

Appendices

Appendix 2.1
(Reference: Paragraph 2.1; Page 15)

Time series data on the Union Territory Government finances

(₹ in crore)

	2015-16	2016-17	2017-18	2018-19	2019-20
(1)	(2)	(3)	(4)	(5)	(6)
<i>Part A. Receipts</i>					
1. Revenue Receipts	5,088 (74)	5,383 (76)	6,003 (77)	6,400 (78)	6,781 (77)
(i) Tax Revenue	2,260 (44)	2,401(45)	2,806 (47)	3,188 (50)	2,475 (37)
Goods and Services Tax (GST)	Nil	Nil	852	1,499	781
Taxes on Agricultural Income	Nil	Nil	Nil	Nil	Nil
Taxes on Sales, Trade, etc.	1,439	1,576	1,008	632	596
State Excise	674	671	770	850	868
Taxes on Vehicles	69	87	104	114	139
Stamp Duty and Registration Fees	76	66	71	92	88
Land Revenue	2	1	1	1	2
Taxes on Goods and Passengers	Nil	Nil	Nil	Nil	Nil
(ii) Non-Tax Revenue	1,138 (22)	1,245 (23)	1,374 (23)	1,584 (25)	1,638 (24)
(iii) State's share of Union taxes and duties	Nil	Nil	Nil	Nil	Nil
(iv) Grants-in-aid from Government of India	1,690 (33)	1,737 (32)	1,823 (30)	1,628 (25)	2,668 (39)
2. Miscellaneous Capital Receipts	Nil	Nil	Nil	Nil	Nil
3. Recoveries of Loans and Advances	2	2	1	1	Nil
4. Total Revenue and Non-debt capital receipts (1+2+3)	5,090	5,385	6,004	6,401	6,781
5. Public Debt Receipts	741 (11)	820 (12)	1,061(14)	1,007 (12)	1,044 (12)
External Debt	-	-	-	50	--
Internal Debt and Market Loan	642	748	989	957	1,043
Net transactions under Ways and Means Advances and Overdrafts	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	99	72	72	Nil	1
6. Total Receipts in the Consolidated Fund (4+5)	5,831	6,205	7,065	7,408	7,825
7. Contingency Fund Receipts	Nil	Nil	Nil	Nil	Nil
8. Public Account Receipts	1,015 (15)	845 (12)	717 (9)	778 (10)	928 (11)
9. Total Receipts of UT (6+7+8)	6,846	7,050	7,782	8,186	8,753

	2015-16	2016-17	2017-18	2018-19	2019-20
(1)	(2)	(3)	(4)	(5)	(6)
Part B. Expenditure/Disbursement					
10. Revenue expenditure	5,285 (77)	5,458 (79)	5,807 (82)	6,387 (74)	6,836 (78)
(i) Plan	1,668 (32)	1,644 (30)	1,659 (29)	6,387 (100)	6,836 (100)
(ii) Non-Plan	3,617 (68)	3,814 (70)	4,148 (71)	Nil	Nil
(iii) General Services (including interest payments)	1,469	1,639	1,874	2,154	2,313
(iv) Social Services	2,199	2,129	2,235	2,401	2,440
(v) Economic Services	1,611	1,684	1,694	1,832	2,083
(vi) Grants-in-aid and Contributions	6	6	4	Nil	Nil
11. Capital expenditure	439 (6)	447 (6)	394 (6)	313 (4)	327 (4)
(i) Plan	444 (101)	440 (98)	388 (98)	313 (100)	327 (100)
(ii) Non-Plan	(-) 5 (-1)	7 (2)	6 (2)	Nil	Nil
(iii) General Services	83	85	88	19	21
(iv) Social Services	134	121	107	126	160
(v) Economic Services	223	241	199	168	146
12. Disbursement of Loans and Advances	1	Nil	Nil	3	Nil
13. Total (10+11+12)	5,725	5,905	6,201	6,703	7,163
14. Repayments of Public Debt	169 (2)	224 (3)	570 (8)	639 (7)	762 (9)
External debt
Internal Debt (excluding Ways and Means Advances and Overdrafts)	52	98	434	488	611
Net transactions under Ways and Means Advances and Overdraft	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	117	126	136	151	151
15. Appropriation to Contingency Fund	Nil	Nil	Nil	Nil	Nil
16. Total disbursement out of Consolidated Fund (13+14+15)	5,894	6,129	6,771	7,342	7,925
17. Contingency Fund disbursements	Nil	Nil	Nil	Nil	Nil
18. Public Account disbursements	938 (14)	800 (12)	269(4)	1,335 (15)	807 (9)
19. Total disbursement by UT (16+17+18)	6,832	6,929	7,040	8,677	8,732
Part C. Deficits					
20. Revenue deficit(-)/Revenue surplus (+) (1-10)	(-) 197	(-) 75	196	13	(-) 55
21. Fiscal deficit (-)/Fiscal surplus (+) (4-13)	(-) 635	(-) 520	(-) 197	(-) 302	(-) 381
22. Primary deficit (-)/surplus (+) (21+23)	(-) 83	58	489	405	308

	2015-16	2016-17	2017-18	2018-19	2019-20
(1)	(2)	(3)	(4)	(5)	(6)
<i>Part D: Other data</i>					
23. Interest payments (included in revenue expenditure)	552	578	686	707	690
24. Financial Assistance to local bodies etc.	716	669	660	748	779
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)	26,617	29,573	32,129	34,433	38,253
28. Outstanding fiscal liabilities (year-end)	7,754	8,299	8,799	9,144	9,449
29. Outstanding guarantees (year-end) (including interest)	45	45	51	51	44
30. Maximum amount guaranteed (year-end)	56	56	63	63	63
31. Number of incomplete projects	14	14	12	30	74
32. Capital blocked in incomplete projects	78.58	75.71	76.96	184.49	151.53
<i>Part E: Fiscal Health Indicators</i>					
I Resource Mobilisation					
Own Tax revenue/GSDP	0.08	0.08	0.09	0.09	0.06
Own Non-Tax Revenue/GSDP	0.04	0.04	0.04	0.04	0.04
Central Transfers/GSDP	Nil	Nil	Nil	Nil	Nil
II Expenditure Management					
Total Expenditure/GSDP	0.22	0.20	0.19	0.19	0.19
Total Expenditure/Revenue Receipts	1.13	1.10	1.03	1.05	1.06
Revenue Expenditure/Total Expenditure	0.92	0.92	0.94	0.95	0.95
Expenditure on Social Services/Total Expenditure	0.38	0.36	0.36	0.36	0.34
Expenditure on Economic Services/Total Expenditure	0.28	0.29	0.27	0.27	0.29
Capital Expenditure/Total Expenditure	0.08	0.08	0.06	0.05	0.05
Capital Expenditure on Social and Economic Services/Total Expenditure	0.06	0.06	0.05	0.04	0.04
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(-) 0.007	(-) 0.003	0.006	0.000	-0.001

	2015-16	2016-17	2017-18	2018-19	2019-20
(1)	(2)	(3)	(4)	(5)	(6)
Fiscal deficit/GSDP	(-) 0.024	(-) 0.018	(-) 0.006	(-) 0.008	(-) 0.010
Primary Deficit (surplus) /GSDP	(-) 0.003	0.002	0.015	0.011	0.008
Revenue Deficit/Fiscal Deficit	0.310	0.144	(-) 0.995	(-) 0.043	0.144
Primary Revenue Balance/GSDP	0.013	0.017	0.027	0.020	0.017
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.29	0.28	0.27	0.25	0.25
Fiscal Liabilities/RR	1.52	1.54	1.47	1.43	1.39
Primary deficit vis-à-vis quantum spread	(-) 0.45	0.17	2.93	1.38	0.92
Debt Redemption (Principal +Interest)/ Total Debt Receipts	0.93	0.96	1.12	1.18	1.37
V Other Fiscal Health Indicators					
Return on Investment (₹ in crore)	3.93	Nil	0.09	0.09	Nil
Financial Assets/Liabilities	0.85	0.85	0.89	0.89	0.89
Revenue Expenditure /Revenue Receipts	104	101	97	100	101

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

Appendix 3.1 (Reference: Paragraph 3.1; Page 61)

Glossary of important Budget related terms

1. **'Accounts' or 'actuals' of a year** - are the amounts of receipts and disbursements for the financial year beginning on *April 1st* and ending on *March 31st* following, as finally recorded in the Accounting authority's books (as audited by CAG). Provisional Accounts refers to the unaudited accounts.
2. **'Administrative approval' of a scheme, proposal or work** - is the formal acceptance thereof by the competent authority for the purpose of incurring expenditure. Taken with the provision of funds in the budget, it operates as a financial sanction to the work during that particular year in which the Administrative Approval is issued.
3. **'Annual financial statement'** - Also referred to as Budget means the statement of estimated receipts and expenditure of the UT Government for each financial year, laid before the UT Legislature.
4. **'Appropriation'** - means the amount authorised by the UT Legislature for expenditure under different primary unit of appropriation or part thereof placed at the disposal of a disbursing officer.
5. **'Charged Expenditure'** - means such expenditure as is not to be submitted to the vote of the Legislature under the provisions of the Constitution.
6. **'Consolidated Fund of UT'** - All revenues of the UT Government, loans raised by it and all moneys received in repayment of loans form the Consolidated Fund of UT. No moneys out of this Fund can be appropriated except in accordance with the law and for the purposes and in the manner provided in the Constitution.
7. **'Contingency Fund'** is in the nature of an imprest. The Contingency Fund is intended to provide advances to the executive/Government to meet unforeseen expenditure arising in the course of a year pending its authorisation by the UT Legislature. The amounts drawn from the Contingency Fund are recouped after the UT Legislature approves it through the Supplementary Demands.
8. **'Controlling Officer (Budget)'** - means an officer entrusted by a Department with the responsibility of controlling the incurring of expenditure and/or the collection of revenue. The term includes the Heads of Department and also the Administrators.
9. **'Drawing and Disbursing Officer' (DDO)** - means a Head of Office and also any other Officer so designated by the Finance Department of the UT Government, to draw bills and make payments on behalf of the UT Government. The term shall also include a Head of Department where he himself discharges such function.
10. **'Excess Grant'** - Excess grant means the amount of expenditure over and above the provision allowed through the original/supplementary grant, that requires regularisation by obtaining excess grant from the UT Legislature under Section 30 of UT Act, 1963.

11. **'New Service'** - New Service means expenditure arising out of a new policy decision, not brought to the notice of UT Legislature earlier, including a new activity or a new form of investment.
12. **'New Instrument of Service'**- means relatively large expenditure arising out of important expansion of an existing activity.
13. **'Public Accounts'**- means the Public Account referred to in Section 47 A of UT Act, 1963. The receipts and disbursements such as deposits, reserve funds, remittances, etc., which do not form part of the Consolidated Fund are included in the Public Account. Disbursements from the Public Account are not subject to vote by the UT Legislature, as they are not moneys issued out of the Consolidated Fund of UT.
14. **'Re-appropriation'** - means the transfer, by a competent authority, of savings from one unit of appropriation to meet additional expenditure under another unit within the same grant or charged appropriation.
15. **'Revised Estimate'** - is an estimate of the probable receipts or expenditure for a financial year, framed in the course of that year, with reference to the transactions already recorded and anticipation for the remainder of the year in the light of the orders already issued.
16. **'Supplementary Demands for Grants'** - means the statement of supplementary demands laid before the legislature, showing the estimated amount of further expenditure necessary in respect of a financial year over and above the expenditure authorised in the Annual Financial Statement for that year. The demand for supplementary may be token, technical or substantive/cash.
17. **Cash Supplementary** is over and above the original budget provisions and results in enhancement of the allocation for the Demand/Grant. It should be obtained as a last resort and after proper due diligence. Presently, this method is followed by the UT.
18. There are four Sections in each Demand i.e., Revenue Voted, Revenue Charged, Capital Voted and Capital Charged. **Technical Supplementary**, after obtaining the approval of the UT Legislature, allows to utilise the savings of one of the Sections for any other Section.
19. **Token Supplementary** allows to utilise the savings within the same section of the grant.
20. **'Major Head'** - means a Major Head of account for the purpose of recording and classifying the receipts and disbursements of the UT. A Major Head, particularly the one falling within the Consolidated Fund, generally corresponds to a 'function' of Government such as Agriculture, Education, Health, etc.
21. **'Sub-Major Head'** - means an intermediate head of account introduced between a Major Head and the Minor Heads under it, when the Minor Heads are numerous and can conveniently be grouped together under such intermediate Head.
22. **'Minor Head'** - means a head subordinate to a Major Head or a Sub-Major Head. A Minor Head subordinate to a Major Head identifies a 'programme' undertaken to achieve the objectives of the function represented by the Major Head.

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23. ***'Sub-Head'*** - means a unit of account next subordinate to a Minor Head which normally denotes the scheme or organisation under that Minor Head or programme.
 24. ***'Major Work'*** - means an original work, the estimated cost of which exclusive of departmental charges exceeds the amount as notified by the Government from time to time.
 25. ***'Minor Work'*** - means an original work, the estimated cost of which exclusive of departmental charges does not exceed the amount as notified by the Government from time to time.
 26. ***'Modified Grant or Appropriation'*** - means the sum allotted to any Sub-Head of Appropriation as it stands after Re-Appropriation or the sanction of an Additional or Supplementary Grant by competent authority.
 27. ***'Supplementary or Additional Grant or Appropriation'*** - means a provision included in an Appropriation Act, during the course of a financial year, to meet expenditure in excess of the amount previously included in an Appropriation Act for that year.
 28. ***'Schedule of New Expenditure'*** - means a statement of items of new expenditure proposed for inclusion in the Budget for the ensuing year.
 29. ***'Token demand'*** - means a demand made to the Assembly for a nominal or token sum when, for example, it is proposed to meet the entire expenditure on a new service from savings out of the sanctioned budget grant.

Appendix 3.2
(Reference: Paragraph 3.3.4; Page 68)

Supplementary provision of ₹ 50 lakh or more proved wholly unnecessary

(₹ in crore)

Sl. No.	Grant No.	Head of account					Original	Supplementary	Total Provision	Expenditure	Savings
1	12	2055	00	001	04	01	1,369.60	50.00	1,419.60	1,129.79	289.81
2	18	2210	80	004	02	01	587.00	170.00	757.00	578.00	179.00
3	18	2210	80	800	06	01	2,520.86	971.15	3,492.01	2,495.00	997.01
4	21	2225	03	277	08	01	100.00	130.00	230.00	76.08	153.92
5	21	2235	02	102	12	01	608.19	50.00	658.19	607.87	50.32
6	21	2235	02	102	23	01	300.13	235.00	535.13	108.13	427.00
7	21	2235	02	102	23	02	19.63	90.00	109.63	12.39	97.24
8	21	2236	02	101	01	01	1,063.92	117.79	1,181.71	647.50	534.21
9	24	2401	00	119	07	01	79.79	49.03	128.82	0.00	128.82
10	25	2403	00	102	01	01	347.27	80.00	427.27	347.13	80.14
11	25	2403	00	102	03	01	198.84	60.00	258.84	132.91	125.93
Total							7,195.23	2,002.97	9,198.20	6,134.80	3,063.40

Appendix 3.3
(Reference: Paragraph 3.3.4; Page 68)

Supplementary provision of ₹ 50 lakh or more proved unnecessary

(₹ in lakh)

Sl. No.	Grant No.	Head of account					Original	Supplementary	Total Provision	Expenditure	Savings
1	03	2013	00	800	01	01	188.89	57.00	245.89	223.74	22.15
2	03	2052	00	090	02	01	303.05	34.50	337.55	312.90	24.65
3	12	2055	00	104	01	01	3,543.50	95.00	3,638.50	3,556.96	81.54
4	12	2055	00	104	02	01	4,963.50	893.00	5,856.50	5,805.61	50.89
5	12	2055	00	108	01	01	931.30	100.00	1,031.30	1,020.19	11.11
6	12	2055	00	109	01	01	5,405.00	560.00	5,965.00	5,896.19	68.81
7	12	2055	00	109	01	02	1,123.00	185.96	1,308.96	1,222.56	86.40
8	12	2055	00	109	01	03	357.00	45.00	402.00	381.02	20.98
9	12	2055	00	115	01	01	2,278.50	310.00	2,588.50	2,553.96	34.54
10	12	2070	00	107	01	01	765.25	352.94	1,118.19	1,113.93	4.26
11	12	2070	00	107	01	02	107.80	50.00	157.80	157.20	0.60
12	17	2202	80	800	13	01	0.00	256.34	256.34	201.77	54.57
13	17	2202	80	800	17	01	0.00	110.00	110.00	5.24	104.76
14	17	2203	00	112	05	01	4,073.00	496.49	4,569.49	4,298.60	270.89
15	18	2210	01	110	01	02	3,807.00	250.00	4,057.00	4,026.71	30.29
16	18	2210	01	110	02	01	5,344.00	700.00	6,044.00	5,742.29	301.71
17	18	2210	03	110	01	01	3,014.10	250.00	3,264.10	3,154.94	109.16
18	18	2210	80	800	16	01	2,000.00	1,840.00	3,840.00	3,107.99	732.01
19	18	4210	80	800	01	01	700.00	1,200.00	1,900.00	1,898.47	1.53
20	18	4210	80	800	02	01	8,500.00	54.37	8,554.37	8,554.36	0.01
21	19	5452	01	800	02	01	175.00	95.00	270.00	268.14	1.86

Sl. No.	Grant No.	Head of account					Original	Supplementary	Total Provision	Expenditure	Savings
22	20	2230	03	789	12	01	31.69	54.15	85.84	71.71	14.13
23	21	2235	02	103	26	01	5,168.00	290.00	5,458.00	5,422.63	35.37
24	21	2235	60	102	01	01	21,098.53	275.00	21,373.53	21,275.61	97.92
25	21	2235	60	102	01	03	806.94	85.00	891.94	877.05	14.89
26	24	2435	01	101	05	01	322.37	213.00	535.37	508.01	27.36
27	24	4406	01	102	02	01	0.00	43.00	43.00	43.00	0.00
28	25	2403	00	101	09	01	1,550.00	150.00	1,700.00	1,579.08	120.92
29	29	2801	05	001	02	01	20.00	11.90	31.90	29.62	2.28
Total							76,577.42	9,057.65	85,635.07	83,309.48	2,325.59

Appendix 3.4
(Reference: Paragraph 3.3.5; Page 69)

Re-appropriation of ₹ 10 lakh or more proved wholly unnecessary

(₹ in lakh)

Sl. No.	Grant	Head of account					Original	Supple- mentary	Provi- sion	Re- appro- priation	Expen- diture	Savings in Provision
1	03	2013	00	104	01	01	225.00	0.00	225.00	17.11	206.19	18.81
2	04	2014	00	114	01	01	134.00	0.00	134.00	16.00	123.57	10.43
3	06	2235	60	101	01	01	351.00	0.00	351.00	30.85	350.85	0.15
4	06	3454	02	800	01	01	5.62	0.00	5.62	23.33	5.61	0.01
5	09	2052	00	090	02	01	324.00	0.00	324.00	21.00	301.07	22.93
6	09	3451	00	090	03	01	388.47	0.00	388.47	11.49	350.68	37.79
7	10	2216	80	789	11	01	534.60	0.00	534.60	39.40	324.00	210.60
8	10	2216	80	789	11	02	89.10	0.00	89.10	15.90	80.55	8.55
9	10	2216	80	800	02	01	78.00	0.00	78.00	10.80	30.40	47.60
10	10	2216	80	800	04	01	1,274.20	0.00	1,274.20	331.10	1,002.29	271.92
11	10	2217	01	191	01	01	123.00	0.00	123.00	73.60	0.00	123.00
12	10	2217	80	001	07	01	297.00	0.00	297.00	85.00	247.27	49.73
13	10	2217	80	191	17	01	39.00	0.00	39.00	61.00	0.00	39.00
14	10	2217	80	800	06	01	361.10	0.00	361.10	164.10	0.00	361.10
15	10	2217	80	800	07	01	4,489.00	0.00	4,489.00	345.00	0.00	4,489.00
16	12	2055	00	001	05	02	16.50	0.00	16.50	12.93	12.23	4.27
17	12	2055	00	109	01	02	1,123.00	185.96	1,308.96	13.92	1,222.56	86.40
18	12	2055	00	115	01	01	2,278.50	310.00	2,588.50	11.40	2,553.96	34.54
19	16	3054	04	800	05	01	122.23	0.00	122.23	25.63	121.43	0.80
20	16	4059	01	051	10	01	446.19	0.00	446.19	117.33	284.77	161.42
21	16	5054	04	800	09	02	800.00	0.00	800.00	400.00	762.15	37.85
22	17	2202	01	800	01	03	716.55	0.00	716.55	31.09	712.81	3.74
23	17	2202	02	109	17	01	7,153.70	0.00	7,153.70	311.66	6,833.06	320.64
24	17	2202	02	109	17	03	1,065.37	0.00	1,065.37	22.49	1,059.40	5.97
25	17	2202	02	109	18	03	765.45	0.00	765.45	36.74	754.04	11.41
26	17	2202	03	103	01	01	1,085.72	0.00	1,085.72	21.77	1,060.19	25.53
27	17	2202	03	103	05	01	2,235.74	0.00	2,235.74	21.40	2,163.74	72.00

Sl. No.	Grant	Head of account					Original	Supplementary	Provision	Re-appropriation	Expenditure	Savings in Provision
28	17	2202	03	103	06	03	997.13	0.00	997.13	34.24	990.78	6.35
29	17	2202	03	103	08	02	774.03	0.00	774.03	12.55	752.73	21.30
30	17	2202	03	789	14	01	22.50	0.00	22.50	39.79	0.00	22.50
31	17	2202	03	789	15	01	0.01	0.00	0.01	101.21	0.00	0.01
32	17	2202	03	800	02	01	77.50	0.00	77.50	65.51	0.00	77.50
33	17	2202	03	800	03	01	0.01	0.00	0.01	52.27	0.00	0.01
34	17	2202	80	107	12	01	30.00	0.00	30.00	20.77	16.80	13.20
35	17	2202	80	800	13	01	0.00	256.34	256.34	255.16	201.77	54.57
36	17	2202	80	800	15	01	0.00	260.00	260.00	103.16	0.00	260.00
37	17	2203	00	112	05	01	4,073.00	496.49	4,569.49	143.43	4,298.60	270.89
38	17	2204	00	101	03	01	1,264.61	0.00	1,264.61	41.78	685.92	578.69
39	18	2210	01	110	01	02	3,807.00	250.00	4,057.00	55.22	4,026.71	30.29
40	18	2210	01	110	01	04	1,503.60	0.00	1,503.60	92.71	1,503.19	0.41
41	18	2210	80	789	01	01	26.67	0.00	26.67	30.50	16.67	10.00
42	18	2210	80	800	06	01	2,520.86	971.15	3,492.01	34.91	2,495.00	997.01
43	18	2210	80	800	14	07	290.00	0.00	290.00	55.03	120.65	169.35
44	18	4210	01	110	01	01	94.00	0.00	94.00	11.00	72.81	21.19
45	18	4210	04	107	02	01	0.00	0.01	0.01	44.99	0.00	0.01
46	19	2070	00	115	01	01	76.00	0.00	76.00	111.40	75.31	0.69
47	19	2220	60	001	04	01	3.50	0.00	3.50	13.80	1.95	1.55
48	20	2230	03	789	12	01	31.69	54.15	85.84	31.85	71.71	14.13
49	21	2225	03	190	05	01	45.00	0.00	45.00	90.00	35.00	10.00
50	21	2225	80	800	03	02	60.00	0.00	60.00	24.50	59.50	0.50
51	21	2235	02	102	01	01	512.24	46.00	558.24	12.51	509.25	48.99
52	21	2235	02	107	03	01	24.10	0.00	24.10	15.00	8.15	15.95
53	21	2235	60	107	01	01	1,260.00	0.00	1,260.00	14.00	1,099.44	160.56
54	21	6225	01	789	01	01	0.01	0.00	0.01	199.99	0.00	0.01
55	22	2425	00	001	01	01	758.45	0.00	758.45	22.09	744.69	13.76
56	24	2401	00	102	01	04	38.00	0.00	38.00	14.24	9.10	28.90
57	24	2401	00	119	07	01	79.79	49.03	128.82	21.18	0.00	128.82
58	24	2401	00	119	08	04	15.00	0.00	15.00	10.50	1.40	13.60

Sl. No.	Grant	Head of account					Original	Supplementary	Provision	Re-appropriation	Expenditure	Savings in Provision
59	24	2702	02	001	03	02	29.34	0.00	29.34	13.00	13.69	15.65
60	25	2403	00	102	03	02	34.54	11.00	45.54	13.20	20.17	25.37
61	25	2403	00	102	03	04	0.64	0.00	0.64	15.36	0.00	0.64
62	25	2403	00	789	03	01	27.73	0.00	27.73	10.85	0.00	27.73
63	26	2405	00	800	01	02	110.65	0.00	110.65	13.41	72.34	38.31
64	26	2405	00	800	20	01	1,625.85	0.00	1,625.85	71.11	1,472.51	153.34
65	27	2505	02	101	01	01	350.31	0.00	350.31	49.92	336.72	13.59
66	27	2505	02	101	02	01	450.00	0.00	450.00	43.75	284.69	165.31
67	27	2515	00	800	05	01	49.00	0.00	49.00	22.90	16.94	32.06
68	29	2801	05	001	02	03	425.36	0.00	425.36	12.26	405.70	19.66
69	29	4801	05	800	54	01	451.50	0.00	451.50	309.50	292.80	158.70
70	32	4070	00	800	06	01	0.00	0.01	0.01	22.99	0.00	0.01
71	32	4202	01	202	02	01	340.00	0.00	340.00	25.00	289.30	50.70
72	32	4202	04	800	03	01	0.00	0.01	0.01	249.99	0.00	0.01
73	32	4405	00	104	01	04	50.00	0.00	50.00	63.00	45.09	4.91
74	32	5425	00	800	01	02	0.00	0.01	0.01	59.99	0.00	0.01
Total							48,851.66	2,890.16	51,741.82	5,043.56	41,609.90	10,131.93

Appendix 3.5
(Reference: Paragraph 3.3.6.1; Page 69)

Details of saving of ₹ one crore and above not surrendered

(₹ in crore)

Sl. No.	Grant No.	Description	Savings	Amount Surrendered	Amount not Surrendered
(A) Revenue - Voted					
1	04	Administration of Justice	2.66	1.05	1.61
2	06	Revenue and Food	5.40	0.00	5.40
3	09	Secretariat	23.28	21.60	1.68
4	10	District Administration	111.71	0.00	111.71
5	12	Police	9.11	0.00	9.11
6	13	Jails	1.86	0.44	1.42
7	15	Retirement Benefits	3.96	0.00	3.96
8	16	Public Works	20.84	11.85	9.00
9	17	Education	92.54	0.00	92.54
10	18	Medical	32.08	0.00	32.08
11	19	Information and Publicity	11.13	2.73	8.40
12	20	Labour and Employment	4.72	0.00	4.72
13	21	Social Welfare	47.12	0.00	47.12
14	22	Co-operation	4.85	0.49	4.36
15	24	Agriculture	13.02	0.00	13.02
16	25	Animal Husbandry	6.68	0.00	6.68
17	26	Fisheries	10.67	3.84	6.82
18	27	Community Development	27.17	19.72	7.45
19	28	Industries	10.81	2.75	8.06
20	29	Electricity	9.46	0.00	9.46
21	32	Building Programmes	5.67	0.00	5.67
Total (A)			454.74	64.47	390.27

Sl. No.	Grant No.	Description	Savings	Amount Surrendered	Amount not Surrendered
(B) Revenue - Charged					
22	33	Public Debt	240.40	190.33	50.07
Total (B)			240.40	190.33	50.07
(C) Capital - Voted					
23	12	Police	6.45	0.14	6.31
24	16	Public Works	114.93	63.51	51.42
25	18	Medical	2.44	0.09	2.34
26	21	Social Welfare	4.08	1.99	2.09
27	26	Fisheries	5.32	2.43	2.89
28	29	Electricity	21.89	0.00	21.89
29	32	Building Programmes	35.88	6.37	29.51
Total (C)			191.00	74.54	116.46
(D) Capital Charged					
30	16	Public Works	5.00	0.00	5.00
31	17	Education	3.93	0.00	3.93
Total (D)			8.93	0.00	8.93
Grant Total			895.07	329.34	565.73

Appendix 3.6
(Reference: Paragraph 3.3.6.2; Page 69)

Details of cases where more than 50 per cent of the total provision and more than ₹ 10 lakh was surrendered

(₹ in lakh)

Sl. No.	Grant No.	Head of account					Voted/Charged	Provision	Re-appropriation	Expenditure	Savings	Surrender	Surrender (in per cent)
1	09	3451	00	090	07	01	V	2,247.00	(-) 87.00	0.00	2,160.00	2,160.00	100.00
2	12	4055	00	800	02	01	V	17.00	0.00	0.00	17.00	13.00	76.47
3	16	2216	01	106	02	01	C	22.21	0.00	0.00	22.21	22.21	100.00
4	16	2702	01	103	02	01	V	294.54	(-) 0.54	135.88	294.00	179.00	60.88
5	16	4059	01	800	02	01	V	1,584.75	(-) 174.75	467.99	1,410.00	800.00	56.74
6	16	4215	01	101	05	01	V	5,000.00	0.00	0.00	5,000.00	5,000.00	100.00
7	16	4215	01	800	03	04	V	1,000.00	(-) 600.00	0.00	400.00	300.00	75.00
8	16	4711	03	800	04	04	V	1,000.00	(-) 648.86	93.21	351.14	251.14	71.52
9	19	2220	60	001	01	01	V	461.61	(-) 3.72	195.99	457.89	253.33	55.33
10	19	5452	01	800	03	01	V	652.00	0.00	0.00	652.00	652.00	100.00
11	19	5452	01	800	04	01	V	510.95	0.00	0.00	510.95	510.95	100.00
12	19	5452	01	800	05	01	V	857.00	0.00	0.00	857.00	857.00	100.00
13	19	5452	80	800	05	01	V	300.00	0.00	0.00	300.00	300.00	100.00
14	21	4225	01	789	01	01	V	207.98	(-) 0.99	0.00	206.99	198.99	96.14
15	22	4425	00	107	04	01	V	500.00	(-) 220.83	0.00	279.17	279.17	100.00
16	23	3454	02	800	01	01	V	40.00	0.00	17.58	40.00	21.49	53.73
17	26	2405	00	800	21	01	V	685.37	(-) 1.07	156.71	684.30	384.30	56.16
18	27	2515	00	102	06	01	V	1,655.00	0.00	0.00	1,655.00	1,654.00	99.94
19	28	2851	00	001	02	03	V	17.08	(-) 1.99	0.03	15.09	15.00	99.40
20	28	2851	00	800	11	02	V	15.00	0.00	2.57	15.00	10.00	66.67

Sl. No.	Grant No.	Head of account					Voted/Charged	Provision	Re-appropriation	Expenditure	Savings	Surrender	Surrender (in per cent)
21	30	5051	02	200	06	01	V	100.00	(-) 8.50	0.00	91.50	91.50	100.00
22	31	7610	00	201	01	07	V	12.50	0.00	0.00	12.50	12.50	100.00
23	32	4405	00	104	02	03	V	150.00	(-) 52.96	0.00	97.04	97.04	100.00
24	32	5452	01	800	28	04	V	300.00	(-) 3.61	61.38	296.39	235.00	79.29
25	32	5452	01	800	49	04	V	250.00	(-) 2.03	92.96	247.97	155.00	62.51
Total								17,879.99				14,452.62	

Appendix 3.7
(Reference: Paragraph 3.3.6.3; Page 71)

**Details of cases where savings exceeded ₹ 50 lakh in each case and
by more than 50 per cent of the total provision**

(₹ in lakh)

Sl. No.	Grant No.	Head of account					Provision	Expenditure	Savings	percentage of savings
1	06	2029	00	101	07	01	55.06	0.00	55.06	100.00
2	06	2245	05	101	01	01	500.00	245.00	255.00	51.00
3	06	2245	05	101	02	01	125.00	0.00	125.00	100.00
4	09	3451	00	090	07	01	2,247.00	0.00	2,247.00	100.00
5	10	2216	80	103	01	01	200.00	0.00	200.00	100.00
6	10	2216	80	800	04	02	261.20	76.80	184.40	70.60
7	10	2216	80	800	04	04	128.40	5.40	123.00	95.79
8	10	2216	80	800	14	01	500.00	0.00	500.00	100.00
9	10	2216	80	800	19	02	445.80	208.20	237.60	53.30
10	10	2216	80	800	19	04	227.40	32.40	195.00	85.75
11	10	2216	80	800	21	01	138.90	0.00	138.90	100.00
12	10	2216	80	800	22	01	150.00	0.00	150.00	100.00
13	10	2217	01	191	01	01	123.00	0.00	123.00	100.00
14	10	2217	05	800	03	01	58.00	0.00	58.00	100.00
15	10	2217	05	800	03	04	250.00	84.90	165.10	66.04
16	10	2217	80	191	18	01	300.00	0.00	300.00	100.00
17	10	2217	80	800	06	01	361.10	0.00	361.10	100.00
18	10	2217	80	800	07	01	4,489.00	0.00	4,489.00	100.00
19	10	2217	80	800	10	01	123.20	0.00	123.20	100.00
20	10	2217	80	800	10	02	61.60	0.00	61.60	100.00
21	10	2250	00	789	01	01	100.00	5.00	95.00	95.00

Sl. No.	Grant No.	Head of account					Provision	Expenditure	Savings	percentage of savings
22	10	2515	00	789	09	02	71.64	0.00	71.64	100.00
23	10	2575	60	101	01	01	1,400.00	0.00	1,400.00	100.00
24	10	6216	80	201	01	01	200.00	0.00	200.00	100.00
25	12	2055	00	003	01	01	162.75	14.73	148.02	90.95
26	12	4055	00	207	03	01	278.26	0.00	278.26	100.00
27	12	4055	00	800	01	01	200.86	32.50	168.36	83.82
28	12	4070	00	800	03	01	200.00	59.49	140.51	70.25
29	16	2702	01	103	02	01	294.54	135.88	158.66	53.87
30	16	4059	01	800	02	01	1,584.75	467.99	1,116.76	70.47
31	16	4215	01	101	05	01	5,000.00	0.00	5,000.00	100.00
32	16	4215	01	800	03	04	1,000.00	0.00	1,000.00	100.00
33	16	4217	60	001	01	01	550.01	0.00	550.01	100.00
34	16	4702	00	800	04	01	82.30	25.40	56.90	69.14
35	16	4711	03	800	02	01	229.52	0.00	229.52	100.00
36	16	4711	03	800	04	02	200.00	0.00	200.00	100.00
37	16	4711	03	800	04	04	1,000.00	93.21	906.79	90.68
38	16	5054	04	800	05	04	400.00	73.44	326.56	81.64
39	16	5054	04	800	09	01	2,793.00	207.36	2,585.64	92.58
40	16	5054	04	800	09	03	200.00	48.52	151.48	75.74
41	17	2202	01	800	06	01	546.37	254.76	291.61	53.37
42	17	2202	01	800	06	02	124.70	52.48	72.22	57.92
43	17	2202	03	107	06	07	4,100.00	1,588.13	2,511.87	61.27
44	17	2202	03	800	02	01	77.50	0.00	77.50	100.00
45	17	2202	80	789	05	01	67.82	0.00	67.82	100.00

Sl. No.	Grant No.	Head of account					Provision	Expenditure	Savings	percentage of savings
46	17	2202	80	789	06	01	167.01	38.12	128.89	77.18
47	17	2202	80	800	11	01	803.46	177.20	626.26	77.95
48	17	2202	80	800	12	01	944.38	230.32	714.06	75.61
49	17	2202	80	800	15	01	260.00	0.00	260.00	100.00
50	17	2202	80	800	17	01	110.00	5.24	104.76	95.23
51	17	2203	00	789	07	02	70.00	0.00	70.00	100.00
52	17	2205	00	107	08	01	59.00	2.98	56.02	94.95
53	17	4202	01	202	01	01	503.00	110.00	393.00	78.13
54	18	2210	05	105	10	01	250.00	0.00	250.00	100.00
55	18	2210	80	800	14	07	290.00	120.65	169.35	58.40
56	18	2210	80	800	15	07	500.00	100.00	400.00	80.00
57	18	2211	00	001	04	01	161.00	76.21	84.79	52.66
58	18	4210	01	110	02	01	100.00	13.91	86.09	86.09
59	19	2220	60	001	01	01	461.61	195.99	265.62	57.54
60	19	2220	60	101	01	01	373.77	133.41	240.36	64.31
61	19	2220	60	800	02	01	62.00	9.90	52.10	84.03
62	19	3452	80	104	08	01	100.00	0.00	100.00	100.00
63	19	3452	80	800	30	01	100.00	0.00	100.00	100.00
64	19	5452	01	800	03	01	652.00	0.00	652.00	100.00
65	19	5452	01	800	04	01	510.95	0.00	510.95	100.00
66	19	5452	01	800	05	01	857.00	0.00	857.00	100.00
67	19	5452	80	800	05	01	300.00	0.00	300.00	100.00
68	20	2230	03	101	28	01	147.00	61.25	85.75	58.33
69	20	2230	03	800	03	01	90.00	0.00	90.00	100.00

Sl. No.	Grant No.	Head of account					Provision	Expenditure	Savings	percentage of savings
70	21	2225	01	277	17	01	611.98	146.67	465.31	76.03
71	21	2225	01	789	23	04	94.60	32.35	62.25	65.81
72	21	2225	01	789	24	01	150.00	42.41	107.59	71.73
73	21	2225	01	789	27	04	100.00	0.00	100.00	100.00
74	21	2225	02	796	01	01	85.01	13.05	71.96	84.65
75	21	2225	03	277	08	01	230.00	76.08	153.92	66.92
76	21	2235	02	101	35	01	182.00	86.19	95.81	52.65
77	21	2235	02	102	23	01	535.13	108.13	427.00	79.79
78	21	2235	02	102	23	02	109.63	12.39	97.24	88.70
79	21	2235	02	103	18	01	51.78	0.00	51.78	100.00
80	21	2236	02	101	01	02	265.20	132.33	132.87	50.10
81	21	4225	01	789	01	01	207.99	0.00	207.99	100.00
82	21	4225	01	789	29	01	200.00	0.00	200.00	100.00
83	21	6225	03	190	01	01	500.00	0.00	500.00	100.00
84	22	2216	02	104	01	01	250.00	0.00	250.00	100.00
85	22	2404	00	195	04	01	62.50	0.00	62.50	100.00
86	22	4425	00	107	04	01	500.00	0.00	500.00	100.00
87	24	2401	00	109	07	01	135.00	11.49	123.51	91.49
88	24	2401	00	119	07	01	128.82	0.00	128.82	100.00
89	24	2401	00	119	08	03	75.80	11.36	64.44	85.02
90	26	2405	00	103	05	01	99.85	35.06	64.79	64.88
91	26	2405	00	103	05	02	108.44	50.55	57.89	53.39
92	26	2405	00	800	21	01	685.37	156.71	528.66	77.14
93	26	4405	00	104	02	01	533.09	2.00	531.09	99.62

Sl. No.	Grant No.	Head of account					Provision	Expenditure	Savings	percentage of savings
94	27	2505	02	101	07	01	1,445.00	645.54	799.46	55.33
95	27	2505	02	101	08	01	145.00	40.65	104.35	71.97
96	27	2515	00	102	06	01	1,655.00	0.00	1,655.00	100.00
97	27	2515	00	800	10	01	100.00	0.00	100.00	100.00
98	29	2801	80	800	02	01	266.00	0.00	266.00	100.00
99	29	4801	05	799	01	01	1,677.50	677.68	999.82	59.60
100	29	4801	05	800	48	01	990.50	367.54	622.96	62.89
101	30	5051	02	200	05	01	65.50	0.00	65.50	100.00
102	30	5051	02	200	06	01	100.00	0.00	100.00	100.00
103	32	2202	02	109	04	02	115.00	36.58	78.42	68.19
104	32	2202	02	109	05	02	80.00	22.39	57.61	72.02
105	32	4070	00	800	01	01	100.00	30.75	69.25	69.25
106	32	4070	00	800	03	01	100.00	0.00	100.00	100.00
107	32	4070	00	800	04	01	126.01	1.87	124.14	98.52
108	32	4202	01	202	02	02	280.00	131.88	148.12	52.90
109	32	4202	01	800	02	02	284.00	64.00	220.00	77.47
110	32	4202	03	800	01	01	150.00	31.26	118.74	79.16
111	32	4210	01	110	04	03	180.00	25.49	154.51	85.84
112	32	4210	01	800	03	01	142.00	45.67	96.33	67.84
113	32	4210	01	800	03	03	358.00	25.75	332.25	92.81
114	32	4225	01	789	01	02	102.50	0.00	102.50	100.00
115	32	4405	00	104	02	03	150.00	0.00	150.00	100.00
116	32	5452	01	800	28	04	300.00	61.38	238.62	79.54
117	32	5452	01	800	29	01	80.00	0.00	80.00	100.00

Sl. No.	Grant No.	Head of account					Provision	Expenditure	Savings	percentage of savings
118	32	5452	01	800	49	04	250.00	92.96	157.04	62.81
119	33	2049	03	104	01	07	6,000.00	222.36	5,777.64	96.29
120	33	2049	05	105	01	07	200.00	0.10	199.90	100.00
121	33	2049	05	105	02	07	200.00	92.72	107.28	53.64
122	33	6003	00	109	03	07	357.45	0.00	357.45	100.00
Total							61,382.51	8,520.11	52,862.40	

Appendix 3.8
(Reference: Paragraph 3.4.3; Page 77)

**Details of the schemes for which provision (₹ one crore and above) was made
but no expenditure was incurred**

(₹ in crore)

Sl. No.	Grant No.	Head of Account	Description	Total Provision	Re-appropriation	Expenditure	Surrender
1	09	3451.00.090.07.01	State Share for Centrally Sponsored Schemes implemented by all departments	22.47	(-) 0.87	0.00	21.60
2	10	2217.80.800.10.01	Implementation of AMRUT Mission by Town & Country Planning Dept.,(CSS) (Central Share)	1.23	(-) 1.23	0.00	0.00
3	16	4215.01.101.05.01	Augumentation of water supply source and rehabilitation of system in urban areas of Pondicherry (Agency Francaise Development)	50.00	0.00	0.00	50.00
4	16	4217.60.001.01.01	Extension of sewerage facilities to urbanisable area	5.50	(-) 5.50	0.00	0.00
5	16	4711.03.800.04.02	Creation of infrastructural facilities (Negotiated Loan)	2.00	(-) 2.00	0.00	0.00
6	19	5452.01.800.03.01	Development of Heritage Circuit in Pondicherry under Swadesh Darshan Scheme (CSS)	6.52	0.00	0.00	6.52
7	19	5452.01.800.04.01	Development of Spiritual Circuit in Pondicherry under Swadesh Darshan Scheme (CSS)	5.11	0.00	0.00	5.11
8	19	5452.01.800.05.01	Development of UT of Pondicherry at tourist circuit under Swadesh Darshan Scheme (Coastal Circuit) (CSS)	8.57	0.00	0.00	8.57
9	19	5452.80.800.05.01	Development of Pondicherry as Mega Tourism Circuit Scheme (CSS)	3.00	0.00	0.00	3.00

Sl. No.	Grant No.	Head of Account	Description	Total Provision	Re-appropriation	Expenditure	Surrender
10	30	5051.02.200.06.01	Development of Pondicherry Port activities (Negotiated Loan)	1.00	(-) 0.09	0.00	0.91
11	32	4405.00.104.02.03	Construction of Fishing Harbour (Negotiated Loan)	1.50	(-) 0.53	0.00	0.97
Total				106.90	(-) 10.22	0.00	96.69

Appendix 3.9
(Reference: Paragraph 3.4.4; Page 77)

Rush of Expenditure

(₹ in crore)

Sl. No.	Grant No.	Head of Account					Description	Expenditure For March	Total Expenditure 2019-2020	Percentage
1	06	2245	05	101	01	01	Contribution to Puducherry Disaster Response Fund	2.45	2.45	100.00
2	06	2245	80	789	01	02	Coastal Disaster Risk Reduction Project (EAP)	9.00	9.00	100.00
3	06	2245	80	800	01	09	Coastal Disaster Risk Reduction Project (EAP)	47.01	47.01	100.00
4	06	3456	00	190	01	01	Assistance to PAPSCO	3.51	3.51	100.00
5	10	2216	80	789	02	11	Housing for all - Pradhan Manthri Awas Yojana (Central Share) (CSS)	0.59	0.81	72.84
6	10	2216	80	800	02	19	Housing for all - Pradhan Manthri Awas Yojana (Central Share) (CSS)	1.07	2.08	51.44
7	10	2217	80	800	01	08	Implementation of Smart Cities Mission (CSS) (Central Share)	3.00	3.00	100.00
8	10	2217	80	800	01	09	Implementation of AMRUT Mission by Local Admn. Dept.(CSS)	12.73	14.91	85.38
9	10	2501	04	105	01	01	Strengthening of Renewable Energy Wing	0.55	0.55	100.00
10	10	2575	60	789	01	01	M.L.A's Local Area Development Scheme	8.50	8.50	100.00
11	10	3475	00	108	01	03	National Urban Livelihood Mission (CSS)	2.17	4.14	52.42
12	16	2059	80	001	04	05	Payment of Current Consumption Charges, Water Consumption Charges, Telephone Charges, etc.	3.10	5.75	53.91
13	16	4215	01	800	01	03	Creation of Infrastructural facilities (Negotiated Loan)	4.46	8.12	54.93
14	16	5054	04	800	03	01	District and other Roads	2.00	2.15	93.02
15	16	5054	04	800	01	11	Creation of infrastructural facilities (Negotiated Loan) (State Share)	0.79	1.17	67.52
16	17	2202	80	800	01	13	Samagra Shiksha - Elementary Education (CSS)	2.02	2.02	100.00

Sl. No.	Grant No	Head of Account					Description	Expenditure For March	Total Expenditure 2019- 2020	Percentage
17	18	2210	02	800	01	01	National Mission on Ayush including Mission on Medicinal Plants (CSS)	2.38	4.69	50.75
18	18	2210	80	800	07	15	National Health Protection Scheme (State Share)	1.00	1.00	100.00
19	18	4210	80	800	01	01	Setting up of a Medical College	12.08	18.98	63.65
20	20	2230	01	789	01	04	Assistance to the Puducherry Unorganised Labourers Welfare Society	0.90	0.90	100.00
21	20	2230	03	789	01	12	Pradhan Mantri Kaushal Vikas Yojana (CSS)	0.58	0.72	80.56
22	20	2230	03	800	01	02	Pradhan Mantri Kaushal Vikas Yojana (CSS)	3.58	4.87	73.51
23	21	2225	01	789	01	27	Providing Civic and Basic Amenities to the areas of Scheduled Castes	9.52	15.96	59.65
24	21	2225	01	789	02	27	Providing Civic and Basic Amenities to the areas of Scheduled Castes	1.51	2.65	56.98
25	21	2225	01	789	01	35	Financial assistance for Construction of low cost dwelling units/development of housing colonies/house sites and grant of house construction subsidies	8.00	12.96	61.73
26	21	2225	80	800	01	03	Award to inter-caste married couples	1.20	1.60	75.00
27	21	2235	02	101	01	16	Free supply of rice to all disabled persons	1.65	1.65	100.00
28	21	2235	02	102	01	13	Integrated Child Protection Scheme (State Share)	2.63	2.63	100.00
29	21	2235	02	103	01	28	Indra Gandhi National Widow Pension Scheme (IGNWPS) (CSS)	1.81	3.63	49.86
30	21	2235	02	104	01	12	National Social Assistance Programme (CSS Flagship) (DWCD)	4.32	8.64	50.00
31	22	2425	00	277	01	01	Assistance to Pondicherry State Co-operative Union for Co-operative Education Programme	1.50	1.53	98.04
32	22	4851	00	195	02	01	State Participation in Co-operative Spinning Mill	2.00	3.00	66.67

Sl. No.	Grant No	Head of Account					Description	Expenditure For March	Total Expenditure 2019- 2020	Percentage
33	24	2401	00	800	01	17	Sub-Mission on Agricultural Extension (CSS)	1.35	2.26	59.73
34	24	2406	01	102	01	06	Conservation and Management of Oussudu Sanctuary (CSS)	0.50	0.50	100.00
35	24	2435	01	101	02	05	Agricultural Marketing	0.70	1.31	53.44
36	29	4801	05	800	01	50	Modernisation of billing method and development and "E" Governance initiatives and improvement of Communication Methods of the Electricity Dept., Pondicherry (Negotiated Loan)	8.70	14.54	59.83
37	29	4801	05	800	01	54	Building up of infrastructure facilities in the Electricity Department (Negotiated Loan)	2.93	2.93	100.00
38	32	5452	01	800	03	34	Development of Riverside Walkway at Mahe (Phase II) (Negotiated Loan)	0.75	1.21	61.98
39	33	2049	03	108	07	01	Interest on Union Territory Government Employees Group Insurance Scheme	4.64	4.64	100.00
Total								177.18	227.97	

Appendix 3.10
(Reference: Paragraph 3.4.5.2; Page 80)

Unnecessary provision of funds

(₹ in lakh)

Sl. No.	Major Head	Budget Estimate 2019-20	Re-appropriation	Total Provision	Expenditure
2059 – Public Works					
1.	01.053.03.01 - Office buildings	5.64	4.36	10.00	1.89
2.	80.001.02.03 - General Execution	245.30	2.00	247.30	245.46
3.	80.053.01.02 - CC, Water Charges	8.00	2.00	10.00	7.99
4.	80.053.02.01 - Maintenance of office buildings	16.50	9.20	25.70	12.13
2216 – Housing					
5	01.106.06.01 – Repairs of Government Quarters	0.50	4.00	4.50	0.31
2217 – Urban Development					
6	01.789.04.01 – Maintenance of Tanks	0.50	1.50	2.00	0.00
2711 – Flood control and drainage					
7	01.789.02.01 – Maintenance of embankments	10.00	2.15	12.15	6.65
3054 – Roads & Bridges					
8	04.800.05.01- Maintenance of rural roads	122.23	25.63	147.86	121.43
4059 - Capital Outlay on Public Works					
9	01.051.10.01 – Construction of Court complex	446.19	117.33	563.52	2.85
4215 – Capital outlay on Water Supply & Sanitation					
10	01.101.02.04 – CWSS	33.00	1.50	34.50	0.00
11	01.800.05.04 – Creation of infrastructural facilities	0.50	9.50	10.00	0.00
4711 – Capital outlay on Flood Control					
12	03.103.01.01 - Drainage schemes	249.95	93.71	343.66	249.95
5054 – Roads & Bridges					
13	04.800.09.02- Creation of Infra facilities	800.00	400.00	1,200.00	762.15
Total		1,938.31	672.88	2,611.19	1,410.81

Appendix 4.1
(Reference: Paragraph 4.7; Page 91)

Booking under minor head "800 - Other Expenditure" during 2019-20

(₹ in crore)

Major Head		Total Expenditure	Expenditure under 800 - Other Expenditure	Percentage of 800 - Other Expenditure
2075	Miscellaneous General Services	1.93	1.93	100.00
2216	Housing	30.11	23.31	77.42
2217	Urban Development	64.85	50.93	78.53
2405	Fisheries	48.14	37.73	78.38
2801	Power	1,420.39	1,278.80	90.03
3425	Other Scientific Research	2.70	2.48	91.85
Total		1,568.12	1,395.18	

Appendix 4.2
(Reference: Paragraph 4.7; Page 91)

Booking under minor head "800 - Other Receipts" during 2019-20

(₹ in crore)

Major Head		Total Receipts	Receipts under 800 - Other Receipts	Percentage of 800 - Other Receipts
0029	Land Revenue	1.67	0.93	55.69
0059	Public Works	1.93	1.93	100.00
0075	Miscellaneous General Services	36.63	30.22	82.50
0216	Housing	7.00	6.56	93.71
0235	Social Security and Welfare	0.38	0.38	100.00
0401	Crop Husbandry	0.98	0.82	83.67
0405	Fisheries	0.49	0.31	63.27
0853	Non-Ferrous Mining and Metallurgical	0.24	0.22	91.67
1051	Ports and Light Houses	12.24	12.24	100.00
1054	Roads and Bridges	1.46	1.46	100.00
Total		63.02	55.07	

Appendix 4.3
(Reference: Paragraph 4.8; Page 91)

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 2018-19
2	Oulgaret Municipality, Puducherry	2008-09 to 2018-19
3	Karaikal Municipality, Karaikal	2008-09 to 2018-19
4	Ariankuppam Commune Panchayat, Puducherry	2008-09 to 2018-19
5	Villianur Commune Panchayat, Puducherry	2008-09 to 2018-19
6	Bahour Commune Panchayat, Puducherry	2008-09 to 2018-19
7	Mannadipet Commune Panchayat, Puducherry	2008-09 to 2018-19
8	Nettapakkam Commune Panchayat, Puducherry	2008-09 to 2018-19
9	Neravy Commune Panchayat, Karaikal	2008-09 to 2018-19
10	Kottucherry Commune Panchayat, Karaikal	2008-09 to 2018-19
11	Thirunallar Commune Panchayat, Karaikal	2008-09 to 2018-19
12	Nedungadu Commune Panchayat, Karaikal	2008-09 to 2018-19
13	Mahe Municipality, Mahe	2008-09 to 2018-19
14	Yanam Municipality, Yanam	2008-09 to 2018-19
15	Thirumalairayanpattinam Commune Panchayat, Karaikal	2008-09 to 2018-19
16	PONLAIT, Puducherry	2014-15 to 2018-19
17	Puducherry Coastal Zone Management Authority	2014-15 to 2018-19
18	Dr.B.R. Ambedkar Polytechnic College, Yanam	2016-17 to 2018-19
19	SPINCO, Puducherry	2016-17 and 2018-19
20	Pondicherry Cooperative Sugar Mills, Lingareddipalayam, Puducherry	2016-17 and 2018-19

Sl. No.	Name of the Autonomous Body/Authority	Year for which accounts were due
21	Perunthalaivar Kamarajar Krishi Vigyan Kendra, Puducherry	2016-17 to 2018-19
22	Indira Gandhi College of Arts and Science, Kadhirkamam, Puducherry	2017-18 and 2018-19
23	Perunthalaivar Kamarajar Arts College, Kalitheerthalkuppam, Puducherry	2017-18 and 2018-19
24	Karaikal Polytechnic College, Karaikal	2017-18 and 2018-19
25	Pondicherry State Sports Council, Puducherry	2017-18 and 2018-19
26	Pandit Jawaharlal Nehru College of Agriculture and Research Institute (PAJANCOA), Karaikal	2017-18 and 2018-19
27	Pondicherry Institute of Hotel Management, Puducherry	2017-18 and 2018-19
28	Pondicherry Khadi and Village Industries Board, Puducherry	2017-18 and 2018-19
29	Indhra Gandhi Polytechnic College, Mahe	2017-18 and 2018-19
30	Puducherry Fishermen Welfare and Distress Relief Society, Puducherry	2017-18 and 2018-19
31	District Institute of Education and Training, Puducherry	2017-18 and 2018-19
32	Women's Polytechnic College, Karaikal	2017-18 and 2018-19
33	Puducherry e-Governance Society	2017-18 and 2018-19
34	Pondicherry State Social Welfare Advisory Board, Puducherry	2017-18 and 2018-19
35	Women's Polytechnic College, Puducherry	2017-18 and 2018-19
36	Perunthalaivar Kamarajar Medcial College, Society, Puducherry	2017-18 and 2018-19
37	Karaikal Market Committee, Karaikal	2018-19
38	Mother Theresa Institute of Health Science Society, Puducherry	2018-19
39	Mahatma Gandhi Post-Graduate Institute of Dental Sciences, Gorimedu, Puducherry	2018-19
40	Puducherry Urban Development Agency	2018-19
41	Puducherry State Fisherman Co-operative Federation	2018-19

Sl. No.	Name of the Autonomous Body/Authority	Year for which accounts were due
42	Renewable Energy Agency of Puducherry	2018-19
43	Pondicherry Pollution Control Committee, Puducherry	2018-19
44	Pondicherry Council for Science and Technology, Puducherry	2018-19
45	Rajiv Gandhi Institute of Veterinary and Research Institute	2018-19
46	Rajiv Gandhi Arts & Science College, Thavalakuppam	2018-19
47	Rajiv Gandhi Ayurvedha Medical College, Mahe	2018-19
48	Perunthalaivar Kamarajar Institute of Engineering and Technology	2018-19
49	Kasturba College of Women, Villianur	2018-19
50	Pondicherry Institute of Linguistics and Culture, Puducherry	2018-19
51	Pondicherry Agricultural Welfare Society, Puducherry	2018-19
52	Women's Polytechnic College, Puducherry	2018-19
53	Building and Other Construction Workers' Welfare Board, Puducherry	2016-17 to 2018-19

Appendix 4.4
(Reference: Paragraph 4.9; Page 92)

Cases of misappropriation/losses/theft of Government material

(₹ in lakh)

Name of Department	Cases of misappropriation/ losses /theft of Government material		Reasons for the delay in final disposal of pending cases of misappropriation, losses, theft, etc.					
			Awaiting departmental and criminal investigation		Departmental action initiated but not finalised		Criminal Proceedings finalised but recovery of the amount pending	
	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
Adi Dravidar Welfare	4	3.68	1	0.34	2	0.64	1	2.70
Agriculture	7	16.64	3	1.77	2	9.59	2	5.28
Animal Husbandry & Animal Welfare	5	41.75	0	0	3	41.67	2	0.08
Art & Culture	3	0.37	1	0.02	1	0.03	1	0.32
Electricity	255	2,654.80	0	0	6	2,607.23	249	47.57
Health	9	1.40	7	0.79	1	0.56	1	0.05
Higher Education	7	41.49	5	1.57	2	39.92	0	0
Industries & Commerce	2	5.62	1	0	1	5.62	0	0
Information & Technology	1	1.15	0	0	0	0	1	1.15
Labour	3	1.27	0	0	0	0	3	1.27
Local Administration	6	2.51	2	1.49	1	0.47	3	0.55
Police	2	0.30	0	0	2	0.30	0	0
PWD	3	5.21	0	0	0	0	3	5.21
Revenue	3	0.87	0	0	0	0	3	0.87
School Education	5	7.19	3	0.75	0	0	2	6.44
Tourism	1	0.22	1	0.22	0	0	0	0
Women & Child Development	1	3.75	0	0	0	0	1	3.75
Total	317	2,788.22	24	6.95	21	2,706.03	272	75.24

Appendix 5.1
(Reference: Paragraph 5.3; Page 96)

List of Government Companies under the purview of CAG Audit during 2019-20

Sl. No.	Name of the company
Government Companies came under purview of CAG Audit	
1	Puducherry Agro Service & Industries Corporation Limited
2	Swadeshee Bharathee Textile Mills Limited
3	Puducherry Road Transport Corporation Limited
4	Puducherry Tourism Development Corporation Limited
5	Pondicherry Textiles Corporation Limited
6	Puducherry Distilleries Limited
7	Puducherry Power Corporation Limited
8	Pondicherry Industrial Promotion Development and Investment Corporation Limited
9	Puducherry Corporation for the Development of Women and Differently Abled Persons Limited
10	Puducherry Backward classes and Minorities Development Corporation Limited
11	Puducherry Adi-draavidar Development Corporation Limited
12	Puducherry Agro Products, Food and Civil Supplies Corporation Limited

Appendix 5.2
(Reference: Paragraph 5.8.1; Page 99)

Return on Capital Employed of PSUs

(₹ in crore)

Sl. No.	PSU	2017-18			2018-19			2019-20		
		EBIT	Capital Employed	ROCE (in per cent)	EBIT	Capital Employed	ROCE (in per cent)	EBIT	Capital Employed	ROCE (in per cent)
1	Puducherry Agro Service & Industries Corporation Limited	(-) 1.28	(-) 21.97	--	(-) 1.28	(-) 21.97	--	(-) 1.28	(-) 23.26	--
2	Swadeshee Bharathee Textile Mills Limited	(-) 9.59	(-) 14.58	--	(-) 9.59	(-) 14.58	--	23.17	(-) 21.11	--
3	Puducherry Road Transport Corporation Limited	(-) 0.06	(-) 0.90	--	(-) 5.29	(-) 6.19	--	(-) 5.65	(-) 15.98	--
4	Puducherry Tourism Development Corporation Limited	(-) 2.38	(-) 8.36	--	(-) 0.91	(-) 10.27	--	1.13	(-) 9.22	--
5	Pondicherry Textiles Corporation Limited	(-) 10.78	(-) 206.35	--	(-) 10.78	(-) 206.35	--	(-) 10.78	(-) 206.35	--
6	Puducherry Distilleries Limited	6.93	51.30	13.51	6.93	51.30	13.15	1.64	57.28	2.86
7	Puducherry Power Corporation Limited	10.51	133.87	7.85	1.87	134.08	1.39	3.89	135.69	2.87
8	Pondicherry Industrial Promotion Development and Investment Corporation Limited	(-) 4.80	113.60	--	(-) 4.80	113.59	--	0.00	124.41	0.00

Sl. No.	PSU	2017-18			2018-19			2019-20		
		EBIT	Capital Employed	ROCE (in per cent)	EBIT	Capital Employed	ROCE (in per cent)	EBIT	Capital Employed	ROCE (in per cent)
9	Puducherry Corporation for the Development of Women and Differently Abled Persons Limited	0.24	16.14	1.49	(-) 8.35	4.68	--	(-) 8.35	4.68	--
10	Puducherry Backward classes and Minorities Development Corporation Limited	1.84	5.64	32.62	1.66	31.23	5.32	1.66	31.23	5.32
11	Puducherry Adi-draavidar Development Corporation Limited	2.66	4.25	62.59	2.66	4.25	62.59	1.92	1.79	--
12	Puducherry Agro Products, Food and Civil Supplies Corporation Limited	(-) 6.55	(-) 17.05	--	(-) 6.54	(-) 17.05	--	(-) 6.54	(-) 17.05	--
Total		(-) 13.26	55.59	--	(-) 34.42	62.72	--	(-) 3.03	62.11	--

Appendix 5.3
(Reference: Paragraph 5.8.2; Page 100)

Return on Equity of PSUs

(₹ in crore)

Sl. No.	PSU	2017-18			2018-19			2019-20		
		Net Profit after Tax/Net loss (-)	Equity	ROE (in per cent)	Net Profit after Tax/Net loss (-)	Equity	ROE (in per cent)	Net Profit after Tax/Net loss (-)	Equity	ROE (in per cent)
1	Puducherry Agro Service & Industries Corporation Limited	(-) 1.28	(-) 21.97	--	(-) 1.28	(-) 21.97	--	(-) 1.28	(-) 23.26	--
2	Swadeshee Bharathee Textile Mills Limited	(-) 11.36	(-) 14.58	--	(-) 11.36	(-) 14.58	--	22.19	(-) 21.19	--
3	Puducherry Road Transport Corporation Limited	(-) 0.06	(-) 3.62	--	(-) 5.29	(-) 8.91	--	(-) 5.65	(-) 18.70	--
4	Puducherry Tourism Development Corporation Limited	(-) 2.45	(-) 8.36	--	(-) 1.03	(-) 10.27	--	1.05	(-) 9.22	--
5	Puducherry Textiles Corporation Limited	(-) 27.31	(-) 206.35	--	(-) 27.31	(-) 206.35	--	(-) 27.31	(-) 206.35	--
6	Puducherry Distilleries Limited	4.95	51.30	9.65	4.95	51.30	9.65	0.96	57.28	1.68
7	Puducherry Power Corporation Limited	6.51	133.87	4.86	0.64	134.08	0.48	2.62	135.69	1.93
8	Puducherry Industrial Promotion Development and Investment Corporation Limited.	(-) 4.80	113.60	--	(-) 4.80	113.59	--	0.00	124.41	--

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Sl. No.	PSU	2017-18			2018-19			2019-20		
		Net Profit after Tax/Net loss (-)	Equity	ROE (in per cent)	Net Profit after Tax/Net loss (-)	Equity	ROE (in per cent)	Net Profit after Tax/Net loss (-)	Equity	ROE (in per cent)
9	Puducherry Corporation for the Development of Women and Differently abled persons limited	0.00	3.82	--	(-) 8.81	(-) 9.68	--	(-) 8.81	(-) 9.68	--
10	Puducherry Backward classes and Minorities Development Corporation Limited	1.45	5.64	25.71	1.23	6.80	18.09	1.23	6.80	18.09
11	Puducherry Adiravidar Development Corporation Limited	2.53	2.84	89.09	2.53	2.84	89.08	(-) 2.09	0.75	--
12	Puducherry Agro Products, Food and Civil Supplies Corporation Limited	(-) 7.23	(-) 17.19	--	(-) 7.23	(-) 17.19	--	(-) 7.23	(-) 17.19	--
	Total	(-) 39.05	39.00	--	(-) 57.76	19.66	--	(-) 24.32	19.34	--

Appendix 5.4
(Reference: Paragraph 5.9.2; Page 104)

List of PSUs having negative Net Worth as on 31 March 2020

(₹ in crore)

Sl. No	Company	Net Profit after tax/Net loss (-)	Net Worth	Paid up Capital
1	Puducherry Agro Service & Industries Corporation Limited	(-) 1.28	(-) 23.26	15.00
2	Puducherry Agro Products, Food and Civil Supplies Corporation Limited	(-) 7.23	(-) 17.19	9.93
3	Pondicherry Textiles Corporation	(-) 27.31	(-) 206.35	367.35
4	Puducherry Corporation for the Development of Women and Differently Abled Persons Limited	(-) 8.81	(-) 9.68	3.82
5	Puducherry Road Transport Corporation Limited	(-) 5.65	(-) 18.70	34.78
6	Puducherry Tourism Development Corporation Limited	1.05	(-) 9.22	17.59
7	Swadeshee Bharathee Textile Mills Limited	22.19	(-) 21.19	33.71

Appendix 5.5
(Reference: Paragraph 5.10.2; Page 105)

Details of PSUs whose accounts are in arrears

Sl. No	Name of the PSU	Year for which Accounts not received
1	Puducherry Agro Service & Industries Corporation Limited	2013-14 to 2019-20
2	Swadeshee Bharathee Textile Mills Limited	2015-16 to 2019-20
3	Puducherry Road Transport Corporation Limited	2018-19 to 2019-20
4	Puducherry Tourism Development Corporation Limited	2019-20
5	Pondicherry Textiles Corporation Limited	2016-17 to 2019-20
6	Puducherry Distilleries Limited	2017-18 to 2019-20
7	Puducherry Power Corporation Limited	2019-20
8	Pondicherry Industrial Promotion Development and Investment Corporation Limited	2018-19 to 2019-20
9	Puducherry Corporation for the Development of Women and Differently Abled Persons Limited	2018-19 to 2019-20
10	Puducherry Backward classes and Minorities Development Corporation Limited	2015-16 to 2019-20
11	Puducherry Adi-draavidar Development Corporation Limited	2017-18 to 2019-20
12	Puducherry Agro Products, Food and Civil Supplies Corporation Limited	2014-15 to 2019-20

Appendix 5.6
(Reference: Paragraph 5.12.2; Page 108)

**Details of Government Companies where there were non-compliance with
Accounting Standards as reported by the Statutory Auditors**

Sl. No.	Name of the Company	Number of Accounting Standard (AS)
1	Swadeshee Bharathee Textile Mills Limited(SBTML)	AS 28
2	Puducherry Road Transport Corporation Limited (PRTC).	AS 15

Appendix 5.7
(Reference: Paragraph 5.13; Page 108)

List of PSUs where Management Letters issued by CAG

Sl. No.	Name of the Company
1	Swadeshee Bharathee Textile Mills Limited(SBTML)
2	Puducherry Road Transport Corporation Limited (PRTC).
3	Puducherry Tourism Development Corporation Limited (PTDC)
4	Puducherry Distilleries Limited (PDL)

Glossary of abbreviations

Abbreviations	Full form
AFD	Agency Francaise Development
AGM	Annual General Meeting
CAG	Comptroller and Auditor General of India
CE	Capital expenditure
CIRT	Central Institute of Road Transport
CSS	Centrally Sponsored Schemes
CTD	Commercial Taxes Department
DAT	Directorate of Accounts and Treasuries
DDOs	Drawing and Disbursing Officers
DPC Act	Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971
EBIT	Earnings Before Interest and Taxes
FPCs	Farmer Producer companies
FRBM	Fiscal Responsibility and Budget Management
FRM	Fiscal Road Map
GCS	General Category States
GDP	Gross Domestic Product
GFR	General Financial Rules, 2017
GIA	Grants-in-aid
GoI	Government of India
GSDP	Gross State Domestic Product
GST	Goods and Services Tax
ICR	Interest coverage ratio
IDTR	Institute of Driving training and Research
IGNWPS	Indra Gandhi National Widow Pension Scheme

Abbreviations	Full form
IGST	Integrated Goods and Services Tax
Ind AS	Indian Accounting Standards
OD	Overdrafts
PADCO	Puducherry Adi Dravidar Development Corporation Limited
PAPSCO	Puducherry Agro Products, Food and Civil Supplies Corporation Limited
PASIC	Puducherry Agro Service and Industries Corporation Limited
PBCMDCL	Puducherry Backward Classes and Minorities Development Corporation Limited
PCDWDAP	Puducherry Corporation for the Development of Women and Differently Abled Persons Limited
PDL	Puducherry Distilleries Limited
PIPDIC	Pondicherry Industrial Promotion Development and Investment Corporation Limited
PONTEX / PTC	Pondicherry Textile Corporation Limited
PPCL	Puducherry Power Corporation Limited
PRTC	Puducherry Road Transport Corporation Limited
PSUs	Public Sector Undertakings
PTDC	Puducherry Tourism Development Corporation Limited
PV	Present Value
RE	Revenue expenditure
ROCE	Return on Capital Employed
ROE	Return on Equity
ROR	Rate of Return
RORR	Rate of Real Return
SBTML	Swadeshee Bharathee Textile Mills Limited

Abbreviations	Full form
SD	Security Deposits
SGST	State Goods and Services Tax
SWMA	Special Ways and Means Advances
TE	Total expenditure
UCs	Utilisation Certificates
UT	Union Territory
UT Act, 1963	Government of Union Territories Act, 1963
UTDRF	Union Territory Disaster Response Fund
UTFAR	Union Territory Finances Audit Report
UTGST	Union Territory Goods and Services Tax
VAT	Value Added Tax
WMA	Ways and Means Advances