

Appendix 1
(Reference: Paragraph 1.1; Page 1)

Structure of Government Accounts

I. Structure: The accounts of the Union Territory Government are kept in two parts (I) Consolidated Fund and (II) Contingency Fund.

Part I: Consolidated Fund

All receipts of the Union Territory Government from revenues, loans and recoveries of loans go into the Consolidated Fund of the Union Territory, constituted under Article 266(1) of the Constitution of India. All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorisation from the Union Territory Legislature. This part consists of two main divisions, namely, Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Capital Receipts, Capital Expenditure, Public Debt and Loans, etc.). The cash balance of the Consolidated Fund of the Government of Union Territory of Pondicherry is merged with general cash balance of the Union Government and is treated as lying in deposit with that Government.

Part II: Contingency Fund

The Contingency Fund established by the Union Territory of Pondicherry under section 48 (c) of the Government of Union Territory of Pondicherry Act, 1963 is in the nature of an imprest placed at the disposal of the Lieutenant Governor to meet urgent unforeseen expenditure pending authorisation from the Union Territory Legislature. Approval of the Union Territory Legislature is subsequently obtained for such expenditure and for transfer of equivalent amount from the Consolidated Fund to Contingency Fund. The corpus of this Fund authorised by the Legislature during the year was Rs 50 lakh.

Public Account

Receipts and disbursements in respect of small savings, provident funds, deposits, reserve funds, suspense, remittances, etc., which do not form part of the Consolidated Fund and are not subject to vote by the Union Territory Legislature are to be accounted for in Public Account. There is no Public Account for the Union Territory of Pondicherry and these transactions are accounted for in the Public Account of the Union Government.

II. Form of Annual Accounts

The accounts of the Union Territory Government are compiled annually by the Director of Accounts and Treasuries, Pondicherry. These are prepared in two volumes *viz.*, the Finance Accounts and the Appropriation Accounts. The Finance Accounts present the details of all transactions pertaining to both receipts and expenditure under appropriate classification in the Government Accounts. The Appropriation Accounts present the details of expenditure by the Union Territory Government *vis-a-vis* the amounts authorised by the Union Territory Legislature in the budget grants. Any expenditure in excess of the grants requires regularisation by the Legislature.

Appendix 2
(Reference: Paragraph 2.3.3; Page 22)

List of grants wherein the entire provision under supplementary grant proved unnecessary

(Rupees in lakh)

Serial number	Number and description of grant	Amount of supplementary grant	Savings in original grant	Total savings in the grant
1.	1 - Legislative Assembly (Revenue - Charged)	0.42	0.03	0.45
2.	16 - Public works (Revenue - Voted)	73.31	2.34	75.65
3.	27- Community Development (Revenue - Voted)	11.32	0.38	11.70
Total		85.05	2.75	87.80

Appendix 3
(Reference: Paragraph 2.3.4; Page 22)

Details of grants where savings in supplementary provision exceeded Rs 1 lakh

(Rupees in lakh)				
Serial number	Number and description of grant	Supplementary grant	Additional expenditure over original grant	Savings in supplementary grant
(1)	(2)	(3)	(4)	(5)
1.	3. Council of Ministers (Revenue - Voted)	22.60	12.77	9.83
2.	4. Administration of Justice (Revenue - Voted)	69.85	44.61	25.24
3.	5. Elections (Revenue - Voted)	62.15	59.44	2.71
4.	6. Revenue and Food (Revenue - Voted)	922.90	892.97	29.93
5.	8. Transport (Revenue - Voted)	62.03	35.66	26.37
6.	10. District Administration (Revenue - Voted)	496.79	490.26	6.53
7.	12. Police (Revenue - Voted)	449.67	441.56	8.11
8.	14. Stationery and Printing (Revenue - Voted)	84.55	46.99	37.56
9.	16. Public Works (Capital - Voted)	365.01	362.24	2.77
10.	17. Education (Revenue - Voted)	1507.51	1461.33	46.18
11.	18. Medical (Revenue - Voted)	1360.84	1330.73	30.11
12.	19. Information and Publicity (Revenue - Voted)	116.40	110.21	6.19
13.	20. Labour and Employment (Revenue - Voted)	62.49	60.57	1.92
14.	21. Social Welfare (Revenue - Voted)	545.17	514.99	30.18

(1)	(2)	(3)	(4)	(5)
15.	24. Agriculture (Revenue - Voted)	396.31	381.83	14.48
16.	25. Animal Husbandry (Revenue - Voted)	46.39	37.48	8.91
17.	26. Fisheries (Revenue - Voted)	174.66	168.97	5.69
18.	28. Industries (Revenue - Voted)	833.03	770.14	62.89
19.	29. Electricity (Revenue - Voted)	5801.92	5788.06	13.86
20.	29. Electricity (Capital - Voted)	117.70	116.00	1.70
21.	32. Building Programmes (Revenue - Voted)	173.61	171.46	2.15
Total		13,671.58	13,298.27	373.31

Appendix 4
(Reference: Paragraph 2.3.5; Page 22)

Details of cases where expenditure fell short by more than Rs 10 lakh and also by more than 10 per cent of total provision

(Rupees in lakh)

Serial number	Grant number	Head of account	Total provision (O + S)	Expenditure	Savings
(1)	(2)	(3)	(4)	(5)	(6)
1.	4	2014.A.800 (1)	39.05	15.40	23.65
2.	6	2216.F.03.102 (2) (1)	33.65	22.17	11.48
3.		2245.H.02.101 (1) (1)	26.89	10.40	16.49
4.		2245.H.02.107 (1) (1)	11.00	--	11.00
5.	8	2041.A.800 (1)	25.00	--	25.00
6.	10	2216.C.80.800 (1) (1)	26.58	--	26.58
7.		2216.C.80.800 (2) (1)	13.32	--	13.32
8.		2217.D.80.001 (2) (1)	43.09	23.50	19.59
9.		2515.H.101 (10) (1)	28.00	7.61	20.39
10.		4217.AA.03.800 (1) (1)	40.00	20.00	20.00
11.	14	2058.A.101	50.00	22.20	27.80
12.	16	2215.B.01.101 (2) (1)	95.00	42.02	52.98
13.		2215.B.01.101 (2) (2)	32.00	1.36	30.64
14.		2215.B.01.102 (4)	24.20	10.13	14.07
15.		2215.B.01.102 (5) (1)	20.00	6.90	13.10
16.		2215.B.01.102 (6) (1)	60.00	22.67	37.33
17.		2217.D.05.001 (3) (1)	150.00	89.00	61.00
18.		2702.H.02.800 (3) (2)	25.00	--	25.00
19.		3054.J.03.337 (1) (1)	36.50	18.71	17.79
20.		3054.J.03.337 (1) (2)	25.00	13.40	11.60

O : Original

S : Supplementary

(1)	(2)	(3)	(4)	(5)	(6)
21.		3054.J.04.800 (3) (1)	139.99	106.65	33.34
22.		3054.J.04.800 (4) (3)	25.00	11.00	14.00
23.		3054.J.04.800 (5) (2)	55.00	22.00	33.00
24.		4059.AA.80.052 (2) (1)	71.00	3.71	67.29
25.		4215.BB.02.106 (1) (1)	23.00	11.32	11.68
26.		4215.BB.01.101 (1) (2)	125.00	105.50	19.50
27.		4701.CC.04.052 (1) (2)	20.00	2.15	17.85
28.		4702.FF.101 (1) (1)	50.00	24.00	26.00
29.		4711.DD.03.800 (2) (2)	170.00	32.65	137.35
30.		5054.EE.03.337 (1) (1)	27.00	4.10	22.90
31.		5054.EE.04.800 (2) (1)	25.50	6.23	19.27
32.		5054.EE.04.800 (2) (2)	25.00	6.00	19.00
33.	17	2202.A.01.800 (2) (2)	21.01	10.05	10.96
34.		2202.A.01.800 (4) (2)	110.00	60.97	49.03
35.		2202.A.01.800 (4) (3)	25.00	12.46	12.54
36.		2202.A.02.101 (4) (1)	20.01	3.92	16.09
37.		2202.A.02.109 (2) (3)	63.23	39.42	23.81
38.		2202.A.02.109 (13) (3)	30.47	1.83	28.64
39.		2202.A.03.103 (2)	77.12	64.66	12.46
40.		2202.A.03.103 (17)	21.73	7.11	14.62
41.		2202.A.03.103 (18)	16.55	3.12	13.43
42.		2202.A.03.103 (21)	129.00	18.36	110.64
43.		2202.A.03.103 (22) (2)	51.00	--	51.00
44.		2203.B.105 (7)	51.50	--	51.50
45.		2204.C.104 (4)	21.90	7.83	14.07

(1)	(2)	(3)	(4)	(5)	(6)
46.		2205.D.001 (1)	26.45	12.42	14.03
47.	18	2210.A.01.110 (19)	13.60	1.87	11.73
48.		2210.A.01.200 (3)	26.20	10.83	15.37
49.		2210.A.03.104 (6)	21.70	10.58	11.12
50.		2210.A.06.107 (2)	18.51	5.64	12.87
51.		2210.A.80.004 (2)	100.00	--	100.00
52.	19	2220.A.60.001 (2) (1)	27.75	13.11	14.64
53.	21	2225.A.01.283 (5) (1)	22.00	--	22.00
54.		2235.B.02.104 (5)	247.48	84.53	162.95
55.		4235.BB.60.800 (1) (1)	15.00	--	15.00
56.	22	4425.AA.191 (1) (1)	32.00	--	32.00
57.		4425.AA.191 (3) (1)	20.00	--	20.00
58.		4425.AA.191 (7)	20.00	--	20.00
59.	24	2401.A.109 (3) (1)	49.60	20.96	28.64
60.		2401.A.109 (3) (2)	16.70	4.90	11.80
61.		2401.A.190 (1)	17.00	--	17.00
62.		2435.E.01.101 (2) (1)	188.00	128.73	59.27
63.	27	2810.D.01.800 (1) (1)	46.00	13.00	33.00
64.	28	2851.A.106 (1) (1)	45.84	11.42	34.42
65.		2851.A.800 (11) (1)	50.00	25.00	25.00
66.		2851.A.800 (12) (2)	50.00	--	50.00
67.		2851.A.800 (13) (1)	25.99	11.82	14.17
68.	29	4801.AA.05.799 (1) (2)	15.00	1.50	13.50
69.		4801.AA.05.800 (3) (2)	32.25	21.40	10.85

(1)	(2)	(3)	(4)	(5)	(6)
70.	32	2202.B.01.800 (1) (1)	40.50	23.55	16.95
71.		2202.B.01.800 (1) (4)	38.00	6.00	32.00
72.		2202.B.02.109 (2) (1)	15.00	4.15	10.85
73.		2202.B.03.103 (1) (4)	22.00	3.00	19.00
74.		2205.E.800 (1) (1)	24.00	--	24.00
75.		2210.F.01.110 (1) (1)	13.44	1.17	12.27
76.		2210.F.01.110 (2) (1)	36.18	4.18	32.00
77.		2210.F.01.800 (1) (1)	18.01	--	18.01
78.		2216.G.01.700 (1) (1)	30.00	10.00	20.00
79.		2515.P.101 (1) (1)	14.00	--	14.00
80.		4059.AA.60.051 (1) (2)	150.00	97.00	53.00
81.		4202.BB.01.201 (1) (1)	100.00	71.35	28.65
82.		4202.BB.03.800 (1) (4)	25.00	6.00	19.00
83.		4216.DD.01.700 (2) (2)	39.00	10.00	29.00
84.		4801.GG.05.800 (2) (1)	22.00	2.76	19.24
85.		4055.HH.211 (1) (2)	20.00	6.00	14.00
Total			3933.49	1513.38	2420.11

Appendix 5
(Reference: Paragraph 2.3.6; Page 22)

Details of cases where expenditure exceeded the approved provision by Rs 10 lakh and also by more than 10 per cent of total provision

(Rupees in lakh)

Serial number	Grant number	Head of account	Total provision (O + S)	Expenditure	Excess
(1)	(2)	(3)	(4)	(5)	(6)
1.	6	2245.H.80.800 (3) (1)	Nil	15.19	15.19
2.		2216.F.03.102 (1) (1)	41.66	52.19	10.53
3.	10	2216.C.80.800 (4) (1)	96.20	109.52	13.32
4.		2216.C.80.800 (5) (1)	2.00	20.00	18.00
5.		2217.D.05.191 (1) (1)	12.34	27.50	15.16
6.		2515.H.101 (2) (1)	19.55	31.09	11.54
7.	16	2215.B.01.101 (1)	30.00	51.37	21.37
8.		2702.H.02.800 (4) (4)	22.00	32.73	10.73
9.		2702.H.02.800 (6) (1)	25.00	52.17	27.17
10.		2711.I.01.103 (1) (2)	20.00	50.86	30.86
11.		2711.I.03.103 (1) (2)	14.70	72.40	57.70
12.		2711.I.03.800 (1) (2)	27.05	89.00	61.95
13.		3054.J.04.800 (2) (1)	68.10	130.46	62.36
14.		3054.J.04.800 (2) (4)	40.00	89.00	49.00
15.		3054.J.04.800 (4) (1)	64.99	80.31	15.32
16.		4215.BB.01.101 (2) (3)	14.00	41.67	27.67
17.		4215.BB.02.800 (1) (1)	126.93	141.66	14.73
18.		4215.BB.01.102 (2) (2)	20.00	46.15	26.15

O : Original

S : Supplementary

(1)	(2)	(3)	(4)	(5)	(6)
19.		4711.DD.01.103 (1) (2)	71.30	84.95	13.65
20.		4711.DD.03.103 (1) (1)	30.00	125.46	95.46
21.		4711.DD.03.800 (1) (2)	10.00	81.50	71.50
22.		5054.EE.04.800 (1) (1)	236.08	269.38	33.30
23.		5054.EE.04.800 (1) (4)	90.00	122.07	32.07
24.	17	2202.A.01.101 (1) (3)	116.69	130.97	14.28
25.		2202.A.01.108 (1) (1)	188.00	294.95	106.95
26.		2202.A.01.800 (1) (3)	10.54	45.37	34.83
27.		2202.A.01.800 (2) (1)	67.35	78.79	11.44
28.		2202.02.109 (10) (1)	143.57	178.69	35.12
29.		2202.A.03.103 (20)	101.00	122.07	21.07
30.		2203.B.105 (6)	350.46	407.75	57.29
31.		2203.B.105 (8)	41.84	61.50	19.66
32.		2204.C.104 (1)	40.02	97.43	57.41
33.		2236.G.02.102 (2) (1)	238.21	266.17	27.96
34.	18	2210.A.01.110 (11)	527.00	603.08	76.08
35.		2210.A.01.110 (13)	66.80	79.20	12.40
36.		2210.A.01.110 (15)	44.50	55.49	10.99
37.		2210.A.01.110 (21)	430.10	474.06	43.96
38.		2210.A.03.101 (1) (1)	5.80	22.15	16.35
39.		2210.A.03.110 (2)	28.03	55.52	27.49
40.		2210.A.05.105 (7)	17.40	48.01	30.61
41.	21	2225.A.01.277 (4) (1)	88.10	117.95	29.85
42.		2225.A.03.800 (1) (1)	40.50	54.44	13.94

(1)	(2)	(3)	(4)	(5)	(6)
43.		2225.A.03.800 (8) (1)	14.50	25.96	11.46
44.		2235.B.02.102 (1) (1)	255.65	284.94	29.29
45.		2235.B.02.103 (8)	46.66	56.72	10.06
46.		2235.B.02.104 (3) (2)	75.99	87.39	11.40
47.	22	2851.E.110 (3) (2)	0.12	20.10	19.98
48.		4425.AA.191 (12)	133.10	215.00	81.90
49.	24	2401.A.800 (6) (1)	217.00	300.00	83.00
50.		2415.D.01.277 (1) (1)	140.00	162.98	22.98
51.		2435.E.01.101 (2) (4)	3.00	13.45	10.45
52.	25	2403.A.102 (2) (2)	1.90	14.41	12.51
53.	27	2515.A.102 (3) (1)	3.20	16.65	13.45
54.	28	2851.A.105 (1) (1)	160.00	185.00	25.00
55.		2851.A.800 (1) (1)	0.01	59.60	59.59
56.		2851.A.800 (6) (1)	45.45	62.03	16.58
57.	29	2801.A.05.800 (1) (3)	230.00	288.00	58.00
58.	32	2059.A.80.051 (3) (1)	15.83	45.75	29.92
59.		2202.B.02.109 (1) (1)	69.77	125.11	55.34
60.		2202.B.02.109 (1) (2)	10.00	23.00	13.00
61.		2202.B.02.109 (1) (3)	6.00	33.50	27.50
62.		2210.F.01.110 (3) (1)	30.00	74.99	44.99
63.		4059.AA.60.051(1) (3)	22.00	50.00	28.00
64.		4202.BB.01.202 (1) (4)	10.00	24.00	14.00
65.		4202.BB.03.800 (1) (1)	97.88	158.93	61.05
66.		4210.CC.01.110 (1) (1)	100.87	115.77	14.90

(1)	(2)	(3)	(4)	(5)	(6)
67.		4216.DD.01.700 (1) (1)	27.00	55.00	28.00
68.		4216.DD.01.700 (2) (3)	15.00	26.00	11.00
69.		4250.FF.201 (1) (3)	1.00	50.10	49.10
70.		4055.HH.211 (1) (1)	84.02	99.00	14.98
Total			5443.76	7683.60	2239.84

Appendix 6
(Reference: Paragraph 2.3.7; Page 22)

Excessive/unnecessary/inadequate re-appropriation of funds

(Rupees in lakh)

Serial number	Grant number	Head of account	Budget provision	Supplementary grant	Amount re-appropriated	Final grant	Actual expenditure	Excess (+/ Saving (-)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	3	2013.A.108	8.16	--	1.27	9.43	6.04	(-)3.39
2.		2052.B.090 (2) (2)	7.81	--	(-)1.56	6.25	5.24	(-)1.01
3.	5	2015.A.105	0.01	49.02	1.73	50.76	48.92	(-)1.84
4.	6	2216.F.03.102 (1) (2)	35.33	3.96	(-)0.81	38.48	37.33	(-)1.15
5.		2245.H.02.101 (1) (1)	18.89	8.00	(-)3.50	23.39	10.40	(-)12.99
6.		2245.H.02.101 (2) (1)	1.00	--	1.50	2.50	1.35	(-)1.15
7.		2245.H.01.113 (1) (1)	--	10.00	11.00	21.00	19.02	(-)1.98
8.		3456.K.001 (2) (1)	11.42	3.85	0.01	15.28	14.25	(-)1.03
9.	10	2217.D.80.191 (1) (4)	25.00	--	2.00	27.00	25.26	(-) 1.74
10.	12	2055.A.001 (1) (1)	213.59	62.37	(-)3.54	272.42	270.90	(-)1.52
11.		2070.B.108 (4) (4)	10.55	--	(-)1.25	9.30	8.27	(-)1.03
12.	14	2058.A.103 (1) (1)	300.84	45.73	27.67	374.24	347.03	(-)27.21
13.		2058.A.103 (3) (1)	42.19	9.00	11.99	63.18	53.05	(-)10.13
14.	16	3054.J.04.800 (2) (1)	68.10	--	63.83	131.93	130.46	(-)1.47
15.		3054.J.04.800 (3) (1)	139.99	--	(-)36.99	103.00	106.65	(+)3.65
16.		3054.J.04.800 (4) (3)	25.00	--	(-)12.00	13.00	11.00	(-)2.00
17.		3054.J.04.800 (5) (1)	99.00	--	(-)6.33	92.67	89.69	(-)2.98
18.		3054.J.80.052 (1) (1)	13.65	--	(-)3.84	9.81	7.28	(-)2.53
19.		4215.BB.01.101 (2)	14.00	--	25.67	39.67	41.67	(+)2.00
20.		4711.DD.03.103 (1) (1)	30.00	--	100.95	130.95	125.46	(-)5.49
21.		4711.DD.03.800 (1) (1)	10.00	--	(-)9.95	0.05	2.55	(+)2.50
22.	17	2202.A.01.101 (1)	2326.70	99.68	0.18	2426.56	2417.67	(-)8.89
23.		2202.A.01.800 (4) (2)	110.00	--	(-)48.00	62.00	60.97	(-)1.03
24.		2202.A.02.109 (3) (1)	34.37	--	1.53	35.90	34.85	(-)1.05
25.		2202.A.02.109 (6) (1)	762.10	185.60	1.69	949.39	948.21	(-)1.18
26.		2202.A.02.109 (6) (4)	64.98	7.00	0.33	72.31	66.47	(-)5.84
27.		2202.A.02.109 (10) (1)	143.57	--	36.47	180.04	178.69	(-)1.35
28.		2202.A.02.109 (10) (4)	5.72	--	(-)0.66	5.06	10.58	(+)5.52

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
29.		2202.A.02.110 (1)	440.00	--	24.00	464.00	461.17	(-)2.83
30.		2202.A.03.103 (2)	77.12	--	(-)10.81	66.31	64.66	(-)1.65
31.		2202.A.03.103 (8)	91.66	34.82	0.22	126.70	125.43	(-)1.27
32.		2225.F.01.277 (1) (2)	7.00	--	(-)0.71	6.29	5.28	(-)1.01
33.	18	2210.A.01.110 (1)	891.43	208.27	1.69	1101.39	1086.73	(-)14.66
34.		2210.A.01.110 (11)	527.00	--	77.25	604.25	603.08	(-)1.17
35.		2210.A.03.110 (2)	28.03	--	32.79	60.82	55.52	(-)5.30
36.		2210.A.05.105 (7)	17.40	--	25.00	42.40	48.01	(+)5.61
37.		2210.A.06.101 (7) (1)	34.08	5.30	(-)0.22	39.16	37.65	(-)1.51
38.	19	2220.A.60.001 (2) (1)	27.75	--	(-)9.64	18.11	13.11	(-)5.00
39.	21	2235.B.02.103 (4) (1)	0.10	--	2.95	3.05	1.71	(-)1.34
40.	29	2801.A.05.001 (2) (2)	175.57	--	0.89	176.46	175.02	(-)1.44
41.	32	2235.K.02.800 (2) (1)	3.50	--	11.20	14.70	12.40	(-)2.30
42.		4801.GG.05.800 (1) (1)	10.00	--	1.60	11.60	13.38	(+)1.78
43.		4801.GG.05.800 (3) (1)	5.00	--	(-)2.00	3.00	0.64	(-)2.36

Appendix 7
(Reference: Paragraph 2.3.8; Page 22)

New service/New instrument of service

Serial number	Grant number and name	Head of account and name of the scheme	Provision of funds			Expenditure	Remarks
			O	S	R		
			(Rupees in lakh)			(4)	
1.	6 - Revenue and Food	2245.H.80.800(3) (1) Assistance to Handloom weavers	Nil	Nil	Nil	15.19	The expenditure was incurred without budget provision constituting New service.
2.	18 - Medical	2210.A.05.105 (7) Mother Theresa Institute of Health Sciences	17.40	Nil	25.00	48.01	Funds provided by re-appropriation and final excess were over and above the prescribed limit constituting New instrument of service.
3.	21 - Social Welfare	2220.A.03.800 (8) State Level Commission for Backward Classes	14.50	Nil	11.46	25.96	Funds over and above the prescribed limit were provided by re-appropriation. This constituted New instrument of service.
4.	22 - Co-operation	4425.AA.191 (12) State participation on Pondicherry Co-operative Sugar Mills	115.00	18.10	81.90	215.00	Funds provided in supplementary grant due to receipt of more demand. However, additional funds were provided by re-appropriation over and above the prescribed limit towards Capital contribution constituting New instrument of service.

O : Original

S : Supplementary

R : Re-appropriation

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5.	24 - Agriculture	2415.D.01.277 (1) (1) Assistance to Agricultural Research Education	85.00	55.00	23.00	162.98	Though additional funds were provided under supplementary grant, funds were also provided by re-appropriation for establishing Horticultural Research Wing. As this provision exceeded the prescribed limit, this constitutes New instrument of service.
6.	28 - Industries	2851.A.105 (1) (1) Development of Khadi and Village Industries	160.00	--	25.00	185.00	Funds provided by re-appropriation over and above the prescribed limit for release of grants. This constitutes New instrument of service.
7.		2851.A.800 (1) (1) Fiscal Assistance to New Industries	0.01	--	59.59	59.60	The scheme has been discontinued from April 1998. However, funds were provided by re-appropriation for payment of subsidy to Industrial Units. This constitutes New service/New instrument of service.
		Total	391.91	73.10	225.95	711.74	

Appendix 8
(Reference: Paragraph 2.3.9; Page 23)

List of grants wherein the savings of more than Rs 10 lakh were not surrendered

(Rupees in lakh)				
Serial number	Grant number	Name of grant	Actual savings	Amount surrendered
1.	4	Administration of Justice (Revenue – Voted)	25.24	Nil
2.	6	Revenue and food (Revenue – Voted)	29.93	Nil
3.	8	Transport (Revenue – Voted)	26.37	Nil
4.	14	Stationery and Printing (Revenue – Voted)	37.56	Nil
5.	16	Public Works (Revenue – Voted)	75.65	51.93
6.	17	Education (Revenue – Voted)	46.18	Nil
7.	18	Medical (Revenue – Voted)	30.11	Nil
8.	24	Agriculture (Revenue – Voted)	14.48	Nil
Total			285.52	51.93

Appendix 9
(Reference: Paragraph 2.3.10; Page 23)

**Illustrative cases where expenditure was incurred over and above budget provision by
December 1999 but regularised by supplementary grant and re-appropriation on
31 March 2000**

(Rupees in lakh)

Serial number	Grant number	Head of account	Budget provision	Expenditure upto December 1999	Excess expenditure
(1)	(2)	(3)	(4)	(5)	(6)
1.	10	3604.J.200(3) (1)	86.01	106.30	20.29
2.	15	2071.A.01.101	1327.63	1968.78	641.15
3.		2071.A.01.115	100.00	141.53	41.53
4.	16	2217.D.05.001 (2) (1)	40.00	57.70	17.70
5.		2711.I.03.103 (1) (2)	14.70	62.30	47.60
6.		2711.I.03.800 (1) (2)	27.05	87.53	60.48
7.		3054.J.04.800 (2) (1)	68.10	101.96	33.86
8.		3054.J.04.800 (2) (4)	40.00	53.91	13.91
9.		4711.DD.03.103 (1) (1)	30.00	72.89	42.89
10.		4711.DD.03.800 (1) (2)	10.00	73.19	63.19
11.		5054.EE.04.800 (1)(1)	104.00	185.22	81.22
12.	17	2202.A.01.800 (1) (3)	10.54	40.79	30.25
13.		2202.A.02.109 (1) (1)	354.20	367.30	13.10
14.		2202.A.02.109 (6) (1)	762.10	788.33	26.23
15.		2202.A.03.103 (1)	179.70	242.46	62.76
16.		2202.A.03.103 (3)	266.42	328.82	62.40
17.		2202.A.03.103 (4)	143.51	159.49	15.98
18.		2202.A.03.103 (5)	229.73	281.23	51.50
19.		2202.A.03.103 (6)	180.39	191.69	11.30
20.		2202.B.112 (2)	217.50	267.50	50.00
21.	22	4425.AA.191 (12)	115.00	215.00	100.00
22.		4860.EE.60.191 (1) (1)	86.00	106.00	20.00
23.	25	2403.A.102 (2) (2)	1.90	14.24	12.34
24.	32	2059.A.80.051 (3) (1)	14.50	30.50	16.00
25.		2202.B.02.109 (1) (1)	65.00	75.59	10.59
26.		2405.O.800 (3) (4)	6.00	16.94	10.94
27.		4202.BB.01.202 (1) (1)	55.00	186.52	131.52

(1)	(2)	(3)	(4)	(5)	(6)
28.		4202.BB.01.202 (1) (4)	10.00	21.79	11.79
29.		4202.BB.01.202 (2) (1)	40.00	139.10	99.10
30.		4202.BB.01.203 (1) (1)	40.00	116.06	76.06
31.		4202.BB.03.800 (1) (1)	65.00	115.25	50.25
32.		4216.DD.01.700 (1) (1)	16.00	37.00	21.00
33.		4216.DD.01.700 (2) (1)	92.00	147.18	55.18
34.		4250.FF.201 (1) (3)	1.00	38.89	37.89
Total			4798.98	6838.98	2040.00

Appendix 10
(Reference: Paragraph 2.3.12; Page 24)

Funds drawn in advance of requirement

(Rupees in lakh)

Serial number	Grant number	Head of account and the name of the scheme	Final Modified Grant	Expenditure	Amount drawn in March 2000	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	6	2216.F.03.102 (1) Distribution of free house-sites to landless labourers in rural areas (MNP)				
		(4) Yanam Region				
		O : 10.00	12.50	12.50	9.50	Retained in Indian Bank, Yanam. Expenditure was not incurred till August 2000.
		S : 2.42				
		R : 0.08				
2.		2245.H.02.114 (1) Assistance to farmers for purchase of Agricultural Inputs (Non-plan)				
	}	(1) Pondicherry Region				Rs 97.20 lakh drawn in cheque and paid to PASIC on 31 March 2000. Rs 40.80 lakh retained as cheque and no expenditure incurred till July 2000.
		S : 75.00	75.00	75.00	75.00	
		(2) Karaikal Region				
		S : 35.00	35.00	35.00	35.00	
		(4) Yanam Region				
		S : 28.00	28.00	28.00	28.00	
3.	17	2202.A.01.108 (1) Free supply of text books stationery, uniforms and footwear to poor children (Plan)				
		(1) Pondicherry Region				Drawn on 31 March 2000. Expenditure was incurred only in May 2000.
		O : 152.10	294.95	294.95	25.83	
		S : 35.90				
		R : 106.95				

O : Original

S : Supplementary

R : Re-appropriation

(1)	(2)	(3)	(4)	(5)	(6)	(7)
4.	21	2235.B.02.101 (1) Supply of Prosthetic Appliances (Plan) (1) Pondicherry Region O : 1.84 R : 0.99	2.83	2.83	1.20	Drawn on 31 March 2000. Expenditure was incurred on 12 June 2000.
5.	24	2702.F.02.800 (2) State Ground Water Unit (Plan) (1) Pondicherry Region O : 31.00	31.00	31.00	2.38	Rs 1.23 lakh retained in cash. Rs 1.15 lakh spent between April 2000 and June 2000.
6.		2401.A.102 (1) Crop Production Technology (Plan) (1) Pondicherry Region O : 70.55	70.55	70.55	8.00	Rs 7.00 lakh drawn on 10 March 2000 Expenditure was incurred from 26 May 2000. Rs 1.00 lakh drawn on 7 March 2000 retained as cheque as of August 2000.
7.		2401.A.103 (2) Improved seed promotion and certification programme (Plan) (1) Pondicherry Region O : 16.00	16.00	16.00	2.48	Drawn on 31 March 2000. Expenditure was incurred only during May 2000 and July 2000.
8.		2401.A.800 (7) Assistance under National Programme for varietal Development (CSS) (1) Pondicherry Region O : 0.01 S : 6.98 R : 0.01	7.00	7.00	5.26	Rs 0.66 lakh spent only in April 2000. Rs 4.55 lakh retained as draft and Rs 0.05 lakh retained as cash as of August 2000.
Total					192.65	

Appendix 11
(Reference: Paragraph 2.4.2 (d); Page 27)

List of illustrative cases where funds provided in supplementary grant were withdrawn fully or partially by re-appropriation on 31 March 2000

(Rupees in lakh)

Serial number	Grant number	Head of account	Original grant	Supplementary grant	Re-appropriation	Expenditure
1.	6	2216.F.03.102 (2) (1)	24.10	9.55	(-)11.35	22.17
2.		2245.H.02.101 (1) (1)	18.89	8.00	(-)3.50	10.40
3.		2245.H.02.107 (1) (1)	--	11.00	(-)11.00	--
4.		2245.H.02.118 (1) (2)	--	5.00	(-)3.03	1.97
5.	14	2058.A.101	25.00	25.00	(-)27.74	22.20
6.	16	4702.FF.101 (1) (1)	--	50.00	(-)26.00	24.00
7.	17	2202.A.02.109 (6) (2)	271.42	61.19	(-)26.67	305.83
8.	26	2405.A.001 (1) (3)	5.05	3.89	(-) 3.20	5.70
9.	32	2205.E.800 (1) (1)	4.00	20.00	(-)24.00	--
10.		2216.G.01.106 (2) (1)	18.91	2.40	(-)3.25	18.18

Appendix 12
(Reference : Paragraph 3.1.1; Page 32)

Details of schemes implemented under elementary education

Head of account and Name of the scheme	Scheme objective	Activities (Programme envisaged)
I. Union Territory Plan Schemes		
1. 2202.A.01.108(1) – Free supply of text books, stationery, uniforms and footwear to poor children (Plan)	To attract poor students to schools at the elementary level, to ensure their retention in the age group of 6-14 years and to increase enrolment.	All poor students studying in I-VIII classes will be supplied text books, stationery, two sets of uniforms and chappals free of cost, if the student's parental annual income is below Rs 15,000. Prior to 1999-2000, text books and stationery were given to students whose parental annual income was below Rs 6000 and uniforms and footwear to students whose parental annual income was below Rs 12,000.
2. 2202.A.01.800(1) – Universalisation of Elementary Education for the age group 6-14 (MNP) (Plan and SCP)	To fulfil the constitutional obligation of achieving 100 per cent enrolment of children in the age group 6-14 and great attention will be paid to the growth of elementary education.	Strengthening of existing elementary schools, purchase of teaching aids, furniture, equipment, sports articles etc., upgradation of Government primary schools to middle schools, creation of teaching and non-teaching posts, construction of pucca buildings, compound wall, toilets and central kitchen in the elementary schools, opening of additional classes to increase the strength and conversion of thatched class rooms into pucca rooms.
3. 2202.A.01.800(6) – Operation Black Board (Plan)	Improvement in facilities in primary education through three inter-dependent components. (i) Provision of atleast two large rooms alongwith separate toilet facilities for girls and boys. (ii) Provision of two teachers with atleast one lady teacher in primary school. (iii) Provision of essential teaching and learning materials.	Construction of additional class rooms, toilets, etc., provision of teaching aids and creation of teacher posts
4. 2202.A.01.800(Plan) – Non-formal education	To impart education by strengthening non-formal education under age group 6-14 for dropouts and for non-school going children	50 centres established for covering dropouts and non-school going children

Head of account and Name of the scheme	Scheme objective	Activities (Programme envisaged)
5. 2225.A.01.277(5) – Supply of text books, stationery and clothes to Scheduled Caste students (SCP)	To attract all SC students in the age group of 6-14 to schools at the elementary level	All SC students studying in Class I to VIII are to be supplied with text books, two sets of uniforms, stationery and footwear free of cost.
6. 2236.G.02.102(2) – Midday meals to poor children (Plan & SCP)	Maximum enrolment in the schools and to reduce dropouts due to poverty, midday meal supplied to students of Standard I to X in all schools.	Construction of central kitchen, creation of store keeper post and to supply midday meal to students of Class I to X.
7. 2202.B.01.800(1) – Elementary education - Other expenditure, - Primary education (Plan)	Opening of new primary schools and providing additional facilities to the existing schools	Construction of school buildings, provision of toilet facilities etc.
8. 2225.A.01.277(13) – Grant of opportunity cost to the parents of Scheduled Caste girl students in Middle and Secondary level classes (Standard VI – XII) (SCP)	To eliminate child labour and to encourage SC parents to send their girl children to educational institution by paying opportunity cost.	Parents of SC girl students are to be paid Rs 20 per month for 10 months in a year.
9. 2202.B.02.109(3) – Opening of middle schools and upgrading of primary schools/opening of additional classes in the existing middle schools (Plan)	To improve retention at middle level, infrastructural facilities like class rooms, toilet etc. are to be provided.	Construction of class rooms, toilets, compound wall etc.
II. Centrally Sponsored Schemes		
1. 2202.A.01.800(5) – Operation Black Board	Improvement in facilities in primary education through three inter-dependent components. (i) Provision of atleast two large rooms alongwith separate toilet facilities for girls and boys. (ii) Provision of two teachers with atleast one lady teacher in primary school. (iii) Provision of essential teaching and learning materials.	Construction of additional class rooms, toilets, etc., provision of teaching aids and creation of teacher posts
2. 2202.A.01.800(8) – Computer literacy and studies in schools	To promote computer education in schools	To purchase and provide computers in schools.
3. 2202.A.01.800(10) – Improvements of science education in schools.	To promote science education in schools and to popularise it by organising various developmental activities.	To conduct science exhibitions and to set up science clubs in the schools.

Appendix 13
(Reference : Paragraph 3.1.4; Page 33)

Grant-wise details of expenditure on elementary education

I. Grant No.17 (Education)

(a) 2202.A.01.Elementary Education (Rupees in crore)

Year	Non-plan		Plan	
	Revised Estimate	Expenditure	Revised Estimate	Expenditure
1995-96	20.53	20.42	2.78	2.70
1996-97	24.39	24.25	4.93	4.82
1997-98	31.80	31.56	4.22	4.15
1998-99	36.85	36.66	4.78	4.91
1999-2000	35.58	34.13	8.73	8.35
Total	149.15	147.02	25.44	24.93

(b) 2236.G.02.102 Midday Meals Scheme (Rupees in crore)

Year	Non-plan		Plan	
	Revised Estimate	Expenditure	Revised Estimate	Expenditure
1995-96	1.73	1.72	1.55	1.54
1996-97	1.71	1.71	1.65	1.65
1997-98	1.73	1.90	2.61	2.51
1998-99	2.15	2.15	3.63	3.63
1999-2000	1.80	1.81	4.49	4.82
Total	9.12	9.29	13.93	14.15

II. Grant No.21 (Social Welfare) – Plan Schemes

(Rupees in lakh)

Year	2225.A.01.277(5) Supply of textbooks, stationery and clothes to Scheduled Caste students (SCP)		2225.A.01.277 (13) Incentives to the parents of Scheduled Caste girl students in middle and secondary level classes (Standard VI to XII) (SCP)	
	Revised Estimate	Expenditure	Revised Estimate	Expenditure
1995-96	69.21	70.29	10.00	9.40
1996-97	88.58	88.59	9.16	9.04
1997-98	69.43	69.30	9.45	9.40
1998-99	69.94	69.93	10.50	10.18
1999-2000	109.29	109.53	9.64	9.61
Total	406.45	407.64	48.75	47.63

III. Grant No.32 (Building programmes) – Plan Schemes

(Rupees in lakh)

Year	Revenue				Capital	
	2202.B.01.800*		2202.B.02.109(3)**		4202.BB.01.201***	
	Revised Estimate	Expenditure	Revised Estimate	Expenditure	Revised Estimate	Expenditure
1995-96	92.95	84.06	55.00	50.11	NIL	NIL
1996-97	104.90	97.11	35.43	47.12	NIL	NIL
1997-98	65.12	62.68	26.20	26.17	5.00	8.77
1998-99	53.08	59.36	NIL	NIL	32.50	28.57
1999-2000	66.05	64.05	NIL	NIL	81.95	81.85
Total	382.10	367.26	116.63	123.40	119.45	119.19

* Elementary education – Other expenditure - Primary education.

** Opening of middle schools and upgrading of primary schools/opening of additional classes in the existing middle schools.

*** Capital outlay on Education, Sports, Arts and Culture – Primary education.

Abstract

(Rupees in crore)

Year	Revenue				Capital	
	Non-plan		Plan		Plan	
	Revised Estimate	Expenditure	Revised Estimate	Expenditure	Revised Estimate	Expenditure
1995-96	22.26	22.14	6.60	6.38	--	--
1996-97	26.10	25.96	8.96	8.89	--	--
1997-98	33.53	33.46	8.53	8.34	0.05	0.09
1998-99	39.00	38.81	9.75	9.93	0.33	0.29
1999-2000	37.38	35.94	15.07	15.01	0.82	0.82
Total	158.27	156.31	48.91	48.55	1.20	1.20

Appendix 14
(Reference : Paragraph 3.1.6.1(i);Page 36)

Availability of infrastructure in Government Schools

Infrastructure facility	Number of schools		
	Government primary school	Government middle school	Total
A. Building			
(i) Total schools test-checked	230	43	273
(ii) Functioning fully in thatched sheds	21	2	23
(iii) Functioning partly in thatched sheds	66	27	93
B. Sanitary facilities			
(i) Total schools test-checked	213	43	256
(ii) Not available	42	7	49
(iii) Inadequate	140	35	175
C. Water, electricity and playground			
(i) Total schools test-checked	138	37	175
(ii) All facilities available	40	16	56
(iii) Water not available	29	7	36
(iv) Electricity not available	32	NIL	32
(v) Playground not available	77	17	94

Appendix 15
(Reference : Paragraph 3.1.6.2(d)(i); Page 39)

Short supply of Tamil medium text books in Pondicherry region

Year	Class	Subject	Number of students under		Number of books supplied by		Number of books short supplied by	
			CEO	DDE-W	CEO	DDE-W	CEO	DDE-W
1996-97	III	Tamil, English, Maths and Science	--	2949	--	2371	--	578
	V	Tamil, English, Maths, Social, LE	--	2883	--	2787	--	96
	VI	English, Maths, Science, Social, END	4025	4697	3815	3288	210	1409
		Tamil	4025	4697	3292	3288	733	1409
		TND	4025	4697	3815	3381	210	1316
		END	4025	4657	3815	3944	210	713
	VII	Tamil	3592	3790	2912	3691	680	99
		English	3592	3790	2911	3586	681	204
		Maths	3592	3790	--	3667	3592	123
		Science	3592	3790	2921	2980	671	810
		Social	3592	3790	2921	3509	671	281
		TND	3592	3790	2948	--	644	3790
		END	3592	3790	2948	--	644	3790
	VIII	Tamil	3267	3463	2959	3009	308	454
		English	3267	3463	2463	1929	804	1534
		Science And Social	3267	3463	2463	--	804	3463
		Maths	3267	3463	2470	--	797	3463
		TND	3267	3463	2469	3190	798	273
		END	3267	3463	2390	2943	877	520
	1997-98	II	Tamil, Maths, Science		2501	--	2318	
III		Tamil, English, Maths		2675	--	2500		175
		Science		2675	--	--		2675
V		Tamil, Maths, Social, LE		3175		2849		326
		Science	--	3175		2875		300
VI		Tamil	5600		5155		445	
		Maths	5600		5289		311	
		Science	5600		5329		271	
		Social	5600		5360		240	
		TND	5600		5055		545	
		END	5600		5260		340	
VII		Tamil	5909	3475	4673	2824	1236	651
		Science	5909		5026		883	
		Maths	5909	3475	5653	2948	256	527
VIII		Tamil	5657	3170	5028	2770	629	400
		English	5657		4625		1032	
		Maths	5657		4532		1125	
	Science	5657		--		5657		
	Social	5657		5086		571		
	TND	5657		5028		629		
	END	5657		5178		479		

LE : Life Education

END : English Non-detail

TND : Tamil Non-detail

Appendix 16
(Reference : Paragraph 3.2.5; Page 45)

Details of licences issued including renewals

Serial number	Name of Licencing Authority	Number of licences issued (Fresh and Renewal)					Population as per 1991 census
		1995-96	1996-97	1997-98	1998-99	1999-2000	
1.	Pondicherry Municipality	47	41	54	27	14	2,03,065
2.	Bahour Commune Panchayat	0	0	1	6	7	47,225
3.	Mannadipet Commune Panchayat	1	4	5	6	6	51,259
4.	Nettapakkam Commune Panchayat	0	0	0	0	0	31,838
5.	Ariyankuppam Commune Panchayat	0	0	1	0	2	44,572
6.	Villianur Commune Panchayat	7	2	0	1	0	70,428
7.	Karaikal Municipality	167	159	115	109	94	61,804
8.	T.R.Pattinam, Commune Panchayat, Karaikal	29	39	39	39	32	16,279
9.	Thirunallar Commune Panchayat, Karaikal	85	91	103	0	69	28,811
10.	Neravy Commune Panchayat, Karaikal	23	21	12	10	21	9515
11.	Kottucherry Commune Panchayat, Karaikal	0	0	0	2	5	15,252
12.	Nedungadu Commune Panchayat, Karaikal	3	24	20	18	25	14,042
	Total	362	381	350	218	275	5,94,090

Abstract

Pondicherry region (item 1 to 6)	55	47	61	40	29	4,48,387
Karaikal region (item 7 to 12)	307	334	289	178	246	1,45,703

Appendix 17
(Reference : Paragraph 3.3.4; Page 55)

Component-wise receipts and expenditure details during 1995-2000

A - UT Government

(Rupees in lakh)

	Post Partum	Reproductive and Child Health Programme						Total
		RFWC	Training	Mass Education	Compensation	Direction and Administration	Conventional contraceptives, Immunisation and others	
1995-96								
Revised Estimates (GOI Allocation)	18.00	32.00	3.08	1.10	16.00	9.00	50.00	129.18
GOI Release	19.16	39.27	7.06	2.16	20.32	10.16	35.88	134.01
UT Allocation	16.83	31.76	5.00	1.50	16.00	9.60	19.48	100.17
Expenditure	13.29	33.76	4.86	0.50	15.83	9.46	18.63	96.33
1996-97								
Revised Estimates (GOI Allocation)	18.00	34.00	2.00	1.30	16.00	9.10	44.76	125.16
GOI Release	13.50	26.63	0.08	0.98	16.00	6.89	46.96	111.04
UT Allocation	17.90	41.45	1.10	4.50	17.55	12.10	46.78	141.38
Expenditure	17.81	39.78	0.25	1.08	16.10	11.27	42.86	129.15
1997-98								
Revised Estimates (GOI Allocation)	29.60	44.00	10.00	4.38	19.00	16.84	49.83	173.65
GOI Release	34.10	52.75	10.29	4.70	23.50	19.11	49.47	193.92
UT Allocation	28.30	57.86	--	2.84	18.00	13.96	35.26	156.22
Expenditure	25.77	56.01	--	0.82	13.71	13.59	35.11	145.01
1998-99								
Revised Estimates (GOI Allocation)	28.50	43.00	13.00	9.50	21.00	13.00	65.67	193.67
GOI Release	28.50	43.87	12.00	8.50	17.31	9.79	48.74	168.71
UT Allocation	30.60	69.50	1.00	9.00	15.00	15.57	38.17	178.84
Expenditure	29.37	68.96	0.35	2.10	14.91	15.27	37.26	168.22
1999-2000								
Revised Estimates (GOI Allocation)	40.00	65.00	15.00	8.00	30.00	50.00	5.00	213.00
GOI Release	16.50	36.25	12.25	6.25	22.09	19.94	57.23	170.51
UT Allocation	31.32	73.49	0.68	8.00	14.67	18.02	56.95	203.13
Expenditure	33.04	72.97	0.54	5.72	14.81	17.82	56.77	201.67
TOTAL								
Revised Estimates (GOI Allocation)	134.10	218.00	43.08	24.28	102.00	97.94	215.26	834.66
GOI Release	111.76	198.77	41.68	22.59	99.22	65.89	238.28	778.19
UT Allocation	124.95	274.06	7.78	25.84	81.22	69.25	196.64	779.74
Expenditure	119.28	271.48	6.00	10.22	75.36	67.41	190.63	740.38

B - JIPMER

(Rupees in lakh)

	1995-96			1996-97			1997-98			1998-99			1999-2000		
	BE	RE	Expenditure	BE	RE	Expenditure	BE	RE	Expenditure	BE	RE	Expenditure	BE	RE	Expenditure
PAP	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.05	0.05	0.05	0.05	0.05	0.05
Post Partum	15.30	13.42	11.99	16.45	16.45	13.48	17.00	19.47	19.47	20.65	20.65	21.47	21.95	22.75	24.05
Total	15.50	13.62	12.19	16.65	16.65	13.68	17.20	19.67	19.67	20.70	20.70	21.52	22.00	22.80	24.10

BE : Budget Estimate

RE : Revised Estimate

C – SCOVA

(Rupees in lakh)

	1998-99		1999-2000	
	GOI release	Expenditure	GOI release	Expenditure
Reproductive and Child Health Programme- Pulse Polio Immunisation	19.46	19.44	50.42	41.68
Minor Civil Works	40.00	7.76	--	3.20
Awareness Generation Programme	24.36	0.24	--	5.21
Others	10.95	2.78	5.10	8.00
Total	94.77	30.22	55.52	58.09

Abstract

(Rupees in lakh)

	GOI release	Expenditure	Savings
UT Government	778.19	740.38	37.81
JIPMER	91.16	91.16	--
SCOVA	150.29	88.31	61.98
Total	1019.64	919.85	99.79

Appendix 18
(Reference : Paragraph 3.3.4(i); Page 55)

Expenditure in excess of the eligible assistance

(Rupees in lakh)

Year	PP centre at Pondicherry			PP centre at Karaikal		
	Actual expenditure	Eligible expenditure	Excess	Actual expenditure	Eligible expenditure	Excess
1995-96	10.40	9.08	1.32	2.83	2.03	0.80
1996-97	12.51	9.56	2.95	5.28	2.28	3.00
1997-98	23.91	12.80	11.11	1.81	2.15	(-)0.34
1998-99	28.40	14.24	14.16	0.78	1.12	(-)0.34
1999-2000	29.97	14.63	15.34	2.68	2.86	(-)0.18
Total	105.19	60.31	44.88	13.38	10.44	2.94

Appendix 19
(Reference : Paragraph 3.3.6; Page 64)

Variation between the statistics reported by the Director to Government of India and that furnished by PP centres to audit - 1995-2000

Serial number	Items	Figures relating to PP centres furnished by the Director	Figures furnished by PP centres to audit
1.	Expectant Mothers registered	2,44,960	1,52,487
2.	Cases admitted for delivery and abortion	1,41,346	1,43,940
3.	TT for expectant mothers	62,334	29,654
4.	Acceptors of Tubectomy	46,828	46,985
5.	Deliveries	1,34,695	1,36,097
6.	Maternal Death	324	316
7.	Neo-Natal Death	3293	3426

Appendix 20
(Reference : Paragraph 3.4.5; Page 68)

**Details of funds received and expenditure incurred by
Pondicherry Slum Clearance Board**

(Rupees in lakh)

Slum Upgradation Programme					
Year	Opening balance	Receipts	Total	Expenditure	Closing balance
1995-96	61.41	106.58	167.99	46.15	121.84
1996-97	121.84	102.34	224.18	89.52	134.66
1997-98	134.66	87.49	222.15	101.67	120.48
1998-99	120.48	227.90	348.38	92.19	256.19
1999-2000	256.19	321.00	577.19	105.93	471.26
Total 1995-2000	61.41	845.31	906.72	435.46	471.26
Environmental Improvements in Urban Slums					
1995-96	60.30	44.50	104.80	50.99	53.81
1996-97	53.81	92.18	145.99	35.93	110.06
1997-98	110.06	63.68	173.74	37.53	136.21
1998-99	136.21	50.06	186.27	79.59	106.68
1999-2000	106.68	48.25	154.93	52.28	102.65
Total 1995-2000	60.30	298.67	358.97	256.32	102.65
Grand Total	121.71	1143.98	1265.69	691.78	573.91

Appendix 21
(Reference : Paragraph 3.10(v); Page 84)

Results of samples of industrial effluents tested

Serial number	Name of the Industrial Unit	Date of collection of samples	Test results				
			PH value	TSS in mg/1	BOD in mg/1	COD in mg/1	Oil and grease
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Prescribed limit of parameters		5.5 to 9.00	100	100	250	10
1.	M/s Pondicherry Co-operative Sugar Mills Limited	20.2.97	7.08	177	160	1275	15.00
		23.3.98	4.80	344	850	3060	44.40
		21.1.99	4.05	4660	15,905	37,870	--
		1.4.99	7.59	112	160	3800	32.00
		25.5.99	7.30	162	194.8	336	54.00
		1.2.2000	7.23	66	1800	2160	5.00
2.	M/s New Horizon Sugar Mills	28.3.96	4.43	156	500	16,256	62.00
		11.6.96	4.75	465	2350	3528	24.8
		21.1.99	6.95	150	6943	12,624	--
		1.2.2000	7.21	59	800	1240	3
3.	M/s Protchem India Limited	7.8.95	5.30	713.6	900	8720	39.0
		16.11.95	6.83	68.6	500	960	236
		27.10.99	7.30	920	1000	7200	263
		1.2.2000	7.16	396	8500	10,800	241
4.	M/s Pondicherry Distilleries Limited	12.6.95	7.34	327	6000	12,953.6	19.0
		18.8.95 11.35 AM	7.60	360	1700	4284.8	39.0
		18.8.95 2.35 PM	7.81	420	2200	6756.8	--
		11.12.95	7.55	240	500	1020	47
		29.3.96	7.27	253	900	6336	33
5.	M/s Golden Papers Limited	1.7.94	6.1	1340	4000	83,068	2255
		20.2.96	5.27	972	2000	3528	164
		26.2.98	5.60	823	750	2080	26
6.	M/s Anglo French Textiles	11.10.94	7.65	200	290	744.2	587
		20.10.97	7.69	110	420	720	49.2
		28.1.98	7.93	88	180	817	218
7.	M/s Shasum Drugs Limited	1.12.95	8.95	229	1400	13,200	24
		25.3.96	4.68	152	1200	11,088	28
		11.12.97	4.34	72	1300	2880	58
8.	M/s Omkar Fine Organics Limited	28.11.95	9.64	453	250	1705.6	47
		26.10.98	7.65	103	200	1737	24
		5.1.2000	7.01	30	14,000	25,000	1700
9.	M/s Pondicherry Straw Board Mills, Yanam	11.11.97	7.67	710	400	1120	44
		17.1.98	7.5	290	220	680	427

TSS : Total Suspended Solids
BOD : Bio-chemical Oxygen Demand
COD : Chemical Oxygen Demand

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
10.	M/s Guru Papers Limited	28.10.98	5.69	750	260	543.9	106
		9.2.99	4.77	1360	850	3312	174
11.	M/s Aurobindo Pharma Limited, Thuthipet	27.11.98	2.01	148	--	5,10,000	50
		9.3.99	8.19	390	--	26,394	43
12.	M/s Greaves Fosco (I) Limited	28.10.98	6.93	56	260	666.6	46
		9.2.99	7.51	312	423	848.4	16.6
13.	M/s Vijaya Industrial Alcohol	9.8.94	9.3	872	11,000	21,547.7	549
		21.1.99	7.8	4080	3871	8416	--
14.	M/s Diamond Paper and Board Mills Limited	28.1.95	50.2	628	160	790.4	106
15.	M/s Handmade Papers	28.10.99	7.04	1295	1240	400	3261
16.	M/s Pondicherry Agro Chemicals Limited, Periakalpet	2.3.99	10.0	101	834.5	1346	32.6
17.	M/s Johar Cosmetic Limited, Kalapet	1.12.98	4.43	325.7	660.0	1599	300
18.	M/s Navrang Chemicals, Mettupalayam	1.12.99	4.72	27	160	1435	5
19.	M/s Athiyappa Chemicals, Mettupalayam	24.11.99	12.18	831	200	480	10
20.	M/s Pondicherry Co-operative Milk Dairy	21.6.94	7.65	875	350	1408.7	236

Appendix 22
(Reference : Paragraph 3.12; Page 88)

Department-wise pendency of Action Taken Notes on the recommendations of the Public Accounts Committee

Serial number	Name of the Department	Period	Number of recommendations pending	Period from which pending
(1)	(2)	(3)	(4)	(5)
1.	Town and Country Planning Department	1974-75 to 1989-90	25	1981-82
2.	Fisheries Department	1976-77 to 1987-88	29	1981-82
3.	Public Works Department	1977-78 to 1990-91	21	1981-82
4.	Development Department	1979-80 to 1990-91	15	1982-83
5.	Social Welfare Department	1981-82 to 1986-87	6	1987-88
6.	Local Administration Department	1981-82 to 1987-88	17	1987-88
7.	Industries Department	1981-82 to 1988-89	20	1987-88
8.	Electricity Department	1981-82 to 1989-90	17	1987-88
9.	Information, Publicity and Tourism Department	1982-83 & 1983-84	4	1987-88
10.	Animal Husbandry Department	1982-83 to 1987-88	4	1987-88
11.	Revenue Department	1982-83 to 1987-88	14	1987-88
12.	Agriculture Department	1982-83 to 1989-90	13	1987-88
13.	Excise Department	1982-83 to 1989-90	7	1987-88
14.	General	1982-83 to 1989-90	21	1987-88
15.	Health Department	1982-83 to 1990-91	11	1987-88
16.	Co-operation Department	1985-86 to 1987-88	1	1989-90

(1)	(2)	(3)	(4)	(5)
17.	Welfare Department	1986-87 & 1987-88	15	1990-91
18.	Home Department	1986-87 to 1989-90	9	1990-91
19.	Commercial Taxes Department	1986-87 & 1990-91	7	1990-91
20.	Labour Department	1987-88 to 1990-91	8	1993-94
21.	Rural Development Department	1988-89	11	1993-94
22.	Education Department	1988-89 to 1993-94	14	1993-94
23.	Transport Department	1989-90	1	1993-94
24.	Stationery and Printing Department	1989-90	1	1993-94
25.	Port Department	1989-90 to 1990-91	3	1993-94
26.	Finance Department	1989-90 to 1990-91	3	1993-94
27.	Tourism Department	1990-91	1	1995-96
Total			298	

Appendix 23
(Reference : Paragraph 3.13; Page 88)

**Cases of Misappropriation/Losses pending finalisation
as on 30 June 2000**

(a) Department-wise analysis:

Serial number	Department	Number of cases	Amount (Rupees in lakh)	Pendency details	
				Action pending	Number of cases
1.	Agriculture	1	0.01	Departmental	1
2.	Art and culture	1	0.01	Departmental	1
3.	Block Development offices	3	0.32	Departmental	3
4.	Education	20	0.63	Departmental	19
				Criminal	1
5.	Electricity	233	8.13	Departmental	55
				Criminal	178
6.	Health and Family Welfare	7	0.25	Departmental	3
				Criminal	4
7.	Labour	1	0.01	Criminal	1
8.	Office of the Liaison Commissioner	1	1.88	Departmental	1
9.	Police	3	0.32	Departmental	2
				Criminal	1
10.	Public Works	3	0.01	Departmental	1
				Criminal	2
11.	Social Welfare	1	0.01	Departmental	1
12.	Women and Child Development	3	4.16	Departmental	2
				Criminal	1
	Total	277	15.74		

(b) Year-wise analysis:

Year	Amount misappropriated since recovered/written off but departmental action pending		Amount misappropriated not recovered/written off and departmental action pending	
	Number of cases	Amount (Rupees in lakh)	Number of cases	Amount (Rupees in lakh)
Upto 1990-91	--	--	12	0.29
1991-92	--	--	30	0.77
1992-93	--	--	33	0.99
1993-94	--	--	35	0.99
1994-95	--	--	25	0.60
1995-96	--	--	17	0.93
1996-97	--	--	33	1.27
1997-98	--	--	23	2.88
1998-99	--	--	40	1.30
1999-2000	--	--	29	5.72
Total	--	--	277	15.74

Appendix 24
(Reference : Paragraph 4.2; Page 91)

**Extra expenditure due to inclusion of land required for realignment in IV reach with
land required for V reach**

Award relating to 101.02 Are in V reach : Rs 1.29 crore

**Award if land required for V reach was delinked from
the realignment proposal of IV reach**

	(Rupees in lakh)
Value of 101.02 Are of land at Rs 47,605 per Are	48.09
Value of structures	21.27
Value of trees	0.38
Total	69.74
Solatium 30 <i>per cent</i>	20.92
Additional market value (12 <i>per cent</i> per annum for 728 days)	16.69
Total	107.35
	or Rs 1.07 crore
Avoidable liability	Rs 0.22 crore

Appendix 25
(Reference : Paragraph 4.4; Page 95)

Extra expenditure due to incorrect adoption of voids

Serial number	Name of the work	Weight as per estimate	Weight as per actual weightment	Counter check by volumetric analysis 40 per cent voids	Counter check by volumetric analysis 50 per cent voids	Difference between actual weightment and counter check 50 per cent voids	Rate per MT	Amount
		MT	MT	MT	MT	MT	Rs.	Rs.
1.	Raising shore level at Vambakeerapalayam	25,285	16,821	16,909	14,091	2730	125.00	3,41,250
2.	Forming sea margin at Gandhi Square Core : 2871.00 Armour : 3858.66	6600	6730	6733	5610	1120 Core : 478 Armour : 642	130.00 105.00	1,29,550
3.	Replenishment of existing revetment at Kurunchikuppam	5800	5673	5730	4775	898	182.40	1,63,795
	Total							6,34,595

MT - Metric Tonne

Appendix 26
(Reference : Paragraph 5.1.1; Page 98)

Urban Employment Generation Programme : Schemes, Components and Objectives

Name of the scheme and component	Objectives	How the objectives are proposed to be achieved
Nehru Rozgar Yojana (from 1989)		
1. Scheme of Urban Micro-Enterprises (SUME)	To encourage underemployed and unemployed urban youth living below the poverty line to setup small or micro enterprises relating to servicing, petty business and manufacturing	By providing subsidy, imparting required training and providing required infrastructural support and arranging institutional finance
2. Scheme of Urban Wage Employment (SUWE)	To provide wage employment to urban poor by utilising their labour	By constructing socially and economically useful public assets in the jurisdiction of urban local bodies
3. Scheme of employment through Housing and Shelter Upgradation (SHASU)	To enable the urban households belonging to economically weaker sections to construct simple dwellings or to improve them	By providing subsidy, imparting training and arranging loan from Housing and Urban Development Corporation Limited
Prime Minister's Integrated Urban Poverty Eradication Programme (from 1995)		
1. Setting up micro-enterprises 2. Shelter upgradation 3. Provision of basic physical amenities	To create a facilitating environment for a significant improvement in the quality of life of the urban poor.	By providing a platform to other sectoral programmes and facilitating effective and rapid achievement of social sector goals. By establishing and supporting self reliant community based organisations for their participation. By providing employment and training to the urban underemployed/unemployed for starting self-employment ventures. By providing subsidy for shelter upgradation. By providing basic physical amenities such as safe drinking water supply, drainage, sanitation, widening and paving lanes, community baths and latrines, etc.
Urban Basic Services for the poor (from June 1990)		
	To create a facilitating environment for a significant improvement in the quality of life of the urban poor.	To establish and support self reliant community based women's and other organisations to actively participate in planning, implementing and monitoring of community development programmes
Swarna Jayanthi Shahari Rozgar Yojana (December 1997)		
Urban Self Employment Programme (USEP) 1. Individuals 2. Women groups (DWCUA) 3. Thrift and credit societies	To encourage underemployed and unemployed urban youth living below poverty line and women groups (DWCUA) to set up small/micro-enterprises and to assist thrift and credit societies.	By providing subsidy, arranging institutional finance, imparting training and providing infrastructural support. By providing revolving fund to thrift and credit societies.
Urban Wage Employment Programme (UWEP)	To provide wage employment to the urban poor by utilising their labour	Through creation of socially and economically useful public assets in the jurisdiction of urban local bodies
Prime Minister's Rozgar Yojana (October 1993)		
	To encourage the educated unemployed urban youth, to set up self-employment ventures in business, industry and manufacturing activities	By providing subsidy, arranging institutional finance and imparting training

Appendix 27
(Reference : Paragraph 5.1.4; Page 99)

Financial performance under Urban Employment Generation Programme

(Rupees in lakh)

Year	Opening Balance	GOI receipt	UT Government release	Total funds	Expenditure	Closing Balance
Nehru Rozgar Yojana						
1995-96	129.05	Nil	24.51	153.56	19.29	134.27
1996-97	134.27	16.60	23.27	174.14	29.86	144.28
1997-98	144.28	9.05	Nil	153.33	26.05	127.28
Total		25.65	47.78		75.20	
Prime Minister's Integrated Urban Poverty Eradication Programme						
1996-97***	Nil	30.00	Nil	30.00	0.0	30.00
1997-98	30.00	30.00	47.00	107.00	5.12	101.88
Total		60.00	47.00		5.12	
Swarna Jayanthi Shahari Rozgar Yojana						
1997-98	269.82*	Nil	Nil	269.82	Nil	269.82
1998-99	269.82	56.35	27.00	353.17	29.10	324.07
1999-2000	324.07	52.30**	34.81	411.18	55.78	355.40
Total		108.65	61.81		84.88	

Prime Minister's Rozgar Yojana

(Rupees in lakh)

Year	Opening Balance	GOI release	Total	Expenditure reported to Government of India	Closing Balance
1995-96	3.92	4.54	8.46	6.32	2.14
1996-97	2.14	4.04	6.18	4.19	1.99
1997-98	1.99	2.66	4.65	2.91	1.74
1998-99	1.74	3.55	5.29	2.28	3.01
1999-2000	3.01	1.21	4.22	3.49	0.73
Total		16.00		19.19	

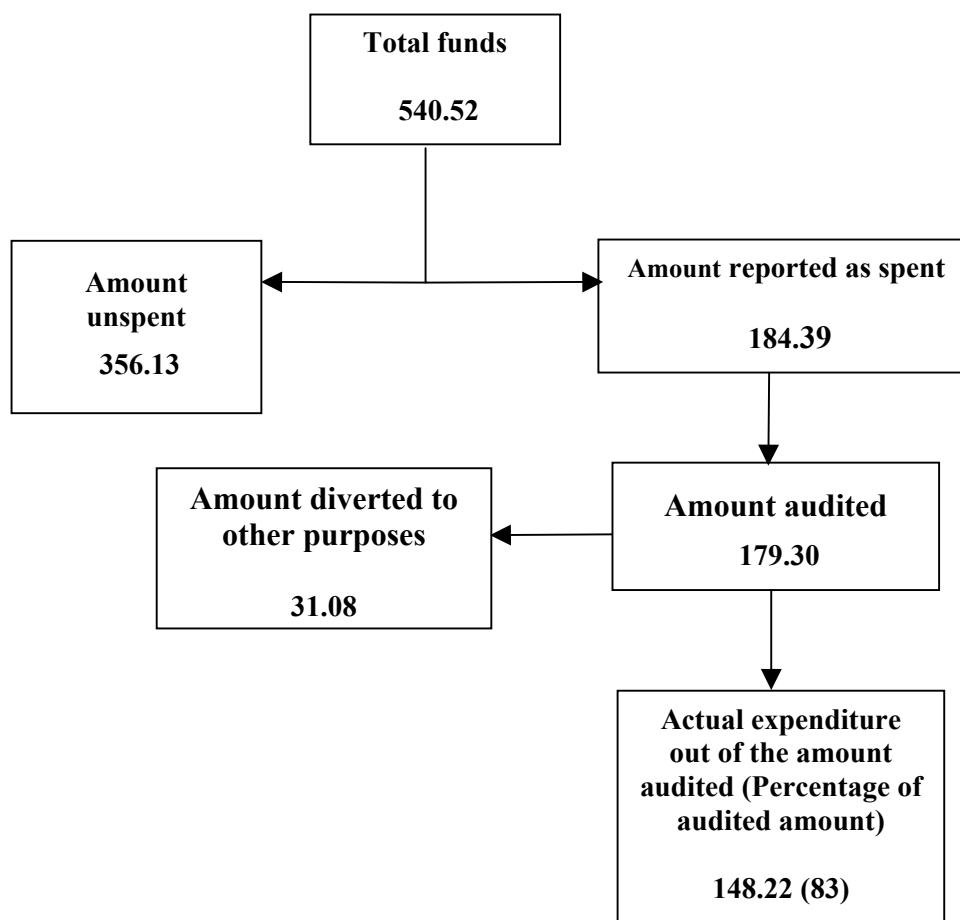
* Opening balance included NRY : 127.28 + PMIUPEP : 101.88 + UBSP : 40.66 = Rs 269.82 lakh

** Includes central share of Rs 33.70 lakh for 1998-99 received in April 1999

*** GOI released funds only from 1996-97

Appendix 28
(Reference : Paragraph 5.1.4(x); Page 102)
Urban Employment Generation Programme
Expenditure analysis for 1995-2000

(Rupees in lakh)



Appendix 29
(Reference : Paragraph 5.1.6;Page 103)

Targets and achievements in respect of schemes during 1995-2000

Nehru Rozgar Yojana (Number of beneficiaries)

Year	Scheme of Urban Micro Enterprises (SUME)				Scheme of Urban Wage Employment (SUWE)		Scheme of Housing and Shelter Upgradation (SHASU)			
	Setting up of Urban Micro Enterprises		Training		Generation of Mandays		Dwelling units		Training	
	T	A	T	A	T	A	T	A	T	A
1995-96	540	500	360	53	NT	8222	40	Nil	220	70
1996-97	1020	492	645	224	NT	3705	500	Nil	440	125
1997-98	Nil	150	Nil	41	NT	7359	Nil	Nil	Nil	Nil
Total	1560	1142	1005	318		19,286	540	Nil	660	195

Prime Minister's Integrated Urban Poverty Eradication Programme

Year	Scheme of Urban Micro Enterprises (Number of beneficiaries)		Scheme of Housing and Shelter Upgradation (Dwelling Units)		Provision of Basic Physical Amenities (Number of works)	
	T	A	T	A	T	A
1995-96	--	--	--	--	--	--
1996-97	125	Nil	100	Nil	2	Nil
1997-98	240	39	113	25	NT	Nil
Total	365	39	213	25	2	Nil

Swarna Jayanthi Shahari Rozgar Yojana

Year	Urban Self Employment Programme								Urban Wage Employment Programme	
	Scheme of Urban Micro Enterprises		Training and Skill Development		Assistance to				Wage Employment Generation (Number of Mandays)	
	(Number of beneficiaries)				DWCUA (Number of groups)		T&C Society (Number of societies)			
	T	A	T	A	T	A	T	A	T	A
1998-99	505	173	555	56	27	Nil	104	Nil	41,219	4583
1999-2000	630	206	527	130	33	--	43	27	62,801	10,112
Total	1135	379	1082	186	60	Nil	147	27	1,04,020	14,695

T : Target

A : Achievement

NT : No Target

Prime Minister's Rozgar Yojana

Year	Target	Loan sanctioned		Loan released	
		Number of cases	Amount (Rupees in lakh)	Number of cases	Amount (Rupees in lakh)
1995-96	500	513	222.13	387	171.50
1996-97	500	502	214.11	376	156.60
1997-98	500	505	220.61	329	144.63
1998-99	550	560	229.81	337	146.71
1999-2000	550	181	180.52	54	22.84
Total	2600	2261	1067.18	1483	642.28

Appendix 30
(Reference : Paragraph 5.1.6(iv)(b); Page 104)

Prime Minister's Rozgar Yojana – Sanction and disbursement of loans
Discrepancy between Reserve Bank India and District Industries Centre figures

(Amount - Rupees in lakh)

Year	Number of applications recommended to banks	Loans sanctioned		Loans disbursed		
		Number of cases	Amount	Number of cases	Amount	
1995-96						
a.	RBI Figures	744	407	344	143.01	171.95
b.	DIC Figures	926	513	387	171.50	222.13
1996-97						
a.	RBI Figures	664	352	268	116.26	148.35
b.	DIC Figures	997	502	376	156.66	214.11
1997-98						
a.	RBI Figures	779	423	283	114.25	172.30
b.	DIC Figures	1061	505	329	144.63	220.61

Appendix 31
(Reference : Paragraph 5.1.7.1(b); Page 105)

**Material-Labour ratio under Nehru Rozgar Yojana and
Swarna Jayanthi Shahari Rozgar Yojana**

(Rupees in lakh)

Year	Name of work		Expenditure		Material-labour ratio
			Material	Labour	
Karaikal Municipality					
1995-96	1.	Construction of compound wall to compost yard – Phase I	1.68	0.34	83:17
	2.	Construction of compound wall to compost yard – Phase II	2.21	0.40	85:15
1996-97	3.	Forming and metaling the road from Akkaraivattam to Ammal Chattiram Reach I	3.22	0.32	91:9
	4.	Forming and metaling the road from Akkaraivattam to Ammal Chattiram Reach II	3.22	0.32	91:9
	5.	Forming and metaling the road from Akkaraivattam to Ammal Chattiram Reach III	1.05	0.13	89:11
Oulgaret Municipality					
1999-2000	1.	Desilting and reconstruction of L drain in internal streets of Oulgaret Municipality	0.94	0.31	75:25
	2.	Construction of Washing yard at Pudunagar	0.06	0.01	86:14
	3.	Filling low lying area at JJ Nagar	1.74	0.35	83:17
	4.	Repairs to toilet block at Pitchaveeranpet	0.14	0.04	78:22

Appendix 32
(Reference : Paragraph 5.1.7.1(c); Page 106)

**Delay in payment of wages under Nehru Rozgar Yojana and
Swarna Jayanthi Shahari Rozgar Yojana**

Serial number	Muster Roll number	Period of work	Amount (in Rupees)	Date of disbursement	Delay in number of days
Karaikal Municipality					
1.	170	26.6.97 to 30.6.97	4050	5.8.97	20
2.	197	21.7.97 to 31.7.97	18,100	2.9.97	17
3.	144	2.6.97 to 13.6.97	12,362	2.9.97	66
4.	134	16.5.97 to 20.5.97	650	2.9.97	89
5.	179	1.7.97 to 15.7.97	4354	2.9.97	33
6.	156	16.6.97 to 30.6.97	12,362	2.9.97	48
7.	229	1.9.97 to 15.9.97	4776	10.11.97	40
8.	220	18.8.97 to 30.8.97	4776	10.11.97	56
Yanam Municipality					
9.	571	21.1.99 to 22.1.99	7630	23.2.99	16
Oulgaret Municipality					
10.	13	1.4.99 to 23.4.99	13,650	17.6.99	39
11.	14	3.5.99 to 17.5.99	8890	17.6.99	15
12.	30	5.7.99 to 27.7.99	12,320	18.9.99	37

Appendix 33
(Reference : Paragraph 5.2.2; Page 110)

Department-wise pendency of utilisation certificates

Serial number	Department	Number of certificates outstanding	Amount (Rupees in crore)
1.	Agriculture	31	7.87
2.	Adi-draavidar Welfare	27	0.66
3.	Education	7	0.56
4.	Social Welfare	7	0.03
5.	Co-operation	180	4.12
6.	Fisheries	13	0.16
7.	District Rural Development Agency	3	0.15
8.	Hindu Religious Institutions	39	0.37
9.	Local Administration	1048	30.86
10.	Town and Country Planning	40	2.43
	Total	1395	47.21

Appendix 34
(Reference : Paragraph 5.2.3; Page 110)

List of grantees who had not furnished accounts of earlier years

Serial number	Name of the grantees	Years for which accounts had not been furnished
1.	Slum Clearance Board	1995-96 and 1996-97
2.	Pondicherry Khadi and Village Industries Board	1995-96 to 1999-2000
3.	Pondicherry Krishi Vigyan Kendra	1997-98 to 1999-2000
4.	Pandit Jawaharlal Nehru College of Agriculture, Karaikal	1997-98 to 1999-2000
5.	Pondicherry Veterinary College Society	1998-99 and 1999-2000
6.	Mahe Municipality	1998-99 and 1999-2000
7.	Kottucherry Commune Panchayat	1998-99 and 1999-2000
8.	Pondicherry Housing Board	1997-98 to 1999-2000
9.	Pondicherry Experimental Solar Pond Power Project Society	1997-98 and 1998-99
10.	Mahatma Gandhi Dental College and Hospital	1998-99 and 1999-2000
11.	Pondicherry Engineering College	1997-98 to 1999-2000
12.	Yanam Municipality	1998-99 and 1999-2000
13.	Pondicherry State Sports Council	1998-99 and 1999-2000
14.	Mannadipet Commune Panchayat	1998-99 and 1999-2000
15.	Pondicherry Medical Relief Society	1998-99

Appendix 35
(Reference : Paragraph 6.2; Page 122)
Arrears of revenue pending collection as on 31 March 2000

(Rupees in lakh)

Serial number	Sources of Revenue	Total arrears	Arrears outstanding for more than five years	Remarks
1	Electricity	3167.35	84.21	Against HT consumers, Rs 1611.61 lakh and LT consumers, Rs 1555.74 lakh were outstanding. Out of the former arrears, Rs 84.21 lakh is pending with the Claims Commissioner, New Delhi from 1990.
2	State Excise	1720.64	541.50	Rs 1562.36 lakh was covered under Revenue Recovery Act and a sum of Rs 145.41 lakh was stayed by courts. A sum of Rs 12.87 lakh had since been collected.
3	Commercial Taxes	*374.02 **61.62 <hr/> 435.64	*286.14 **50.78 <hr/> 336.92	Demand for Rs 25.36 lakh covered under Revenue Recovery Act. Rs 160.64 lakh stayed by Courts, while Rs 219.43 lakh were under various stages of recovery. Rs 5.04 lakh is held up due to rectification/review of applications and person becoming insolvent. Rs 0.21 lakh likely to be written off and Rs 24.96 lakh had since been collected.
4	Transport	798.85	21.70	Rs 400.50 lakh was covered under Revenue Recovery Act and Rs 393.84 lakh was under various stages of recovery. Rs 4.51 lakh had since been collected.
5	Land Revenue	4.06	1.71	Rs 0.61 lakh is likely to be written off while Rs 0.55 lakh is under various stages of recovery. Rs 2.90 lakh had since been collected.
	Total	6126.54	986.04	

* Pondicherry General Sales Tax
** Central Sales Tax

Appendix 36

(Reference : Paragraph 6.7; Page 125)

List of cases where sales tax was not levied due to incorrect grant of exemption

(Rupees in lakh)

Serial number	Assessment year (number of dealers)	Month of assessment	Name of the Commodities	Exempted Turnover	Rate of tax (in per cent)	Tax leviable
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Pondicherry						
1	1994-95 and 1995-96 (Eight)	Between April 1997 and November 1997	Diesel generators	13,255.90	3.5	463.96
2	1993-94 and 1995-96 (Five)	Between April 1997 and December 1997	Tin containers, Paper sacks, Corrugated boxes & Jute bags	782.65	3.5	27.39
3	1994-95 and 1995-96 (Five)	Between April 1997 and December 1997	Chemicals, Liquid blue, Acid-slurry and Spent acid	1254.41	3.5	43.90
4	1995-96 and 1996-97 (Two)	June 1997 and February 1998	Computers	2035.28	2	40.70
5	1996-97 (Two)	December 1997 and February 1998	Talcum powder and Toilet soaps	1067.98	10	106.80
6	1995-96 (Five)	Between April 1997 and November 1997	Modified starch, Measuring instruments, Non-ferrous castings, Herbal sikakai powder and Tread rubber	1460.69	3.5	48.92
7	1995-96 and 1996-97 (Three)	Between June 1997 and March 1998	Connectors/modules for telecommunication, Electronic components	2778.31	2	55.57
8	1995-96 and 1997-98 (Six)	Between June 1997 and May 1998	Cooling towers, Electrical goods, Motors, UPS and Control panel	918.56	10	91.86
9	1995-96 (One)	November 1997	Aluminium ingots	208.23	1.5	3.12
10	1996-97 (Two)	November and December 1997	MS rolls, Bars, CTD bars	2174.70	6	130.48
11	1996-97 and 1997-98 (One)	Between December 1997 and January 1999	Welding fluxes	153.11	3.5/3	4.69
12	1996-97 (One)	November 1997	Greases	71.27	10/11	7.28
	41		Total	26,161.09		1024.67

(1)	(2)	(3)	(4)	(5)	(6)	(7)
KARAIKAL						
13	1995-96 and 1996-97 (Three)	Between May 1997 and February 1999	Chemicals and Zinc oxide	3940.82	3.5/3	137.09
14	1996-97 and 1997-98 (Two)	June 1998	Automobile batteries	191.45	10	19.15
15	1997-98 (One)	August 1998	Printing ink	66.25	3	1.99
16	1997-98 (One)	February 1999	Sutures	20.18	2	0.40
	7		Total	4218.70		158.63
	48		Grand Total	30,379.79		1183.30

Statement showing particulars of capital, loans/equity received out of budget, other loans

Serial number	Sector and Name of the company	Paid up capital [@] as at the end of current year				
		Union Territory	Central Government	Holding Companies	Others	Total
(1)	(2)	(3a)	(3b)	(3c)	(3d)	(3e)
I	Agriculture and allied activities					
1.	Pondicherry Agro Service and Industries Corporation Limited (PASIC)	583.28	--	--	--	583.28
2.	Pondicherry Agro Products, Food and Civil Supplies Corporation Limited (PAPSCO – Subsidiary of PASIC)	468.26	--	5.00	--	473.26
	Total	1051.54	--	5.00	--	1056.54
II	Industry					
3.	Pondicherry Distilleries Limited	845.00	--	--	--	845.00
4.	Pondicherry Industrial Promotion Development and Investment Corporation Limited (PIPDIC)	3022.20	--	--	854.00	3876.20
	Total	3867.20	--	--	854.00	4721.20
III	Electronics					
5.	Pondicherry Electronics Limited (PELECON – Subsidiary of PIPDIC)	--	--	9.65	--	9.65
	Total	--	--	9.65	--	9.65
IV	Textiles					
6.	Pondicherry Textile Corporation Limited	12,150.68	--	--	--	12,150.68
	Total	12,150.68	--	--	--	12,150.68
V	Development of Economically Weaker section					
7.	Pondicherry Adi-dravidar Development Corporation Limited	65.24	106.11	--	--	171.35
8.	Pondicherry Corporation for Development of Women Limited	142.28	--	--	--	142.28
	Total	207.52	106.11	--	--	313.63
VI	Tourism					
9.	Pondicherry Tourism and Transport Development Corporation Limited	984.81	--	--	--	984.81
	Total	984.81	--	--	--	984.81
VII	Power					
10.	Pondicherry Power Corporation Limited	13,304.42	--	--	--	13,304.42
	Total	13,304.42	--	--	--	13,304.42
	GRAND TOTAL	31,566.17	106.11	14.65	854.00	32,540.93

Note: Except in respect of Company which finalised its accounts for 1999-2000 (Serial number 4) figures are provisional as given by the companies.

[@] Includes share application money amounting to Rs 3.33 crore in respect of PIPDIC (Rs 3 crore) and Pondicherry Corporation for Development of Women Limited (Rs 0.33 crore).

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and 7.3.2; Pages 128 and 129)

and loans outstanding as on 31 March 2000 in respect of Government Companies
(Rupees in lakh)

Equity/loans received out of the budget during the year		Other loans received during the year ⁵	Loans outstanding at the close of 1999-2000*			Debt equity ratio for 1999-2000 (Previous year) (4f : 3e)
Equity	Loans		UT Govt.	Others	Total	
(4a)	(4b)	(4c)	(4d)	(4e)	(4f)	(5)
39.00	--	--	--	--	--	--
1.00	100.00	300.00	100.00	125.00	225.00	0.48:1 (--)
40.00	100.00	300.00	100.00	125.00	225.00	0.21:1 (--)
200.00	--	--	--	--	--	--
350.00	--	--	--	--	--	-- (0.06:1)
550.00	--	--	--	--	--	-- (0.05:1)
--	--	75.00	--	--	--	-- (7.77:1)
--	--	75.00	--	--	--	-- (7.77:1)
2309.00	--	--	--	--	--	--
2309.00	--	--	--	--	--	--
--	--	83.28	--	408.12	408.12	2.38:1 (1.90:1)
33.28	--	--	--	--	--	--
33.28	--	83.28	--	408.12	408.12	1.30:1 (1.16:1)
200.00	--	--	--	--	--	-- (0.001:1)
200.00	--	--	--	--	--	-- (0.001:1)
1365.03	--	--	--	--	--	--
1365.03	--	--	--	--	--	--
4497.31	100.00	458.28	100.00	533.12	633.12	0.02:1 (0.02:1)

⁵ Includes bonds, debentures, inter-corporate deposits, etc.,

* Loans outstanding at the end of 1999-2000 represents long term only.

Appe
(Reference : Paragraphs 7.3.1, 7.3.3,7.3.4
Summarised financial results of Government
were

Serial number	Name of the company	Name of the Department	Date of incorporation	Period of accounts	Year in which finalised	Net Profit (+)/ Loss (-)
I AGRICULTURE AND ALLIED ACTIVITIES						
1.	Pondicherry Agro Service and Industries Corporation Limited (PASIC)	Agriculture	26 March 1986	1998-99	1999-2000	(+) 119.97
2.	Pondicherry Agro Products, Food and Civil Supplies Corporation Limited (PAPSCO-Subsidiary of PASIC)	Agriculture	27 September 1990	1998-99	1999-2000	(-) 161.55
Total						(-) 41.58
II INDUSTRY						
3.	Pondicherry Distilleries Limited	Industries	8 December 1971	1998-99	1999-2000	(-) 36.85
4.	Pondicherry Industrial Promotion Development and Investment Corporation Limited (PIPDIC)	Industries	17 April 1974	1999-2000	2000-2001	(+) 494.54
Total						(+) 457.69
III ELECTRONICS						
5.	Pondicherry Electronics Limited (PELECON - Subsidiary of PIPDIC)	Industries	7 December 1982	1998-99	1999-2000	(+) 1.98
Total						(+) 1.98
IV TEXTILES						
6.	Pondicherry Textile Corporation Limited	Industries	25 November 1985	1998-99	1999-2000	(-) 1835.85
Total						(-) 1835.85
V DEVELOPMENT OF ECONOMICALLY WEAKER SECTION						
7.	Pondicherry Adi-draavidar Development Corporation Limited	Adi-draavidar	26 September 1986	1998-99	1999-2000	(-) 21.93
8.	Pondicherry Corporation for Development of Women Limited	Women and Child Development	31 March 1993	1998-99	1999-2000	(-) 8.32
Total						(-) 30.25
VI TOURISM						
9.	Pondicherry Tourism and Transport Development Corporation Limited	Transport	19 February 1986	1994-95	1999-2000	(-) 108.45
Total						(-) 108.45
VII POWER						
10.	Pondicherry Power Corporation Limited	Electricity	30 March 1993	1998-99	1999-2000	(+) 34.51
Total						(+) 34.51
Grand Total						(-) 1521.95

(A) Capital employed represents net fixed assets (including capital work-in-progress) plus working capital except in case of Finance Companies/Corporations, where the capital employed is worked out as a mean of aggregate of the opening and closing balances of paid-up capital, free reserves, bonds, deposits and borrowings (including refinance)

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7.3.5, 7.3.7 and 7.3.8; Pages 128 to 131)

Companies for the latest year for which accounts finalised

(Amount - Rupees in lakh)

Net impact of Audit comments	Paid-up capital	Accumulated Profit(+)/Loss(-)	Capital employed (A)	Total return on capital employed	Percentage of return on capital employed	Arrears of accounts in terms of years	Latest status of the Company/Corporation
..	544.28	(+) 83.99	745.62	119.97	16.09	1	Working
..	472.26	(-) 304.02	411.55	(-) 118.66	..	1	Working
..	1016.54	(-) 220.03	1157.17	1.31	0.11		
..	645.00	(+) 288.68	966.57	(-) 34.99	..	1	Working
..	3876.20	(+) 1454.71	5512.22	520.34	13.42	..	Working
..	4521.20	(+) 1743.39	6478.79	485.35	7.49		
..	9.65	(+) 13.36	98.25	12.22	12.44	1	Working
..	9.65	(+) 13.36	98.25	12.22	12.44		
..	9841.68	(-) 10,593.34	6362.76	(-) 1303.79	..	1	Working
..	9841.68	(-) 10,593.34	6362.76	(-) 1303.79	..		
..	171.35	(+) 84.05	580.77	(-) 13.63	..	1	Working
..	109.00	(-) 91.09	17.91	(-) 8.32	..	1	Working
..	280.35	(-) 7.04	598.68	(-) 21.95	..		
(B) 11.19	368.81	(-) 365.83	190.41	(-) 71.78	..	5	Working
11.19	368.81	(-) 365.83	190.41	(-) 71.78	..		
..	13,114.42	(+) 785.15	13221.14	(+) 34.51	0.26	1	Working
..	13,114.42	(+) 785.15	13221.14	(+) 34.51	0.26		
11.19	29,152.65	(-) 8644.34	28,107.20	(-) 864.13			
(B)	Increase in loss						

Appendix 39
(Reference : Paragraph 7.3.2 ; Page 129)

Statement showing subsidy received, guarantees received, waiver of dues, loans on which moratorium allowed and loans converted into equity during the year and subsidy received and guarantees outstanding at the end of March 2000

(Rupees in lakh)

Name of the Public Sector Undertakings	Pondicherry Agro Products, Food and Civil Supplies Corporation Limited	Pondicherry Adi-dravidar Development Corporation Limited	Total
Subsidy received during the year			
Union Territory	---	20.00	20.00
Central Government	---	30.12	30.12
Others	3.68	---	3.68
Total	3.68	50.12	53.80
Guarantees received during the year and outstanding at the end of the year			
Cash credit from bank	100.00 (77.91)	---	100.00 (77.91)
Loans from other sources	---	112.00 (112.00)	112.00 (112.00)
Letters of credit opened by bank in respect of imports	---	---	---
Payment obligation under agreement with foreign consultants or contracts	---	---	---
Total	100.00 (77.91)	112.00 (112.00)	212.00 (189.91)
Waiver of dues during the year	---	---	---
Loans repayment written off	---	---	---
Interest waived	---	---	---
Penal interest waived	---	---	---
Total	---	---	---
Loans on which moratorium allowed	---	---	---
Loans converted into equity during the year	---	---	---

Note : Guarantees outstanding at the end of the year has been shown in bracket.

Appendix 40
(Reference : Paragraph 7.4 ; Page 132)

Statement showing physical performance of Electricity Department for the three years ending 1999-2000 as furnished by the Department

	1997-98	1998-99	1999-2000 (Provisional)
	(Lakh Kilowatt Hour)		
1. Power purchased	10,880	12,222	14,299
2. Power sold	9379	1,02,576	12,404
3. Transmission and Distribution losses	1501	1646	1895
4. Percentage of transmission and distribution losses	13.8	13.5	13.3
	(Kilometre)		
5. Transmission and distribution lines as at the end of each year			
(i) High tension	917	938	963
(ii) Low tension	3356	3421	3487
	(Kilowatt)		
6. Connected load at the end of each year	4,13,699	4,35,012	4,60,499
	(Numbers at the end of each year)		
7. Pumpsets/wells energised	10,158	10,218	19,267
8. Villages/towns electrified	263	263	263
9. Sub-stations	12	12	12
10. Consumers	2,28,173	2,30,085	2,40,767
11. Employees	1792	1792	1791
	(Rupees in crore)		
12. Expenditure on staff during the year	10.27	11.76	12.75
	(in rupees)		
13. Expenditure per employee per annum	57,310	65,625	71,189
14. Percentage of expenditure on staff to total revenue	8.5	7.4	6.3
	(Cost per unit – in rupees)		
15. Average cost of power distributed including transmission loss and distribution cost	1.39	1.66	1.67
16. Average realisation	1.29	1.50	1.63
17. Loss	0.10	0.16	0.04

Appendix 41
(Reference : Paragraph 7.5.6; Page 135)

Financial Position of PIPDIC

	(Rupees in lakh)				
	1995-96	1996-97	1997-98	1998-99	1999-2000
LIABILITIES					
(a) Paid-up capital (including advance for shares)	3334.51	3334.51	3379.01	3526.21	3876.21
(b) Reserves and surplus	497.69	964.62	1285.54	1536.83	1739.72
(c) Borrowings:					
Short term and long term	810.11	594.07	321.37	211.42	134.04
(d) Trade dues and other liabilities (including provisions)	693.35	906.49	986.82	976.09	869.94
Total	5335.66	5799.69	5972.74	6250.55	6619.91
ASSETS					
(a) Gross block including capital work-in-progress	523.75	535.61	586.73	624.72	900.35
(b) LESS: Depreciation	153.79	168.93	184.38	193.58	211.73
(c) Net fixed assets including capital work-in-progress	369.96	366.68	402.35	431.14	688.62
(d) Investments	171.16	284.02	72.38	67.38	58.38
(e) Current assets and loans and advances	4794.54	5148.99	5498.01	5752.03	5872.91
Total	5335.66	5799.69	5972.74	6250.55	6619.91
Capital employed	4715.61	4767.75	4939.56	5130.19	5512.22
Net worth	3832.20	4299.13	4664.55	5063.04	5615.93

Note :

1. Capital employed represents the mean of the aggregate of opening and closing balance of paid-up capital, reserves, bonds, borrowings and deposits.
2. Net worth represents paid-up capital PLUS free reserves LESS intangible assets.

Appendix 42
(Reference : Paragraph 7.5.6; Page 135)

Working results of PIPDIC

	(Rupees in lakh)				
	1995-96	1996-97	1997-98	1998-99	1999-2000
INCOME					
Interest	757.90	862.08	874.12	835.07	806.23
Interest tax	20.59	23.09	19.20	15.02	13.24
Rent including hire purchase and lease	17.14	21.65	32.59	32.30	36.18
Other income	31.07	40.70	37.62	24.18	50.14
Total	826.70	947.52	963.53	906.57	905.79
EXPENDITURE					
Interest	105.08	87.79	56.22	38.54	25.80
Administrative expenses	118.38	133.85	170.93	204.59	304.26
Maintenance charges for industrial estates	11.45	16.65	14.97	14.80	30.29
Interest tax	20.59	23.10	19.20	15.02	13.24
Depreciation	11.63	15.93	15.50	18.74	20.52
Provision for doubtful debts including investments and bad debts written off	89.98	56.26	40.35	37.15	17.14
Total	357.11	333.58	317.17	328.84	411.25
Profit(+)/Loss(-)	(+)469.59	(+)613.94	(+)646.36	(+)577.73	(+)494.54
Tax provision	146.74	195.40	147.22	146.55	133.67
Profit after tax	322.85	418.54	499.14	431.18	360.87

Appendix 43
(Reference : Paragraph 7.5.7; Page 135)

**Statement showing the sources and uses of funds for the five years
ending 1999-2000 of PIPDIC**

		(Rupees in lakh)				
		1995-96	1996-97	1997-98	1998-99	1999-2000
<u>SOURCES OF FUND</u>						
(i)	Opening cash/bank balance	555	694	678	1428	1712
(ii)	Increase in share capital	250	---	295	147	50
(iii)	Receipts:					
	Premium lease, etc.	18	10	58	31	--
(iv)	Borrowings: IDBI/SIDBI (refinance)	---	---	34	---	---
(v)	Recovery of term loan (principal)	624	759	1094	1160	776
(vi)	Revenue receipts:					
	Interest	685	765	760	652	646
	Dividend	1	1	2	---	---
	Interest on deposit with banks	54	52	60	169	145
(vii)	Other receipt:					
	Receipt from Area Development	13	17	17	36	119
	Others	105	182	318	54	239
Total		2305	2480	3316	3677	3687
<u>USES OF FUND</u>						
(i)	Disbursements:					
	Investment in shares	---	---	---	---	---
	Term loan	591	860	977	1172*	985
	Leasing/hire purchase	22	---	32	---	---
(ii)	Repayment:					
	Refinance by IDBI/SIDBI	280	211	274	110	77
	IDBI/SIDBI (NDI)	4	4	32	---	---
	Others	---	19	44	30	---
(iii)	Revenue payment:					
	Interest	115	88	69	39	26
	Administrative expenses	113	151	183	217	329
	Income tax	148	202	158	103	161
(iv)	Area development expenses	188	1	9	242	269
(v)	Others	150	266	110	52	50
(vi)	Closing cash/bank balance	694	678	1428	1712	1790
Total		2305	2480	3316	3677	3687

* Includes short term loan amount of Rs 623 lakh provided to Government Companies/Co-operatives.

Appendix 44
(Reference : Paragraph 7.5.8.3; Page 139)

**Statement showing the status of loan applications for the last five years
ending 1999-2000 of PIPDIC**

(Amount - Rupees in lakh)

		1995-96		1996-97		1997-98		1998-99		1999-2000		Total	
		Number of applications	Amount	Number of applications	Amount	Number of applications	Amount	Number of applications	Amount	Number of applications	Amount	Number of applications	Amount
(a)	Applications pending at the beginning of the year	27	264	27	967	30	1246	12	130	13	354	27	264
(b)	Applications received	110	1940	117	2287	71	1792	124	1833	229	1986	651	9838
(c)	Total	137	2204	144	3254	101	3038	136	1963	242	2340	678	10,102
(d)	Applications rejected/lapsed/withdrawn	25	477	26	640	19	1372	14	84	28	229	112	2802
(e)	Applications sanctioned	85	760	88	1368	70	1536	109	1525	161	1547	513	6736
(f)	Applications pending at the end of the year	27	967	30	1246	12	130	13	354	53	564	53	564
(g)	Amount disbursed		591		860		977		1172		985		4585

Appendix 45
(Reference : Paragraph 7.5.8.3(ii); Page 141)

Statement showing the region-wise details of sanctions of term loan for the last five years upto 1999-2000 of PIPDIC

(Amount – Rupees in lakh)

Year	Pondicherry		Karaikal		Mahe		Yanam		Total	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
1995-96	73	656.95	7	35.75	1	1.20	4	66.50	85	760.40
1996-97	58	900.52	13	292.01	---	---	17	175.05	88	1367.58
1997-98	57	1441.75	12	94.02	---	---	1	1.00	70	1536.77
1998-99	97	1479.25	11	43.85	---	---	1	2.00	109	1525.10
1999-2000	150	1124.31	9	257.19	---	---	2	165.00	161	1546.50
Total	435	5602.78	52	722.82	1	1.20	25	409.55	513	6736.35

Appendix 46
(Reference : Paragraph 7.5.8.4 and 7.5.9; Page 142 and 147)

Statement showing the demand, recovery and loan balance position for the last five years ending 1999-2000 of PIPDIC

(Rupees in lakh)

Recovery	1995-96			1996-97			1997-98			1998-99			1999-2000		
	Princi- pal	Inte- rest	Total	Princi- pal	Inte- rest	Total	Princi- pal	Inte- rest	Total	Princi- pal	Inte- rest	Total	Princi- pal	Inte- rest	Total
Amount due for recovery															
(a) Arrears at the beginning of the year	1054	2194	3248	1177	2455	3632	1295	2634	3929	1312	2593	3905	1425	2685	4110
(b) Amount due during the year	856	1210	2066	973	1309	2282	1217	1195	2412	1355	925	2280	947	1401	2348
Total recoverable	1910	3404	5314	2150	3764	5914	2512	3829	6341	2667	3518	6185	2372	4086	6458
LESS: Rescheduled/written off	109	261	370	96	365	461	106	476	582	82	181	263	75	112	187
Net recoverable	1801	3143	4944	2054	3399	5453	2406	3353	5759	2585	3337	5922	2297	3974	6271
Targets for recovery	800	700	1500	625	675	1300	775	825	1600	1075	825	1900	1100	750	1850
Percentage of target to net recoverable	44.42	22.27	30.34	30.43	19.86	23.84	32.21	24.60	27.78	41.59	24.72	32.08	47.88	18.87	29.50
Recovery															
(a) Against old dues	208	271	479	164	317	481	410	311	721	257	328	585	206	257	463
(b) Against current demand	416	417	833	595	448	1043	684	449	1133	903	324	1227	570	345	915
Total	624	688	1312	759	765	1524	1094	760	1854	1160	652	1812	776	602	1378
Amount in arrears	1177	2455	3632	1295	2634	3929	1312	2593	3905	1425	2685	4110	1521	3372	4893
Percentage of recovery against															
(a) Net recoverable	34.65	21.89	26.54	36.95	22.51	27.95	45.47	22.67	32.19	44.87	19.54	30.60	33.78	15.14	21.97
(b) Target	78.00	98.29	87.47	121.44	113.33	117.23	141.16	92.12	115.88	107.91	79.03	95.37	70.54	80.26	74.49
(c) Arrears	19.73	12.35	14.75	13.93	12.91	13.24	31.66	11.81	18.35	19.59	12.65	14.98	14.46	9.57	11.26
(d) Current demand	48.60	34.46	40.32	61.15	34.22	45.71	56.20	37.57	46.97	66.64	35.03	53.82	60.19	24.62	38.97

Appendix 47
(Reference : Paragraph 7.6.4; Page 150)

Financial position of PPCL

(Rupees in lakh)

	1995-96	1996-97	1997-98	1998-99	1999-2000
Liabilities					
(a) Paid-up capital (including advances for shares)	5211.42	7179.42	10,114.41	13,114.42	13,304.42
(b) Reserves and surplus	352.58	614.08	762.72	785.15	1007.14
(c) Borrowings:					
Short term and long term	---	142.00	---	---	---
(d) Trade dues and other liabilities (including provisions)	184.00	254.05	2272.04	1020.14	854.44
Total	5748.00	8189.55	13,149.17	14,919.71	15,166.00
Assets					
(a) Gross block	227.67	250.90	298.02	339.56	13,339.97
(b) LESS: Depreciation	2.20	4.74	7.96	15.48	251.95
(c) Net fixed assets	225.47	246.16	290.06	324.08	13,088.02
(d) Capital work-in-progress and advance to suppliers	202.92	5616.26	11,382.05	12,492.10	87.14
(e) Expenditure pending capitalisation	122.54	140.39	216.86	635.51	---
(f) Current assets, loans and advances	5189.12	2159.44	1226.28	1425.10	1952.52
(g) Intangible assets:					
Miscellaneous expenditure	7.95	27.30	33.92	42.92	38.32
Total	5748.00	8189.55	13,149.17	14,919.71	15,166.00
Capital employed	5230.59	2151.55	10,626.35	13,221.14	14,273.24
Net worth	5556.65	7766.20	10,843.21	13,856.65	13,856.65

NOTE:

- Capital employed represents net fixed assets including capital works-in-progress PLUS working capital.**
- Net worth represents paid-up capital PLUS reserves LESS intangible assets.**

Appendix 48
(Reference : Paragraph 7.6.4 ; Page 150)

Working results of PPCL

		(Rupees in lakh)				
		1995-96	1996-97	1997-98	1998-99	1999-2000
I	Income					
	Sale of power	---	---	---	---	1169.05
	Interest on bank deposit	387.85	458.97	228.58	34.03	44.75
	Miscellaneous income and others	0.01	---	0.08	0.49	1.87
	Total Income (A)	387.86	458.97	228.66	34.52	1215.67
II	Expenditure					
III	Total expenditure (B)	---	---	---	---	975.73
	Profit before taxation (A) – (B)	387.86	458.97	228.66	34.52	239.94
	Deduct provision for taxation	178.42	197.36	80.03	12.08	17.95
	Excess (short) provision for taxation in previous year	0.41	0.11	---	---	---
	Paid in excess of provisions made in the previous year	0.12	---	---	---	---
	Less: Appropriation to general reserve proposed (dividend)	---	---	---	---	---
IV	Balance transferred to Balance Sheet	208.91	261.50	148.63	22.44	221.99

Appendix 49

Glossary of Abbreviations

ADW	:	Adi-dravidar Welfare
AAIFR	:	Appellate Authority for Industrial and Financial Reconstruction.
ABB	:	Asea Brown Boveri Limited
ANM	:	Auxillary Nurse Midwives
BCG	:	Bacillus, Calmette and Gurein
BHEL	:	Bharat Heavy Electricals Limited
BIFR	:	Board for Industrial Finance and Reconstruction
BSES	:	Bombay Suburban Electric Supply Limited
CBR	:	Crude Birth Rate
CDS	:	Community Development Societies
CEA	:	Central Electricity Authority
CEOs	:	Chief Educational Officers
CGS	:	Central Generating Stations
CHC	:	Community Health Centre
CPWD	:	Central Public Works Department
CSSM	:	Child Survival and Safe Motherhood Programme
CTP	:	Chief Town Planner, Town and Country Planning Department
DDE-W	:	Deputy Director of Education (Women)
DIC	:	District Industries Centre
DIS	:	Deputy Inspector of Schools
DPT	:	Diphtheria, Pertusis and Tetanus Toxoid
DRDA	:	District Rural Development Agency
DT	:	Diphtheria and Tetanus Toxoid

DWCUA	:	Development of Women and Children in Urban Areas
EE	:	Executive Engineer
EIUS	:	Environmental Improvements in Urban Slums
FRU	:	First Referral Units
FW	:	Family Welfare
GAIL	:	Gas Authority of India Limited
GBC	:	Gas Booster Compressors
GOI	:	Government of India
HDPE	:	High Density Polyethylene
IDBI	:	Industrial Development Bank of India
IFA	:	Iron Folic Acid
IMR	:	Infant Mortality Rate
JIPMER	:	Jawaharlal Nehru Institute for Post Graduate Medical Education and Research
LAD	:	Local Administration Department
LHV	:	Lady Health Visitors
MGO	:	Minimum Guaranteed Off-take
MIS	:	Management Information System
MLL	:	Minimum Level of Learning
MMR	:	Maternal Mortality Rate
MNP	:	Minimum Needs Programme
MSIs	:	Medium Scale Industries
MTP	:	Medical Termination of Pregnancy
NCERT	:	National Council of Educational Research and Training
NGO	:	Non-Government Organisation
NHC	:	Neighbourhood Committees

NHG	:	Neighbourhood Groups
NHP	:	National Health Policy
NIC	:	National Informatics Centre
NPA	:	Non-Performing Assets
NPE	:	National Policy on Education
NRV	:	Nehru Rozgar Yojana
NSDP	:	National Slum Development Programme
ONGC	:	Oil and Natural Gas Commission
OSD	:	Officer on Special Duty – Planning
p.a	:	per annum
PAC	:	Committee on Public Accounts
PAP	:	Post Partum PAP Smear Test Facility
PD	:	Project Director
PHC	:	Primary Health Centre
PIPDIC	:	Pondicherry Industrial Promotion Development and Investment Corporation Limited
PMIUPEP	:	Prime Minister's Integrated Urban Poverty Eradication Programme
PMRY	:	Prime Minister's Rozgar Yojana
PP	:	Post-Partum
PPCL	:	Pondicherry Power Corporation Limited
PSCB	:	Pondicherry Slum Clearance Board
PTC	:	Pondicherry Textile Corporation Limited
PUDA	:	Pondicherry Urban Development Agency
PWD	:	Public Works Department
RBI	:	Reserve Bank of India
RCH	:	Reproductive and Child Health Programme

RFWC	:	Rural Family Welfare Centres
RFWS	:	Rural Family Welfare Services
RTI	:	Reproductive Tract Infection.
SC	:	Scheduled Caste
SCM	:	Standard Cubic Metre
SCOVA	:	State Committee on Voluntary Action
SCP	:	Special Component Plan
SFC Act	:	State Financial Corporations' Act, 1951
SGT	:	Secondary Grade Teachers
SHASU	:	Scheme of Housing and Shelter Upgradation
SIDBI	:	Small Industries Development Bank of India
SJSRY	:	Swarna Jayanthi Shahari Rozgar Yojana
SSIs	:	Small Scale Industries
ST	:	Scheduled Tribe
STI	:	Sexually Transmitted Infection
SUP	:	Slum Upgradation Programme
TNEB	:	Tamil Nadu Electricity Board
TT	:	Tetanus Toxoid
UBSP	:	Urban Basic Services for the Poor
UEE	:	Universalisation of Elementary Education
ULB	:	Urban Local Bodies
UT	:	Union Territory