

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.
	Population	
2	a. As per 2001 Census	9.74 lakh
	b. 2011 Census	12.48 lakh
3(a)	Density of Population (as per 2001 census) (All India Density = 325 persons per sq.km.)	2,034 persons per sq.km.
(b)	Density of Population (as per 2011 census) (All India Density = 382 persons per sq.km.)	2,547 persons per sq.km.
4	Population below poverty line (All India Average = 21.90 per cent)	7.70 per cent
5(a)	Literacy (as per 2001 census) (All India Average = 64.80 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 = 33 per 1,000 live births)	10 per 1,000 live births
7	Life Expectancy at birth (All India Average = 68.7 years)	69 years
8	Gross State Domestic Product (GSDP) 2018-19 at current prices	₹ 36,656 crore
9	Per capita GSDP CAGR (2011-12 to 2018-19)	8.97 per cent
10	Per capita GDP CAGR (2011-12 to 2018-19) All India	10.40 per cent
11	GSDP CAGR (2011-12 to 2018-19)	11.77 per cent
12	GSDP CAGR (2011-12 to 2018-19) All India	11.70 per cent
13	Population growth (2009-19)	28.74 per cent
14	Population growth (2009-19) All India	12.84 per cent

B. Financial data					
Particulars		Figures (in per cent)			
CAGR*		2009-10 to 2017-18		2017-18 to 2018-19	
		General Category States	Union Territory of Puducherry	General Category States	Union Territory of Puducherry
a	of Revenue Receipts	15.03	9.80	12.77	6.61
b	of Tax Revenue	14.84	15.80	12.72	13.61
c	of Non-Tax Revenue	9.88	9.96	19.78	15.28
d	of Total Expenditure	14.20	7.59	12.73	8.10
e	of Capital Expenditure	13.53	0.82	11.93	(-) 20.56
f	of Revenue Expenditure on Education	13.44	6.40	9.38	12.68
g	of Revenue Expenditure on Health	16.50	7.75	11.09	13.31
h	of Salary and wages	11.72	8.08	11.03	7.50
i	of Pension	16.12	12.58	14.31	16.35

*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>i.e.</i> , a note on the quantum of net interest charges met from Revenue Receipts.

Statement	Title	Layout
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.
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	Title	Layout
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.
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)

	2014-15	2015-16	2016-17	2017-18	2018-19
Gross State Domestic Product (₹ in crore)	22,574	26,617	29,573	32,962	36,656
Growth rate of GSDP (in percentage)	3.22	17.91	11.11	11.46	11.21

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 23)

Time series data on the Union Territory Government finances

(₹ in crore)

	2014-15	2015-16	2016-17	2017-18	2018-19
(1)	(2)	(3)	(4)	(5)	(6)
<i>Part A. Receipts</i>					
1. Revenue Receipts	4,758 (74)	5,088 (74)	5,383 (76)	6,003 (77)	6,400 (78)
(i) Tax Revenue	1,993 (42)	2,260 (44)	2,401(45)	2,806 (47)	3,188 (50)
Goods and Services Tax (GST)	Nil	Nil	Nil	852	1,499
Taxes on Agricultural Income	Nil	Nil	Nil	Nil	Nil
Taxes on Sales, Trade, etc.	1,313	1,439	1,576	1,008	632
State Excise	545	674	671	770	850
Taxes on Vehicles	59	69	87	104	114
Stamp Duty and Registration Fees	75	76	66	71	92
Land Revenue	1	2	1	1	1
Taxes on Goods and Passengers	Nil	Nil	Nil	Nil	Nil
(ii) Non-Tax Revenue	1,300 (27)	1,138 (22)	1,245 (23)	1,374 (23)	1,584 (25)
(iii) State's share of Union taxes and duties	Nil	Nil	Nil	Nil	Nil
(iv) Grants-in-aid from Government of India	1,465 (31)	1,690 (33)	1,737 (32)	1,823 (30)	1,628 (25)
2. Miscellaneous Capital Receipts	Nil	Nil	Nil	Nil	Nil
3. Recoveries of Loans and Advances	2	2	2	1	1
4. Total Revenue and Non-debt capital receipts (1+2+3)	4,760	5,090	5,385	6,004	6,401
5. Public Debt Receipts	704 (11)	741 (11)	820 (12)	1,061(14)	1,007 (12)
External Debt	-	-	-	-	50
Internal Debt and Market Loan	614	642	748	989	957
Net transactions under Ways and Means Advances and Overdrafts	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	90	99	72	72	Nil
6. Total Receipts in the Consolidated Fund (4+5)	5,464	5,831	6,205	7,065	7,408
7. Contingency Fund Receipts	Nil	Nil	Nil	Nil	Nil
8. Public Account Receipts	982 (15)	1,015 (15)	845 (12)	717 (9)	778 (10)
9. Total Receipts of UT (6+7+8)	6,446	6,846	7,050	7,782	8,186

	2014-15	2015-16	2016-17	2017-18	2018-19
(1)	(2)	(3)	(4)	(5)	(6)
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	4,800 (74)	5,285 (77)	5,458 (79)	5,807 (82)	6,387 (74)
(i) Plan	1,554 (32)	1,668 (32)	1,644 (30)	1,659 (29)	6,387 (100)
(ii) Non-Plan	3,246 (68)	3,617 (68)	3,814 (70)	4,148 (71)	Nil
(iii) General Services (including interest payments)	1,417	1,469	1,639	1,874	2,154
(iv) Social Services	1,831	2,199	2,129	2,235	2,401
(v) Economic Services	1,544	1,611	1,684	1,694	1,832
(vi) Grants-in-aid and Contributions	8	6	6	4	Nil
11. Capital Expenditure	614 (10)	439 (6)	447 (6)	394 (6)	313 (4)
(i) Plan	601 (98)	444 (101)	440 (98)	388 (98)	313 (100)
(ii) Non-Plan	13(2)	(-) 5 (-1) [#]	7 (2)	6(2)	Nil
(iii) General Services	87	83	85	88	19
(iv) Social Services	313	134	121	107	126
(v) Economic Services	214	223	241	199	168
12. Disbursement of Loans and Advances	1	1	Nil	Nil	3
13. Total (10+11+12)	5,415	5,725	5,905	6,201	6,703
14. Repayments of Public Debt	183 (3)	169 (2)	224 (3)	570 (8)	639 (7)
External debt
Internal Debt (excluding Ways and Means Advances and Overdrafts)	48	52	98	434	488
Net transactions under Ways and Means Advances and Overdraft	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	135	117	126	136	151
15. Appropriation to Contingency Fund	Nil	Nil	Nil	Nil	Nil
16. Total disbursement out of Consolidated Fund (13+14+15)	5,598	5,894	6,129	6,771	7,342
17. Contingency Fund disbursements	Nil	Nil	Nil	Nil	Nil
18. Public Account disbursements	845 (13)	938 (14)	800 (12)	269(4)	1,335 (15)
19. Total disbursement by UT (16+17+18)	6,443	6,832	6,929	7,040	8,677
Part C. Deficits					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(-) 42	(-) 197	(-) 75	196	13

[#] Minus expenditure is due to value of issue of stock more than the value of purchase

	2014-15	2015-16	2016-17	2017-18	2018-19
(1)	(2)	(3)	(4)	(5)	(6)
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 655	(-) 635	(-) 520	(-) 197	(-) 302
22. Primary Deficit (-)/ Surplus (+) (21+23)	(-) 117	(-) 83	58	489	405
<i>Part D. Other data</i>					
23. Interest Payments (included in revenue expenditure)	538	552	578	686	707
24. Financial Assistance to local bodies etc.	661	716	669	660	748
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)	22,574	26,617	29,573	32,962	36,656
28. Outstanding Fiscal liabilities (year-end)	7,030	7,754	8,299	8,799	9,144
29. Outstanding guarantees (year-end) (including interest)	29	45	45	51	51
30. Maximum amount guaranteed (year-end)	38	56	56	63	63
31. Number of incomplete projects	12	14	14	12	30
32. Capital blocked in incomplete projects	20.14	78.58	75.71	76.96	184.49
<i>Part E: Fiscal Health Indicators</i>					
I Resource Mobilisation					
Own Tax revenue/GSDP	0.09	0.08	0.08	0.09	0.09
Own Non-Tax Revenue/GSDP	0.06	0.04	0.04	0.04	0.04
Central Transfers/GSDP	Nil	Nil	Nil	Nil	Nil
II Expenditure Management					
Total Expenditure/GSDP	0.24	0.21	0.20	0.19	0.18
Total Expenditure/Revenue Receipts	1.14	1.13	1.10	1.03	1.05
Revenue Expenditure/Total Expenditure	0.89	0.92	0.92	0.94	0.95
Expenditure on Social Services/Total Expenditure	0.34	0.38	0.36	0.36	0.36
Expenditure on Economic Services/Total Expenditure	0.29	0.28	0.29	0.27	0.27
Capital Expenditure/Total Expenditure	0.11	0.08	0.08	0.06	0.05
Capital Expenditure on Social and Economic Services/Total Expenditure	0.10	0.06	0.06	0.05	0.04

	2014-15	2015-16	2016-17	2017-18	2018-19
(1)	(2)	(3)	(4)	(5)	(6)
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(-) 0.002	(-) 0.007	(-) 0.003	0.006	0.000
Fiscal deficit/GSDP	(-) 0.029	(-) 0.024	(-) 0.018	(-) 0.006	-0.008
Primary Deficit (surplus) /GSDP	(-) 0.005	(-) 0.003	0.002	0.015	0.011
Revenue Deficit/Fiscal Deficit	0.064	0.310	0.144	(-)0.995	-0.043
Primary Revenue Balance/GSDP	0.022	0.013	0.017	0.027	0.020
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.31	0.29	0.28	0.27	0.25
Fiscal Liabilities/RR	1.48	1.52	1.54	1.47	1.43
Primary deficit vis-à-vis quantum spread	(-) 0.12	(-) 0.45	0.17	2.93	1.38
Debt Redemption (Principal +Interest)/ Total Debt Receipts	0.96	0.93	0.96	1.12	1.18
V Other Fiscal Health Indicators					
Return on Investment (₹ in crore)	1.63	3.93	Nil	0.09	0.09
Balance from Current Revenue (₹ in crore)	641	589	573	1,470	..*
Financial Assets/Liabilities	0.86	0.85	0.85	0.89	0.89
Revenue Expenditure /Revenue Receipts	101	104	101	97	100

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

- * Could not be derived for 2018-19 as one of the inputs for calculating Balance from Current Revenue viz., Non-Plan revenue expenditure is not ascertainable consequent on merger of Plan and Non-Plan classification in Budget and Accounts.

Appendix 1.4
(Reference: Paragraph 1.1.1; Page 2)

Part A: Abstract of Receipts and Disbursements for the year 2018-19

(₹ in crore)

Receipts				Disbursements							
2017-18		Section-A: Revenue	2018-19	2017-18			Non-Plan	Plan	Total	2018-19	
6,002.67	I	Revenue receipts	6,400.41	5,806.66	I	Revenue expenditure				6,386.87	
2,805.55		Tax revenue	3,188.75	1,874.25		General services		2,154.11	2,154.11		
				2,234.80		Social Services		2,400.43	2,400.43		
1,373.73		Non-tax revenue	1,583.89	749.39		Education, Sports, Art and Culture		843.70	843.70		
				496.15		Health and Family Welfare		562.35	562.35		
Nil		State's share of Union Taxes	Nil	280.07		Water Supply, Sanitation, Housing and Urban Development		276.30	276.30		
1,823.39		Grants-in-aid from GOI	1,627.77	4.63		Information and Broadcasting		4.16	4.16		
27.70		Non-Plan grants	5.00	127.13		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		135.93	135.93		
11.64		Grants for UT Plan Schemes	0.00	30.21		Labour and Labour Welfare		33.32	33.32		
				544.03		Social Welfare and Nutrition		541.48	541.48		
383.06		Grants for Central and Centrally Sponsored Plan Schemes	151.78	3.19		Others		3.19	3.19		
				1,693.59		Economic Services-		1,832.33	1,832.33		
1,400.99		Other Transfer/Grants to State/UT with Legislature	1,470.99	288.36		Agriculture and Allied Activities		312.84	312.84		
				43.16		Rural Development		84.78	84.78		
				7.30		Special Areas Programmes		14.66	14.66		
				24.20		Irrigation and Flood Control		22.59	22.59		
				1,213.76		Energy		1,337.59	1,337.59		
				43.02		Industry and Minerals		36.38	36.38		
				27.10		Transport		33.10	33.10		
				3.49		Science, Technology and Environment		1.91	1.91		
				43.20		General Economic Services		-11.52	-11.52		
				4.02		Grants-in-aid and Contributions-		0.00	0.00		
Nil	II	Revenue Deficit carried over to Section B		196.01	II	Revenue Surplus carried over to Section B				13.54	
6,002.67		Total	6,400.41	6,002.67		Total				6,400.41	

Receipts					Disbursements						
		Section-B : Others									
1,370.21	III	Opening Cash balance including Permanent Advances and Cash Balance Investment		2,111.89	Nil	III	Opening Overdraft from Reserve Bank of India				Nil
Nil	IV	Miscellaneous Capital Receipts		Nil	394.39	IV	Capital Expenditure-				313.05
					88.14		General Services		18.92	18.92	
					107.26		Social Services-		126.49	126.49	
					12.15		Education, Sports, Art and Culture		10.17	10.17	
					8.11		Health and Family Welfare		17.12	17.12	
					84.15		Water Supply, Sanitation, Housing and Urban Development		94.80	94.80	
					Nil		Information and Broadcasting		0.00	0.00	
					1.38		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		3.36	3.36	
					1.18		Social Welfare and Nutrition		0.59	0.59	
					0.29		Others		0.45	0.45	
					198.99		Economic Services-		167.64	167.64	
					5.44		Agriculture and Allied Activities		2.28	2.28	
					Nil		Rural Development		0.00	0.00	
					Nil		Special Areas Programmes		0.00	0.00	
					30.22		Irrigation and Flood Control		19.86	19.86	
					72.52		Energy		39.87	39.87	
					2.00		Industry and Minerals		2.55	2.55	
					64.83		Transport		60.37	60.37	
					23.98		General Economic Services		42.71	42.71	
1.35	V	Recoveries of Loans and Advances-		0.91	0.21	V	Loans and Advances disbursed-				3.08
Nil		From Power Projects	0.00		Nil		For Power Projects		0.00	0.00	
0.21		From Government Servants	0.71		0.21		To Government Servants		0.08	0.08	
1.14		From Others	0.20		Nil		To Others		3.00	3.00	

Union Territory Finances Audit Report for the year ended 31 March 2019

Receipts					Disbursements							
196.01	VI	Revenue Surplus brought down		13.54		VI	Revenue Deficit brought down					
1,060.71	VII	Public debt receipts-		1006.81	570.00	VII	Repayment of Public debt-					638.69
Nil		External debt	49.61		Nil		External debt		0.00	0.00		
988.71		Internal debt	957.20		433.94		Internal debt		487.47	487.47		
Nil		Net transactions under Ways and Means Advances	0.00		Nil		Net transactions under Ways and Means Advances		0.00	0.00		
Nil		Net transactions under Overdraft	0.00		136.06		Repayment of Loans and Advances to Central Government		151.22	151.22		
72.00		Loans and Advances from Central Government	0.00									
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
717.32	X	Public Account receipts-		777.92	269.11	X	Public Account disbursements-					1,334.97
328.36		Small Savings and Provident Funds	320.08		282.31		Small Savings and Provident Funds			294.60		
10.00		Reserve Funds	30.00		Nil		Reserve Funds			29.84		
(-) 63.59		Suspense and Miscellaneous	-31.96		(-) 468.30		Suspense and Miscellaneous			518.84		
289.37		Remittance	332.74		286.28		Remittance			338.17		
153.18		Deposits and Advances	127.06		168.82		Deposits and Advances			153.52		
Nil	XI	Closing Overdraft from Reserve Bank of India	Nil		2,111.89	XI	Cash Balance at end					1,621.28
					Nil		Cash in Treasuries and Local Remittances			Nil		
					0.15		Deposits with Reserve Bank			0.15		
					2.15		Departmental Cash Balance including permanent advances			2.22		
					2,109.59		Cash Balance Investment including investment of earmarked funds			1618.91		
9,348.27		Total		10,311.48	9,348.27		Total					10,311.48

Appendix 1.4
(Reference: Paragraph 1.9.1; Page 23)

**Part B: Summarised financial position of the Government
of Union Territory of Puducherry as on 31 March 2019**

(₹ in crore)

As on 31 March 2018	Liabilities	As on 31 March 2019	
(1)	(2)	(3)	
	External Debt -		49.61
	Loan from Government of France	49.61	
6,016.27	Internal Debt -		6,486.00
5,055.44	Market Loans bearing interest	5,530.01	
0.00	Market Loans not bearing interest	0.00	
0.00	Loans from Life Insurance Corporation of India	955.99	
960.83	Loans from other Institutions	0.00	
0.00	Ways and Means Advances	0.00	
0.00	Overdrafts from Reserve Bank of India	0.00	
1,720.72	Loans and Advances from Central Government -		1,569.50
0.00	Pre 1984-85 Loans	0.00	
1,531.08	Non-Plan Loans	1,379.86	
189.20	Loans for UT Plan Schemes	189.20	
0.00	Loans for Central Plan Schemes	0.00	
0.44	Centrally Sponsored Schemes	0.44	
0.00	Other Transfer/Grants to State/UT with Legislature	0.00	
0.50	Contingency Fund		0.50
648.68	Small Savings, Provident Funds, etc.		674.16
497.89	Deposits		471.38
232.02	Reserve Funds		232.17
160.40	Remittance Balances		154.97
382.40	Suspense and Miscellaneous Balances		-168.38
9,658.88	Total		9,469.91

As on 31 March 2018	Assets	As on 31 March 2019	
6,447.14	Gross Capital Outlay on Fixed Assets -		6,760.19
1,027.79	Investments in shares of Companies, Corporations, etc.	1,033.70	
5,419.35	Other Capital Outlay	5,726.49	
8.11	Loans and Advances -		10.29
0.00	Loans for Power Projects	0.00	
7.60	Other Development Loans	10.42	
0.51	Loans to Government servants and Miscellaneous loans	-0.13	
316.95	Reserve Fund Investments		338.35
0.68	Advances		0.63
1,794.94	Cash -		1,282.93
0.00	Cash in Treasuries	0.00	
0.15	Deposits with Reserve Bank	0.15	
2.15	Departmental Cash Balance including Permanent Advances	2.22	
1,792.64	Cash Balance Investments	1,280.56	
1,091.06	Deficit on Government Account -		1,077.52
0.00	(i) Revenue deficit of the current year	0.00	
0.00	(ii) Miscellaneous Deficit	0.00	
1,091.06	Accumulated deficit at the beginning of the year	1,077.52	
0.00	Less: Proforma dropping	0.00	
9,658.88	Total		9,469.91

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 No.	Heads of Account					Provision	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)
1	05	2015	00	102	01	01	160.98	110.73	50.25
2	06	2029	00	101	07	01	83.00	0.00	83.00
3	06	3456	00	001	01	01	517.36	409.62	107.74
4	06	3456	00	190	01	01	50.85	0.00	50.85
5	06	3456	00	800	10	01	51.97	0.00	51.97
6	06	4408	01	190	01	01	540.00	0.00	540.00
7	08	5055	00	800	03	01	135.00	0.00	135.00
8	09	3451	00	090	07	01	878.55	0.00	878.55
9	09	4070	00	800	02	01	2,106.45	0.00	2,106.45
10	10	2053	00	101	01	01	421.00	309.85	111.15
11	10	2216	80	800	02	01	126.00	55.27	70.73
12	10	2216	80	800	04	01	515.00	304.78	210.22
13	10	2216	80	800	14	01	750.00	200.00	550.00
14	10	2216	80	800	19	01	2,651.32	1,572.63	1,078.69
15	10	2216	80	800	19	04	200.00	66.60	133.40
16	10	2216	80	800	23	02	188.50	135.00	53.50
17	10	2217	01	789	01	01	59.50	0.00	59.50
18	10	2217	80	191	17	01	579.00	0.00	579.00
19	10	2217	80	800	08	01	200.00	0.00	200.00
20	10	2217	80	800	09	01	262.00	164.00	98.00
21	10	2501	04	105	01	01	75.00	17.69	57.31
22	10	2515	00	789	09	02	100.00	33.00	67.00
23	10	3425	60	800	07	01	432.50	171.09	261.41
24	10	3475	00	108	03	01	297.00	0.00	297.00

Sl. No.	Grant No.	Heads of Account					Provision	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)
25	10	3604	00	200	03	01	75.00	0.00	75.00
26	12	2055	00	003	01	01	162.75	0.00	162.75
27	12	2055	00	115	03	01	57.33	0.00	57.33
28	12	2055	00	115	05	01	150.08	0.00	150.08
29	12	4055	00	207	03	01	276.92	0.00	276.92
30	12	4055	00	800	01	01	338.48	122.55	215.93
31	12	4070	00	800	03	01	200.00	0.00	200.00
32	15	2071	01	115	01	07	8,300.00	3,407.68	4,892.32
33	16	2702	02	190	01	01	99.00	0.00	99.00
34	16	3054	80	001	01	04	281.31	211.23	70.08
35	16	4059	01	051	10	01	1,000.00	289.46	710.54
36	16	4059	01	051	10	02	834.57	559.72	274.85
37	16	4059	01	800	02	01	605.00	234.05	370.95
38	16	4059	01	800	02	02	100.00	0.00	100.00
39	16	4059	01	800	03	01	100.00	17.48	82.52
40	16	4215	01	101	06	01	75.00	0.00	75.00
41	16	4215	01	800	03	01	3,075.00	2,163.24	911.76
42	16	4702	00	800	02	02	100.00	0.00	100.00
43	16	4711	03	800	04	01	885.00	155.67	729.33
44	16	4711	03	800	04	02	500.00	0.00	500.00
45	16	4711	03	800	04	03	100.00	0.00	100.00
46	16	5054	04	800	01	03	170.00	0.00	170.00
47	16	5054	04	800	05	01	1,200.00	230.52	969.48
48	16	5054	04	800	05	02	300.00	5.62	294.38
49	16	5054	04	800	09	01	2,400.00	1,528.98	871.02
50	17	2202	01	800	04	01	519.93	411.24	108.69
51	17	2202	02	105	01	01	195.00	47.68	147.32
52	17	2202	03	107	06	07	5,000.00	3,391.33	1,608.67

Sl. No.	Grant No.	Heads of Account					Provision	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)
53	17	2202	80	003	01	01	214.82	0.00	214.82
54	17	2202	80	800	08	01	164.97	80.96	84.01
55	17	2202	80	800	10	01	133.24	78.15	55.09
56	17	2203	00	789	07	02	70.00	0.00	70.00
57	17	2205	00	107	08	01	73.00	14.00	59.00
58	17	2236	02	102	05	02	234.00	148.12	85.88
59	18	2210	05	105	11	03	250.00	0.00	250.00
60	18	2210	05	105	11	04	250.00	0.00	250.00
61	18	2210	05	789	02	01	250.00	0.00	250.00
62	18	2210	80	800	03	01	175.00	0.00	175.00
63	18	2210	80	800	14	07	600.00	0.00	600.00
64	18	2211	00	001	01	01	220.25	73.97	146.28
65	18	2211	00	101	02	01	447.50	229.47	218.03
66	19	3452	80	800	30	01	450.00	50.44	399.56
67	19	5452	01	800	04	01	813.69	261.18	552.51
68	19	5452	01	800	05	01	1,661.68	518.77	1,142.91
69	19	5452	80	800	05	01	335.00	220.00	115.00
70	20	2230	03	800	02	01	338.47	59.92	278.55
71	21	2225	01	277	17	01	400.48	214.99	185.49
72	21	2225	01	789	23	01	1,191.01	722.69	468.32
73	21	2225	01	789	27	02	300.00	147.07	152.93
74	21	2225	01	789	31	01	100.01	0.00	100.01
75	21	2225	01	789	32	02	255.00	156.42	98.58
76	21	2225	01	789	35	02	300.01	215.95	84.06
77	21	2225	01	789	35	04	105.00	46.50	58.50
78	21	2225	01	800	02	01	75.00	0.50	74.50
79	21	2235	02	101	14	01	86.55	25.10	61.45
80	21	2235	02	101	16	01	82.03	22.70	59.33

Sl. No.	Grant No.	Heads of Account					Provision	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)
81	21	2235	02	102	10	01	1,007.63	393.92	613.71
82	21	2235	02	102	10	02	204.28	75.97	128.31
83	21	2235	02	102	20	01	148.44	50.03	98.41
84	21	2235	02	103	06	01	327.00	161.47	165.53
85	21	2235	02	103	18	01	72.51	6.05	66.46
86	21	2235	02	103	21	01	261.00	0.00	261.00
87	21	2235	02	103	24	01	60.00	0.00	60.00
88	21	4225	01	789	01	01	299.99	0.00	299.99
89	22	2401	00	195	01	01	82.00	0.00	82.00
90	22	2852	08	201	01	01	95.50	0.00	95.50
91	22	4425	00	107	04	01	500.00	0.00	500.00
92	22	4851	00	195	02	01	100.00	0.00	100.00
93	24	2401	00	102	01	02	327.53	246.63	80.90
94	24	2401	00	102	03	01	100.00	20.00	80.00
95	24	2401	00	105	04	01	62.69	12.56	50.13
96	24	2401	00	109	07	01	135.00	0.00	135.00
97	24	2401	00	113	03	01	73.06	8.67	64.39
98	24	2401	00	800	11	01	98.50	0.00	98.50
99	24	2401	00	800	16	01	65.00	0.00	65.00
100	24	2401	00	800	17	01	218.50	163.00	55.50
101	24	2402	00	102	02	01	62.62	4.60	58.02
102	24	2702	02	001	03	01	490.82	361.02	129.80
103	25	2403	00	800	09	01	64.83	11.02	53.81
104	26	2405	00	800	01	02	101.61	25.00	76.61
105	26	4405	00	104	02	01	189.74	0.00	189.74
106	27	2505	02	101	01	01	2,150.00	70.29	2,079.71
107	27	2505	02	101	02	01	650.00	298.71	351.29
108	27	2505	02	101	07	01	100.00	0.00	100.00

Sl. No.	Grant No.	Heads of Account					Provision	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)
109	27	2505	02	789	01	01	194.80	98.34	96.46
110	28	2851	00	800	06	01	200.00	71.66	128.34
111	28	2852	08	202	03	01	433.00	279.00	154.00
112	29	2801	05	800	04	01	348.70	144.69	204.01
113	29	2801	05	800	05	01	179.10	92.93	86.17
114	29	2801	05	800	06	01	135.10	0.10	135.00
115	29	2801	80	800	02	01	266.00	0.00	266.00
116	29	3425	60	004	01	01	67.00	10.87	56.13
117	29	4801	05	799	01	01	1,885.40	1418.93	466.47
118	29	4801	05	800	47	01	230.00	121.98	108.02
119	29	4801	05	800	48	01	608.55	335.55	273.00
120	29	4801	05	800	54	01	2500.00	899.43	1600.57
121	30	5051	02	200	09	01	1,800.00	0.00	1,800.00
122	32	4070	00	800	01	01	100.00	48.50	51.50
123	32	4202	01	800	02	01	125.00	19.94	105.06
124	32	4202	01	800	02	02	250.00	19.99	230.01
125	32	4202	01	800	02	03	125.00	0.00	125.00
126	32	4235	02	101	02	01	249.16	1.25	247.91
127	32	4405	00	104	01	04	284.85	127.63	157.22
128	32	5452	01	800	28	01	425.00	15.10	409.90
129	32	5452	01	800	28	03	250.00	11.38	238.62
130	32	5452	01	800	28	04	500.00	155.52	344.48
131	32	5452	01	800	49	04	700.00	524.12	175.88
132	33	2049	01	200	02	07	2,500.00	1,554.65	945.35
133	33	2049	01	305	01	07	200.00	115.63	84.37
134	33	2049	05	105	02	07	200.00	0.00	200.00
Total							70,862.97	27,589.72	43,273.25

Appendix 2.2
(Reference: Paragraph 2.3.3; Page 37)

Unnecessary Supplementary Provision

(₹ in lakh)

Sl. No	Grant No.	Heads of Account					Original	Supplementary	Total	Expenditure
1	06	2408	01	102	08	01	10,800.00	1,058.89	11,858.89	10,663.05
2	06	4408	01	190	01	01	0.00	540.00	540.00	0.00
3	12	4055	00	207	03	01	219.67	57.25	276.92	0.00
4	12	4055	00	800	01	01	173.33	165.15	338.48	122.55
5	17	2204	00	102	07	01	20.79	18.00	38.79	20.78
6	17	2236	02	102	05	01	658.54	55.00	713.54	652.41
7	18	4210	01	110	02	01	75.98	19.67	95.65	68.94
8	19	3452	80	800	30	01	350.00	100.00	450.00	50.44
9	20	2230	03	101	28	01	0.00	50.00	50.00	0.00
10	20	2230	03	789	16	01	0.00	13.02	13.02	0.00
11	22	2852	08	201	01	01	0.00	95.50	95.50	0.00
12	24	2401	00	109	07	01	50.00	85.00	135.00	0.00
13	24	2401	00	800	16	01	0.00	65.00	65.00	0.00
14	24	2415	01	277	02	02	1,312.50	20.94	1,333.44	1,300.00
15	25	2403	00	800	09	01	36.11	28.72	64.83	11.02
16	26	4405	00	104	02	01	0.00	189.74	189.74	0.00
17	29	2801	05	001	02	01	15.00	10.80	25.80	12.77
18	29	2801	80	800	02	01	0.00	266.00	266.00	0.00
Total							13,711.92	2,838.68	16,550.60	12,901.95

Appendix 2.3
(Reference: Paragraph 2.3.4; Page 37)

Part A: Excessive/unnecessary re-appropriation of funds

(₹ in lakh)

Sl. No	Grant No.	Heads of Account					Provision	Re-appropriation	Total	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)	(7)	(8)
1	06	2039	00	001	01	01	854.20	13.41	867.61	835.01	32.60
2	06	2235	60	101	01	04	20.00	20.05	40.05	15.75	24.30
3	06	2408	01	102	08	01	11,858.89	272.36	12,131.25	10,663.05	1,468.20
4	06	2408	01	789	02	01	2,300.00	236.00	2,536.00	1,888.63	647.37
5	06	3456	00	800	11	01	0.00	26.14	26.14	0.00	26.14
6	06	3475	00	106	01	01	54.10	2.49	56.59	52.31	4.28
7	06	4408	01	190	01	01	540.00	10.00	550.00	0.00	550.00
8	09	3451	00	090	03	01	351.26	22.27	373.53	345.42	28.11
9	10	2053	00	093	02	03	67.00	3.00	70.00	65.98	4.02
10	10	2053	00	800	01	01	1.00	2.00	3.00	0.00	3.00
11	10	2216	80	789	11	01	702.00	304.20	1,006.20	681.60	324.60
12	10	2216	80	789	11	02	90.00	21.60	111.60	90.00	21.60
13	10	2216	80	789	11	04	0.00	12.00	12.00	0.00	12.00
14	10	2216	80	800	04	01	515.00	276.49	791.49	304.78	486.71
15	10	2216	80	800	04	02	100.00	59.40	159.40	99.40	60.00
16	10	2216	80	800	19	04	200.00	20.20	220.20	66.60	153.60
17	10	2217	01	191	01	01	203.00	51.61	254.61	168.41	86.20
18	10	2217	80	001	07	02	56.50	5.00	61.50	54.81	6.69
19	10	2250	00	103	01	01	192.99	53.55	246.54	169.71	76.83
20	12	2055	00	104	01	01	3,370.00	10.18	3,380.18	3,349.51	30.67
21	12	2055	00	109	01	01	5,184.45	15.78	5,200.23	5,178.71	21.52
22	12	2070	00	108	03	04	63.91	2.57	66.48	61.49	4.99
23	12	2070	00	108	08	01	5.00	1.32	6.32	4.04	2.28
24	12	4055	00	207	03	01	276.92	1.35	278.27	0.00	278.27

Union Territory Finances Audit Report for the year ended 31 March 2019

Sl. No	Grant No.	Heads of Account					Provision	Re-appropriation	Total	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)	(7)	(8)
25	14	2058	00	001	03	01	15.00	2.00	17.00	13.26	3.74
26	14	2058	00	103	01	01	2,026.19	50.06	2,076.25	2,018.87	57.38
27	14	2058	00	103	02	01	212.01	14.59	226.60	211.69	14.91
28	15	2071	01	102	01	07	14,025.00	1,267.81	15,292.81	13,231.59	2,061.22
29	15	2071	01	104	01	07	12,092.81	407.19	12,500.00	10,718.35	1,781.65
30	15	2071	01	117	01	07	6,000.00	400.00	6,400.00	5,849.45	550.55
31	16	2059	01	053	03	01	7.47	1.53	9.00	4.87	4.14
32	16	2059	80	001	05	01	31.60	16.57	48.17	30.68	17.49
33	16	2215	01	101	02	02	16.50	3.50	20.00	13.27	6.73
34	16	2702	02	001	02	01	608.70	7.84	616.54	591.13	25.41
35	16	2702	02	001	02	04	32.50	6.12	38.62	31.38	7.24
36	16	3054	04	789	03	04	5.00	70.00	75.00	4.64	70.36
37	16	3054	80	001	01	01	1,486.95	12.74	1,499.69	1,477.54	22.15
38	16	5054	04	800	05	02	300.00	200.00	500.00	5.62	494.38
39	16	5054	04	800	09	01	2,400.00	130.00	2,530.00	1,528.98	1,001.02
40	17	2202	01	108	01	01	768.56	77.16	845.72	750.64	95.08
41	17	2202	01	800	01	01	17,210.50	27.26	17,237.76	17,173.47	64.29
42	17	2202	01	800	10	01	534.01	11.00	545.01	517.76	27.25
43	17	2202	02	105	01	01	195.00	9.75	204.75	47.68	157.07
44	17	2202	02	105	04	01	131.60	8.40	140.00	103.93	36.07
45	17	2202	02	109	17	03	1,030.90	4.30	1,035.20	1,020.99	14.21
46	17	2202	03	103	29	02	693.87	9.32	703.19	676.71	26.48
47	17	2202	03	103	30	01	1,366.00	36.50	1,402.50	1,344.62	57.88
48	17	2202	03	103	30	02	205.00	15.95	220.95	204.50	16.45
49	17	2202	80	003	01	01	214.82	10.74	225.56	0.00	225.56
50	17	2202	80	800	08	01	164.97	8.25	173.22	80.96	92.26
51	17	2202	80	800	10	01	133.24	1.06	134.30	78.15	56.15
52	17	2203	00	001	02	01	218.10	2.75	220.85	193.11	27.74

Sl. No	Grant No.	Heads of Account					Provision	Re-appropriation	Total	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)	(7)	(8)
53	17	2203	00	105	10	01	2,422.00	58.75	2,480.75	2,391.60	89.15
54	17	2204	00	102	07	01	38.79	21.41	60.20	20.78	39.42
55	17	2205	00	789	05	01	25.89	2.92	28.81	20.29	8.52
56	17	2236	02	102	03	01	682.49	1.45	683.94	681.91	2.03
57	18	2210	02	101	01	03	48.00	2.67	50.67	47.46	3.21
58	18	2210	02	101	03	01	31.50	1.62	33.12	31.36	1.76
59	18	2211	00	101	03	01	200.00	66.70	266.70	167.37	99.33
60	18	4210	01	110	02	01	95.65	44.65	140.30	68.94	71.36
61	19	2075	00	800	01	01	101.00	5.00	106.00	99.87	6.13
62	19	2220	60	101	01	01	169.40	23.95	193.35	138.75	54.60
63	19	5452	01	800	04	01	813.69	160.51	974.20	261.18	713.02
64	20	2230	01	102	01	01	228.07	2.22	230.29	228.07	2.22
65	20	2230	01	103	10	01	110.00	35.25	145.25	110.00	35.25
66	20	2230	01	112	01	01	0.00	1.80	1.80	0.00	1.80
67	20	2230	01	789	04	01	40.00	27.61	67.61	40.00	27.61
68	20	2230	03	101	14	01	16.78	1.12	17.90	13.04	4.86
69	20	2230	03	101	28	01	50.00	97.00	147.00	0.00	147.00
70	20	2230	03	789	16	01	13.02	14.98	28.00	0.00	28.00
71	20	4250	00	201	06	01	1.50	1.63	3.13	1.12	2.01
72	21	2225	01	277	06	02	4.00	2.51	6.51	0.00	6.51
73	21	2225	01	277	17	01	400.48	19.99	420.47	214.99	205.48
74	21	2225	01	789	23	02	433.11	4.83	437.94	416.26	21.68
75	21	2225	01	789	36	01	44.00	30.60	74.60	35.22	39.38
76	21	2225	03	190	05	01	40.00	10.00	50.00	33.17	16.84
77	21	2225	03	277	06	04	43.10	1.32	44.42	41.37	3.05
78	21	2225	03	277	08	01	105.33	12.28	117.61	63.16	54.46
79	21	2225	03	800	04	01	30.00	5.95	35.95	29.78	6.17
80	21	2225	03	800	04	04	0.00	12.00	12.00	0.00	12.00

Union Territory Finances Audit Report for the year ended 31 March 2019

Sl. No	Grant No.	Heads of Account					Provision	Re-appropriation	Total	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)	(7)	(8)
81	21	2225	80	800	03	04	5.00	2.50	7.50	1.50	6.00
82	21	2235	02	101	04	01	200.53	11.35	211.88	190.82	21.06
83	21	2235	02	101	06	01	4.50	2.00	6.50	4.44	2.06
84	21	2235	02	101	16	01	82.03	117.97	200.00	22.70	177.30
85	21	2235	02	101	16	02	5.00	34.63	39.63	4.18	35.45
86	21	2235	02	101	35	02	20.00	2.00	22.00	18.30	3.70
87	21	2235	02	101	37	01	27.80	30.20	58.00	27.63	30.37
88	21	2235	02	101	38	01	84.50	2.16	86.66	83.61	3.05
89	21	2235	02	102	10	04	12.00	5.89	17.89	9.54	8.35
90	21	2235	02	102	23	01	94.42	116.27	210.69	93.97	116.72
91	21	2235	02	102	23	02	23.69	19.21	42.90	6.16	36.74
92	21	2235	02	102	23	03	4.08	10.00	14.08	1.74	12.34
93	21	2235	02	102	23	04	4.08	10.00	14.08	2.46	11.62
94	21	2235	02	102	26	02	2.00	1.25	3.25	1.54	1.71
95	21	2235	02	103	15	04	0.57	1.01	1.58	0.00	1.58
96	21	2235	02	103	18	04	8.95	4.75	13.70	0.00	13.70
97	21	2235	02	103	22	01	9.05	11.02	20.07	0.00	20.07
98	21	2235	02	103	25	01	92.00	8.00	100.00	64.00	36.00
99	21	2235	02	789	16	01	23.00	32.86	55.86	6.21	49.65
100	21	2235	60	102	01	01	19,666.61	85.94	19,752.55	19,574.96	177.59
101	21	2236	02	101	01	04	13.00	8.41	21.41	8.64	12.77
102	22	2425	00	108	01	04	0.00	3.80	3.80	0.00	3.80
103	22	2852	08	195	01	01	276.35	84.38	360.73	276.35	84.38
104	22	2852	08	195	01	02	114.24	15.29	129.53	109.24	20.29
105	22	2852	08	195	01	04	80.01	5.15	85.16	70.01	15.15
106	22	2852	08	201	01	01	95.50	4.50	100.00	0.00	100.00
107	24	2401	00	102	01	02	327.53	8.30	335.83	246.63	89.20
108	24	2401	00	105	02	01	109.00	2.00	111.00	107.75	3.25

Sl. No	Grant No.	Heads of Account					Provision	Re-appropriation	Total	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)	(7)	(8)
109	24	2401	00	105	04	02	6.28	43.72	50.00	0.00	50.00
110	24	2401	00	108	01	01	36.42	6.38	42.80	14.76	28.04
111	24	2401	00	119	07	01	200.00	9.13	209.13	198.67	10.46
112	24	2401	00	789	15	01	0.00	8.74	8.74	0.00	8.74
113	24	2401	00	789	15	02	0.00	6.26	6.26	0.00	6.26
114	24	2401	00	789	16	01	0.00	13.00	13.00	0.00	13.00
115	24	2401	00	800	16	02	0.00	46.94	46.94	0.00	46.94
116	24	2402	00	102	02	01	62.62	12.87	75.49	4.60	70.89
117	24	2406	01	102	05	01	9.10	2.71	11.81	7.97	3.84
118	24	2406	01	102	09	01	50.00	50.00	100.00	0.00	100.00
119	24	2415	01	277	01	01	422.00	24.41	446.41	417.42	28.99
120	24	2415	01	277	02	02	1,333.44	21.46	1,354.90	1,300.00	54.90
121	24	2435	01	101	05	01	300.80	25.24	326.04	266.66	59.38
122	24	2435	01	101	05	02	66.69	10.64	77.33	53.63	23.70
123	25	2403	00	001	01	01	74.70	2.86	77.56	59.56	18.00
124	25	2403	00	001	05	01	39.85	2.64	42.49	39.33	3.16
125	25	2403	00	101	08	02	59.65	2.98	62.63	58.75	3.88
126	25	2403	00	789	02	02	10.00	2.75	12.75	6.54	6.21
127	25	2403	00	800	09	01	64.83	6.47	71.30	11.02	60.28
128	26	2405	00	800	19	01	1,022.85	56.62	1,079.47	908.98	170.49
129	26	2405	00	800	20	01	1,486.34	120.78	1,607.12	1,444.29	162.83
130	27	2505	02	101	04	01	3,589.24	25.00	3,614.24	3,589.24	25.00
131	27	2505	02	101	08	01	1.00	69.00	70.00	0.00	70.00
132	27	2505	02	789	03	01	0.00	30.00	30.00	0.00	30.00
133	27	2515	00	102	06	01	2,000.00	300.00	2,300.00	1,835.00	465.00
134	27	2515	00	800	09	01	1.00	125.00	126.00	0.00	126.00
135	28	2851	00	003	01	01	70.63	18.43	89.06	64.58	24.48
136	28	2851	00	789	01	04	2.00	2.94	4.94	1.86	3.08

Union Territory Finances Audit Report for the year ended 31 March 2019

Sl. No	Grant No.	Heads of Account					Provision	Re-appropriation	Total	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)	(7)	(8)
137	28	2851	00	800	11	01	32.25	4.75	37.00	31.38	5.62
138	29	2049	60	101	01	01	445.00	1.20	446.20	406.13	40.07
139	29	2801	05	800	01	01	1,08,196.00	315.41	1,08,511.41	1,05,464.96	3,046.45
140	32	2230	02	101	01	02	0.00	3.70	3.70	0.00	3.70
141	32	2403	00	800	04	01	10.00	5.00	15.00	5.25	9.75
142	32	4055	00	211	01	01	225.00	5.00	230.00	218.50	11.50
143	32	4225	01	789	01	02	0.00	50.00	50.00	0.00	50.00
144	32	4405	00	800	01	01	0.46	1.28	1.74	0.00	1.74
145	32	5452	01	800	29	01	0.00	47.00	47.00	0.00	47.00
146	33	6003	00	109	01	07	7,417.00	5.32	7,422.32	7,397.47	24.85
Total							2,43,940.91	7,052.55	2,50,993.46	2,31,913.67	19,079.79

Appendix 2.3
(Reference: Paragraph 2.3.4; Page 37)

Part B: Re-appropriation of funds without any provision

(₹ in lakh)

Sl. No	Grant No.	Heads of Account					Provision	Re-appropriation	Total	Expenditure	Savings
1	02	2012	03	090	02	01	0.00	44.57	44.57	44.56	0.01
2	10	2216	80	800	19	03	0.00	76.20	76.20	54.00	22.20
3	10	2217	80	191	18	01	0.00	400.00	400.00	400.00	0.00
4	10	2217	80	800	10	02	0.00	0.40	0.40	0.40	0.00
5	16	2216	01	700	05	01	0.00	10.00	10.00	9.00	1.00
6	16	4059	01	051	13	01	0.00	26.36	26.36	26.35	0.01
7	16	4215	01	101	04	01	0.00	17.20	17.20	17.20	0.00
8	16	5054	04	789	01	02	0.00	15.00	15.00	15.00	0.00
9	16	5054	04	789	02	02	0.00	38.00	38.00	36.25	1.75
10	18	2210	80	800	17	01	0.00	1.60	1.60	1.60	0.00
11	18	2211	00	001	04	01	0.00	43.20	43.20	39.59	3.61
12	18	2211	00	101	03	02	0.00	27.63	27.63	27.61	0.02
13	18	2211	00	101	03	03	0.00	7.48	7.48	7.45	0.03
14	18	2211	00	101	03	04	0.00	6.28	6.28	6.04	0.24
15	21	2235	02	103	28	01	0.00	88.07	88.07	88.07	0.00
16	24	2401	00	800	18	02	0.00	39.33	39.33	38.25	1.08
17	32	4210	05	105	01	02	0.00	35.00	35.00	21.81	13.19
Total							0.00	876.32	876.32	833.19	43.13

Appendix 2.4
(Reference: Paragraph 2.3.5; Page 37)

Cases of substantial surrenders made during 2018-19

(₹ in lakh)

Sl. No.	Grant No.	Heads of Account					Provision	Surrender
1	02	2012	03	090	02	01	40.00	40.00
2	09	3451	00	090	07	01	878.55	722.56
3	09	4070	00	800	02	01	2,106.45	2,106.45
4	12	2055	00	115	05	01	150.08	108.67
5	19	5452	01	800	05	01	1,661.68	1,004.17
6	25	4403	00	101	01	01	11.00	11.00
7	27	2505	02	101	01	01	2,150.00	1,747.38
8	27	2505	02	101	07	01	100.00	100
9	31	7610	00	201	01	07	30.00	30.00
10	31	7610	00	204	02	07	20.00	12.00
Total							7,147.76	5,882.23

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 No.	Description	Savings	Amount surrendered	Amount not surrendered
Revenue					
1	06	Revenue and Food	26.16	0.00	26.16
2	09	Secretariat	8.09	7.23	0.86
3	10	District Administration	39.51	0.00	39.51
4	12	Police	5.82	1.09	4.73
5	15	Retirement Benefits	73.64	0.00	73.64
6	16	Public Works	18.15	11.33	6.82
7	17	Education	29.79	0.00	29.79
8	18	Medical	15.85	0.08	15.77
9	19	Information and Publicity	5.17	0.00	5.17
10	20	Labour and Employment	6.24	0.00	6.24
11	21	Social Welfare	32.99	1.94	31.06
12	22	Co-operation	3.92	0.00	3.92
13	24	Agriculture	13.56	0.00	13.56
14	25	Animal Husbandry	1.90	0.00	1.90
15	26	Fisheries	7.68	0.00	7.68
16	27	Community Development	28.93	18.47	10.45
17	28	Industries	5.37	0.37	5.00
18	29	Electricity	33.33	0.00	33.33
19	32	Building Programmes	1.52	0.00	1.52
20	33	Public Debt	5.01	5.00	0.01
Total - Revenue			362.63	45.49	317.13

Sl. No.	Grant No.	Description	Savings	Amount surrendered	Amount not surrendered
Capital					
21	06	Revenue and Food	5.50	0.00	5.50
22	08	Transport	1.35	0.00	1.35
23	12	Police	6.90	0.00	6.90
24	16	Public Works	44.17	2.24	41.94
25	19	Information and Publicity	18.10	10.04	8.06
26	22	Co-operation	5.05	0.00	5.05
27	26	Fisheries	1.90	0.00	1.90
28	29	Electricity	21.75	0.00	21.75
29	30	Ports and Pilotage	18.03	0.00	18.03
30	32	Building Programmes	25.05	0.00	25.05
Total - Capital			147.80	12.28	135.53
Grand Total			510.43	57.77	452.66

Appendix 2.6
(Reference: Paragraph 2.3.7; Page 37)

**Details of rush of expenditure during last quarter of the year and
during March 2019**

Sl. No.	Grant No.	Head of Account	Total expenditure during the year (₹)	Expenditure incurred (₹)		Percentage to total expenditure	
				During last quarter of the year	During March 2019	During last quarter of the year	During March 2019
1	04	2014 00 105 04 01	58,77,693	35,77,190	35,03,840	60.86	59.61
2	12	2055 00 001 05 04	15,26,000	13,98,273	13,72,594	91.63	89.95
3	17	2202 80 001 07 04	63,03,306	39,48,336	39,12,394	62.64	62.07
4	26	2405 00 101 01 02	68,17,932	44,90,327	41,07,650	65.86	60.25
5		2405 00 120 01 01	1,94,02,997	1,17,11,771	1,01,25,674	60.36	52.19
6		2405 00 800 01 01	4,07,59,016	2,99,76,617	2,26,42,205	73.55	55.55
Total			8,06,86,944	5,51,02,514	4,56,64,357		

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	148	6,622.24
2	Agriculture	25	842.13
3	Animal Husbandry and Animal Welfare	5	411.24
4	Art and Culture	1	7.37
5	Civil Supplies and Consumer Affairs	15	919.94
6	Co-operative Societies	20	695.27
7	Fisheries and Fishermen Welfare	18	122.15
8	Health and Family Welfare Services	5	1,175.00
9	Higher and Technical Education	18	1,267.95
10	Industries and Commerce	4	286.42
11	Information Technology	2	2.52
12	Labour	3	13.92
13	Local Administration	185	14,958.52
14	Rural Development	5	46.70
15	School Education	3	300.32
16	Science, Technology and Environment	1	11.62
17	Social Welfare	7	27.72
18	Tourism	5	1,151.92
19	Town and Country Planning	105	4,100.80
20	Transport	1	100.00
21	Welfare of Backward Classes and Minorities	2	7.86
22	Women and Child Development	23	121.21
Total		601	33,192.82

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 2017-18
2	Oulgaret Municipality, Puducherry	2008-09 to 2017-18
3	Karaikal Municipality, Karaikal	2008-09 to 2017-18
4	Ariankuppam Commune Panchayat, Puducherry	2008-09 to 2017-18
5	Villianur Commune Panchayat, Puducherry	2008-09 to 2017-18
6	Bahour Commune Panchayat, Puducherry	2008-09 to 2017-18
7	Mannadipet Commune Panchayat, Puducherry	2008-09 to 2017-18
8	Nettapakkam Commune Panchayat, Puducherry	2008-09 to 2017-18
9	Neravy Commune Panchayat, Karaikal	2008-09 to 2017-18
10	Kottucherry Commune Panchayat, Karaikal	2008-09 to 2017-18
11	Thirunallar Commune Panchayat, Karaikal	2008-09 to 2017-18
12	Nedungadu Commune Panchayat, Karaikal	2008-09 to 2017-18
13	Mahe Municipality, Mahe	2008-09 to 2017-18
14	Yanam Municipality, Yanam	2008-09 to 2017-18
15	Thirumalairayanpattinam Commune Panchayat, Karaikal	2008-09 to 2017-18
16	Women's Polytechnic College, Puducherry	2017-18
17	Indira Gandhi College of Arts and Science, Kadhirkamam, Puducherry	2017-18
18	Perunthalaivar Kamarajar Arts College, Kalitheerthalkuppam, Puducherry	2017-18
19	Building and Other Construction Workers' Welfare Board, Puducherry	2014-15 to 2017-18
20	Karaikal Polytechnic College, Karaikal	2017-18
21	Dr.B.R. Ambedkar Polytechnic College, Yanam	2016-17 and 2017-18
22	PONLAIT, Puducherry	2014-15 to 2017-18

Sl. No.	Name of the Autonomous Body/Authority	Year for which accounts were due
23	Krishi Vigyan Kendra, Karaikal	2017-18
24	Puducherry Coastal Zone Management Authority	2014-15 to 2017-18
25	Pondicherry State Sports Council, Puducherry	2017-18
26	Pandit Jawaharlal Nehru College of Agriculture and Research Institute (PAJANCOA), Karaikal	2017-18
27	District Rural Development Agency, Puducherry	2017-18
28	Pondicherry Institute of Hotel Management, Puducherry	2017-18
29	Pondicherry Khadi and Village Industries Board, Puducherry	2016-17 and 2017-18
30	SPINCO, Puducherry	2016-17 and 2017-18
31	Pondicherry Market Committee, Puducherry	2016-17 and 2017-18
32	Pondicherry Cooperative Sugar Mills, Lingareddipalayam, Puducherry	2016-17 and 2017-18
33	Indhra Gandhi Polytechnic College, Mahe	2017-18
34	Karaikal Market Committee, Karaikal	2017-18
35	Pondicherry Institute of Post-Matric Education (PIPMATE), Puducherry.	2017-18
36	Perunthalaivar Kamarajar Medcial College, Society, Puducherry	2017-18
37	Pondicherry Society for Education (PONSHE), Puducherry	2017-18
38	Mother Theresa Institute of Health Science Society, Puducherry	2017-18
39	Pondicherry Housing Board, Puducherry	2017-18
40	Mahatma Gandhi Post-Graduate Institute of Dental Sciences, Gorimedu, Puducherry	2017-18
41	District Institute of Education and Training, Puducherry	2017-18
42	Women's Polytechnic College, Karaikal	2017-18
43	Pondicherry State Social Welfare Advisory Board, Puducherry	2017-18
44	Puducherry Seed Certification Agency, Puducherry	2017-18
45	Krishi Vigyan Kendra, Puducherry	2017-18

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	3.23	1	0.43	4	3.66
2	Agriculture	6	1.89	2	8.15	8	10.04
3	Animal Husbandry	4	0.16	1	41.57	5	41.73
4	Art and Culture	3	0.37	Nil	Nil	3	0.37
5	Education	8	2.26	3	43.81	11	46.07
6	Electricity	254	2,654.63	1	0.18	255	2,654.81
7	Health and Family Welfare	12	1.52	Nil	Nil	12	1.52
8	Information Technology	1	1.15	Nil	Nil	1	1.15
9	Labour	3	1.27	Nil	Nil	3	1.27
10	Local Administration	5	2.04	1	0.47	6	2.51
11	Police	Nil	Nil	2	0.50	2	0.50
12	Public Works	1	0.20	2	5.01	3	5.21
13	Revenue	2	0.84	Nil	Nil	2	0.84
14	Tourism	1	0.22	Nil	Nil	1	0.22
15	Women and Child Development	1	3.75	Nil	Nil	1	3.75
	Total	304	2,673.53	13	100.12	317	2,773.65

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
CVO	Chief Vigilance Officer
DAT	Directorate of Accounts and Treasuries
DDOs	Drawing and Disbursing Officers
ES	Economic Services
FD	Fiscal Deficit
FRBM Act	Fiscal Responsibility and Budget Management Act
GDP	Gross Domestic Product
GFR	General Financial Rules
GIA	Grants-in-aid
GOI	Government of India
GSDP	Gross State Domestic Product
GST	Goods and Services Tax
PAJANCOA	Pandit Jawaharlal Nehru College of Agriculture and Research Institute
PD	Primary Deficit
PIPMATE	Pondicherry Institute of Post-Matric Education
PONSHE	Pondicherry Society for Education
PSU	Public Sector Undertakings
RBI	Reserve Bank of India
RD	Revenue Deficit
ROG	Rate of Growth
RR	Revenue Receipts
SS	Social Services
UCs	Utilisation Certificates
UT	Union Territory

