Consumer Affairs	19	1,133.95
6	Co-operative Societies	58	1,966.16
7	Economics and Statistics	2	5.46
8	Fisheries and Fishermen Welfare	32	1,378.74
9	Health and Family Welfare Services	1	245.00
10	Higher and Technical Education	35	5,809.31
11	Hindu Religious Institutions/WAKF Board	2	1.43
12	Industries and Commerce	25	1,735.68
13	Information Technology	8	1,064.49
14	Labour	1	11.25
15	Local Administration	581	8,211.07
16	Revenue and Disaster Management	4	30.00
17	Rural Development	21	3,651.40
18	School Education	27	1,170.03
19	Science, Technology and Environment	3	64.48
20	Social Welfare	22	2,068.16
21	Tourism	6	2,027.92
22	Town and Country Planning	146	3,348.06
23	Transport	8	1,333.63
24	Welfare of Backward Classes and Minorities	5	65.05
25	Women and Child Development	35	3,065.14
	Total	1,250	47,717.02

Appendix 3.2
(Reference: Paragraph 3.2; Page 42)

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

Sl. No.	Name of the Autonomous Body/Authority	Year for which accounts were due
1	Puducherry Municipality, Puducherry	2008-09 to 2016-17
2	Oulgaret Municipality, Puducherry	2008-09 to 2016-17
3	Karaikal Municipality, Karaikal	2008-09 to 2016-17
4	Ariankuppam Commune Panchayat, Puducherry	2008-09 to 2016-17
5	Villianur Commune Panchayat, Puducherry	2008-09 to 2016-17
6	Bahour Commune Panchayat, Puducherry	2008-09 to 2016-17
7	Mannadipet Commune Panchayat, Puducherry	2008-09 to 2016-17
8	Nettapakkam Commune Panchayat, Puducherry	2008-09 to 2016-17
9	Neravy Commune Panchayat, Karaikal	2008-09 to 2016-17
10	Kottucherry Commune Panchayat, Karaikal	2008-09 to 2016-17
11	Thirunallar Commune Panchayat, Karaikal	2008-09 to 2016-17
12	Nedungadu Commune Panchayat, Karaikal	2008-09 to 2016-17
13	Mahe Municipality, Mahe	2008-09 to 2016-17
14	Yanam Municipality, Yanam	2008-09 to 2016-17
15	Thirumalairayanpattinam Commune Panchayat, Karaikal	2008-09 to 2016-17
16	Pondicherry Pollution Control Committee, Puducherry	2010-11 to 2016-17
17	Pondicherry Urban Development Agency (PUDA), Puducherry	2012-13 to 2016-17
18	Kasthurba College for Women, Villianur, Puducherry	2012-13 to 2016-17
19	Women's Polytechnic College, Puducherry	2013-14 to 2016-17
20	Indira Gandhi College of Arts and Science, Kadhirkamam, Puducherry	2013-14 to 2016-17

Sl. No.	Name of the Autonomous Body/Authority	Year for which accounts were due
21	Perunthalaivar Kamarajar Arts College, Kalitheerthalkuppam, Puducherry	2013-14 to 2016-17
22	Rajiv Gandhi Arts and Science College, Thavalakuppam, Puducherry	2013-14 to 2016-17
23	Building and Other Construction Workers' Welfare Board, Puducherry	2013-14 to 2016-17
24	Perunthalaivar Kamarajar College of Education, Karaikal	2013-14 to 2016-17
25	Karaikal Polytechnic College, Karaikal	2013-14 to 2016-17
26	Dr.B.R. Ambedkar Polytechnic College, Yanam	2013-14 to 2016-17
27	Pondicherry Fishing Harbour Management Society, Puducherry	2013-14 to 2016-17
28	PONLAIT, Puducherry	2014-15 to 2016-17
29	Krishi Vigyan Kendra, Karaikal	2014-15 and 2016-17
30	Pondicherry Women's Commission, Puducherry	2014-15 and 2016-17
31	Puducherry Coastal Zone Management Authority	2014-15 and 2016-17
32	Pondicherry State Sports Council, Puducherry	2014-15 and 2016-17
33	Pondicherry State Cooperative Fishermen Federation, Puducherry	2015-16 and 2016-17
34	Pandit Jawaharlal Nehru College of Agriculture and Research Institute (PAJANCOA), Karaikal	2015-16 and 2016-17
35	District Rural Development Agency, Puducherry	2015-16 and 2016-17
36	Pondicherry Institute of Hotel Management, Puducherry	2016-17
37	Pondicherry Khadi and Village Industries Board, Puducherry	2016-17
38	SPINCO, Puducherry	2016-17
39	Puducherry Fishermen Welfare and Distress Relief Society	2016-17
40	Pondicherry Market Committee, Puducherry	2016-17
41	Pondicherry Cooperative Sugar Mills, Lingareddipalayam, Puducherry	2016-17

Appendix 3.3
(Reference: Paragraph 3.4; Page 43)

**Department/category-wise pending cases of
misappropriation, loss, theft and defalcation of Government material**

Sl. No.	Name of the Department	Theft and Loss cases		Misappropriation/ Loss of Government Material		Total	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
			(₹ in lakh)		(₹ in lakh)		(₹ in lakh)
1	Adi-Dravidar Welfare	3	3.25	1	0.43	4	3.68
2	Agriculture	3	1.89	2	8.15	5	10.04
3	Animal Husbandry	4	0.16	1	41.57	5	41.73
4	Art and Culture	3	0.37	Nil	0	3	0.37
5	Education	7	1.56	3	43.81	10	45.37
6	Electricity	254	2,573.60	1	0.17	255	2,573.77
7	Health and Family Welfare	10	1.36	Nil	0	10	1.36
8	Information Technology	1	1.15	Nil	0	1	1.15
9	Labour	3	1.27	Nil	0	3	1.27
10	Local Administration	5	2.04	1	0.47	6	2.51
11	Police	0	0	2	0.50	2	0.50
12	Public Works	1	0.20	2	5.01	3	5.21
13	Revenue	2	0.84	Nil	0	2	0.84
14	Tourism	1	0.22	Nil	0	1	0.22
15	Women and Child Development	1	3.75	Nil	0	1	3.75
	Total	298	2,591.66	13	100.11	311	2,691.77

Glossary of terms and abbreviations used in the Report

Terms	Description
GSDP	GSDP is defined as the total income of the Union Territory or the market value of goods and services produced using labour and all other factors of production at current prices.
Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.6 implies that revenue receipts tend to increase by 0.6 percentage points, if the GSDP increases by one <i>per cent</i> .
Core Public Goods and Merit goods	Core public goods are goods which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g., enforcement of law and order, security and protection of rights, pollution free air and other environmental goods, road infrastructure etc., Merit goods are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than the ability and willingness to pay to the Government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidised food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.
Development expenditure	Broadly, the Social and Economic Services constitute development expenditure, while expenditure on General Services is treated as non-development expenditure.
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., $(\text{sum of opening and closing balances of fiscal liabilities} / 2) \times 100$

Terms	Description
Debt sustainability	Debt sustainability is defined as the ability of the Union Territory to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. It also refers to the sufficiency of liquid assets to meet current or committed obligations and the capacity to keep a balance between the costs of additional borrowings and the returns from such borrowings.
Primary expenditure	Primary expenditure of the State, defined as the total expenditure net of the interest payments, indicates the expenditure incurred on the transactions undertaken during the year.

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