

APPENDICES

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 All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorisation from the Union Territory Legislature.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 Territories 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)

Surrender of supplementary provision of more than Rs 5 lakh

(Rupees in lakh)

Serial number	Grant number	Head of Account	O	S	T	E	Savings
1	4	2014.A.800(1)	0.01	92.69	92.70	2.94	89.76
2	6	2029.A.103(2)	0.01	8.29	8.30	0.15	8.15
3		2245.H.02.101(1)(1)	14.39	7.05	21.44	13.28	8.16
4	16	5054.GG.04.800(1)(1)	326.00	33.07	359.07	336.08	22.99
5	17	2202.A.02.109(2)(1)	236.00	133.49	369.49	343.96	25.53
6	18	2210.A.01.110(24)(3)	--	78.00	78.00	40.81	37.19
7		2210.A.06.101(21)(1)	0.01	20.35	20.36	2.65	17.71
8		2211.B.001	0.01	27.90	27.91	17.82	10.09
9		2211.B.101(2)	--	19.45	19.45	--	19.45
10	19	3452.D.80.800(20)(2)	--	7.00	7.00	--	7.00
11	21	2235.B.02.101(30)	0.01	33.73	33.74	28.63	5.11
12	24	2401.A.800(7)	0.01	10.64	10.65	0.97	9.68
13		2401.A.800(9)	--	20.00	20.00	8.95	11.05
14		2435.E.01.101(3)	--	114.70	114.70	5.40	109.30
15	29	4801.AA.05.800 (17)(1)	--	53.40	53.40	46.83	6.57
Total			576.45	659.76	1236.21	848.47	387.74

O : Original S : Supplementary T : Total E : Expenditure

Appendix 3
(Reference: Paragraph 2.3.4; Page 22)

Details of grants where savings in supplementary provision exceeded Rs 10 lakh

(Rupees in lakh)

Serial number	Number and description of grant	Supplementary provision	Additional expenditure over original grant	Savings in supplementary provision
1.	4 Administration of Justice (Revenue - Voted)	102.02	8.51	93.51
2.	6 Revenue and Food (Revenue - Voted)	43.71	13.17	30.54
3.	12 Police (Revenue - Voted)	54.65	12.51	42.14
4.	16 Public Works (Revenue - Voted)	121.91	6.10	115.81
5.	17 Education (Revenue - Voted)	726.30	565.94	160.36
6.	18 Medical (Revenue - Voted)	581.47	466.59	114.88
7.	19 Information and Publicity (Revenue - Voted)	69.87	49.28	20.59
8.	21 Social Welfare (Revenue - Voted)	506.28	450.67	55.61
9.	24 Agriculture (Revenue - Voted)	523.10	369.49	153.61
10.	29 Electricity (Revenue - Voted)	13,349.62	13,288.26	61.36
11.	(Capital - Voted)	701.41	591.01	110.40
Total		16,780.34	15,821.53	958.81

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)	92.70	2.94	89.76
2	6	2216.F.03.102 (1) (2)	19.56	7.19	12.37
3		2216.F.03.102 (3) (1)	30.55	4.44	26.11
4		3456.K.001 (4) (1)	18.36	7.60	10.76
5	9	3454.D.02.203 (2)	209.00	84.06	124.94
6		3454.D.02.203 (3)	230.00	57.50	172.50
7	10	2216.C.80.800 (1) (1)	28.00	Nil	28.00
8		2216.C.80.800 (2) (1)	12.00	0.41	11.59
9		2217.D.05.800 (7) (1)	40.00	17.85	22.15
10		2515.H.101 (1) (1)	88.64	67.24	21.40
11		2575.K.60.800 (1) (1)	600.00	524.97	75.03
12	12	2070.B.107 (1) (1)	138.50	123.95	14.55
13	14	2058.A.103 (2) (1)	25.75	1.79	23.96
14		2058.A.103 (4) (1)	28.22	9.45	18.77
15	15	2071.A.01.102	1000.00	899.99	100.01
16		2071.A.01.105	800.00	699.99	100.01
17	16	2059.A.80.001 (2) (1)	433.79	386.40	47.39
18		2059.A.80.799 (1) (1)	95.00	52.25	42.75
19		2059.A.80.799 (1) (2)	70.00	26.50	43.50
20		2059.A.80.799 (1) (3)	14.00	0.09	13.91
21		2215.B.01.101 (1) (4)	35.00	20.00	15.00

O : Original

S : Supplementary

(1)	(2)	(3)	(4)	(5)	(6)
22		2216.C.01.106 (2) (1)	45.10	33.94	11.16
23		2216.C.01.700 (1) (1)	25.00	3.00	22.00
24		2217.D.05.001 (3) (1)	150.00	125.00	25.00
25		2702.H.02.800 (2) (1)	357.80	311.40	46.40
26		2711.I.01.103 (1) (2)	20.00	6.00	14.00
27		2711.I.03.800 (1) (2)	52.00	20.00	32.00
28		3054.J.04.337 (2) (2)	76.87	Nil	76.87
29		3054.J.04.800 (4) (1)	39.00	22.76	16.24
30		3054.J.80.052 (1) (1)	46.56	26.54	20.02
31		3054.J.80.800 (2) (1)	21.50	11.25	10.25
32		4059.AA.01.051 (1) (3) & 4059.AA.60.051 (1) (3)	30.00	17.00	13.00
33		4059.AA.01.051 (1) (4) & 4059.AA.60.051 (1) (4)	24.75	9.00	15.75
34		4059.AA.80.052 (1) (1)	25.00	10.21	14.79
35		4215.BB.01.101 (1) (2)	100.00	50.00	50.00
36		4216.CC.01.700 (2) (1)	83.00	33.81	49.19
37		4216.CC.01.700 (2) (2)	60.00	32.00	28.00
38		4711.FF.03.103 (1) (2)	22.00	7.85	14.15
39		4711.FF.03.800 (2) (2)	130.00	75.32	54.68
40		5054.GG.03.337 (1) (2)	30.00	0.03	29.97
41	17	2202.A.01.108 (1) (1)	271.50	243.77	27.73
42		2202.A.02.110 (1) (1)	650.00	534.36	115.64
43		2202.A.02.110 (1) (2)	175.00	136.86	38.14
44		2202.A.03.103 (4)	172.86	148.33	24.53
45		2202.A.03.103 (20)	31.00	6.35	24.65
46		2203.B.105 (1)	104.55	87.81	16.74

(1)	(2)	(3)	(4)	(5)	(6)
47	18	2210.A.01.110 (4) (1)	134.80	119.01	15.79
48		2210.A.01.110 (5) (3)	264.14	230.00	34.14
49		2210.A.01.110 (6) (2)	141.34	121.39	19.95
50		2210.A.01.110 (13) (3)	108.85	84.91	23.94
51		2210.A.01.110 (24) (3)	78.00	40.81	37.19
52	19	3452.D.01.800 (3) (1)	22.41	11.85	10.56
53		3452.D.80.800 (13) (1)	23.33	Nil	23.33
54		3452.D.80.800 (15) (1)	25.00	Nil	25.00
55	21	2225.A.01.277 (4) (2)	67.11	56.44	10.67
56		2225.A.01.277 (10) (1)	19.00	8.88	10.12
57		2225.A.01.277 (22)	40.00	29.84	10.16
58		2235.B.60.107	731.00	647.19	83.81
59		2236.C.02.800 (2) (1)	182.67	133.02	49.65
60	22	2401.C.195 (1) (1)	31.50	18.50	13.00
61		4425.AA.107 (1) (1)	32.00	Nil	32.00
62		4216.BB.02.195 (1) (1)	35.41	Nil	35.41
63	24	2401.A.103 (2) (1)	21.00	10.99	10.01
64		2401.A.109 (3) (2)	15.70	5.68	10.02
65		2401.A.119 (1) (1)	106.75	86.97	19.78
66		2401.A.800 (8)	15.00	2.00	13.00
67		2401.A.800 (9)	20.00	8.95	11.05
68		2415.D.01.277 (1) (1)	151.00	108.00	43.00
69		2435.E.01.101 (2) (1)	128.00	29.19	98.81
70		2435.E.01.101 (2) (2)	15.00	Nil	15.00
71		2435.E.01.101 (3)	114.70	5.40	109.30
72		4401.AA.190 (1)	140.00	70.00	70.00

(1)	(2)	(3)	(4)	(5)	(6)
73	25	2403.A.101 (4) (1)	17.82	7.52	10.30
74		2403.A.102 (1) (1)	87.15	73.03	14.12
75	26	2405.A.102 (2) (4)	16.00	5.40	10.60
76		2405.A.103 (5) (1)	15.50	Nil	15.50
77		2216.B.80.800 (1) (1)	43.90	Nil	43.90
78		2216.B.80.800 (1) (2)	14.00	3.50	10.50
79	27	2515.A.800 (2) (1)	20.40	9.76	10.64
80		2501.C.04.105 (1) (1)	17.00	Nil	17.00
81	28	2851.A.106 (1) (1)	16.46	6.04	10.42
82		2851.A.800 (1) (1)	190.00	Nil	190.00
83		2851.A.800 (5) (1)	15.00	3.00	12.00
84		2851.A.800 (6) (1)	78.62	38.02	40.60
85		2851.A.800 (9)	50.01	Nil	50.01
86		2851.A.800 (13) (1)	12.56	Nil	12.56
87	29	2801.A.05.800 (4) (1)	76.00	19.64	56.36
88		4801.AA.05.799 (1) (1)	881.00	786.72	94.28
89		4801.AA.05.800 (2) (1)	150.00	0.33	149.67
90		4801.AA.05.800 (5) (1)	89.58	52.67	36.91
91		4801.AA.05.800 (7) (1)	118.05	71.09	46.96
92		4801.AA.05.800 (10) (1)	64.00	30.46	33.54
93		4801.AA.05.800 (11) (1)	76.00	41.12	34.88
94		4801.AA.05.800 (15) (1)	60.00	24.67	35.33
95		4801.AA.05.800 (16) (1)	50.00	Nil	50.00
96	30	5051.AA.02.200 (2) (1)	45.91	34.33	11.58
97	31	7610.AA.201	875.00	418.94	456.06
98		7610.AA.202 (1)	50.00	6.17	43.83
99		7610.AA.203	55.00	41.22	13.78

(1)	(2)	(3)	(4)	(5)	(6)
100	32	2202.B.01.800 (1) (1)	77.00	52.03	24.97
101		2202.B.02.109 (1) (1)	100.00	45.00	55.00
102		2202.B.02.109 (1) (2)	35.00	20.00	15.00
103		2202.B.02.109 (1) (4)	100.00	30.88	69.12
104		2202.B.02.109 (2) (1)	60.00	21.50	38.50
105		2202.B.03.103 (1) (4)	20.00	8.00	12.00
106		2205.E.106 (1) (1)	20.00	6.15	13.85
107		2205.E.800 (1) (1)	17.40	2.38	15.02
108		2210.F.01.110 (1) (4)	56.00	12.67	43.33
109		2210.F.01.110 (3) (1)	65.00	29.55	35.45
110		2225.I.80.800 (1) (1)	30.00	4.66	25.34
111		2225.I.80.800 (1) (2)	25.00	10.36	14.64
112		2225.I.80.800 (2) (1)	13.00	1.34	11.66
113		2230.J.03.101 (1) (1)	20.00	2.04	17.96
114		2515.P.101 (1) (1)	19.00	0.28	18.72
115		4202.BB.01.201 (1) (1)	58.45	47.00	11.45
116		4202.BB.01.202 (1) (3)	30.00	5.00	25.00
117		4202.BB.01.202 (2) (1)	164.00	119.50	44.50
118		4202.BB.01.202 (2) (3)	15.00	2.50	12.50
119		4202.BB.03.800 (1) (4)	30.00	Nil	30.00
120		4210.CC.01.110 (1) (1)	95.00	47.38	47.62
121		4801.GG.05.800 (2) (1)	22.50	6.74	15.76
Total			13,673.58	8924.81	4748.77

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	1	2011.A.02.101 (1)	28.00	39.98	11.98
2	6	2216.F.03.102 (1) (1)	34.33	47.34	13.01
3		3456.K.001 (5) (1)	248.43	287.89	39.46
4	10	2216.C.80.800 (3) (1)	99.00	118.90	19.90
5		2216.C.80.800 (4) (1)	40.00	51.59	11.59
6		2217.D.80.191 (1) (3)	45.00	70.00	25.00
7		2250.F.103 (1)	66.30	82.35	16.05
8		2515.H.101 (5) (1)	58.00	69.77	11.77
9		2515.H.101 (5) (2)	23.00	34.59	11.59
10		2515.H.101 (7) (1)	178.08	204.77	26.69
11		2515.H.101 (7) (2)	17.00	77.00	60.00
12	12	2055.A.001 (1) (1)	345.32	395.04	49.72
13	16	2215.B.01.101 (1) (1)	10.00	20.50	10.50
14		2215.B.01.101 (1) (2)	29.40	41.56	12.16
15		2215.B.01.101 (2) (1)	70.00	123.87	53.87
16		2215.B.01.102 (3) (1)	300.00	355.54	55.54
17		2215.B.01.102 (6) (1)	60.00	143.00	83.00
18		3054.J.03.337 (1) (1)	13.00	34.65	21.65
19		3054.J.03.337 (2) (1)	7.00	20.00	13.00
20		3054.J.04.337 (1) (2)	30.00	90.00	60.00
21		3054.J.04.800 (2) (2)	45.00	62.81	17.81

O : Original

S : Supplementary

(1)	(2)	(3)	(4)	(5)	(6)
22		3054.J.04.800 (2) (4)	20.00	52.00	32.00
23		3054.J.04.800 (3) (2)	40.00	60.00	20.00
24		4215.BB.01.101 (2) (3)	35.00	75.94	40.94
25		4215.BB.01.101 (2) (4)	10.00	36.00	26.00
26		4215.BB.01.101 (4) (1)	659.54	761.39	101.85
27		4215.BB.01.102 (1) (1)	36.15	60.00	23.85
28		4711.FF.01.103 (1) (1)	25.00	100.56	75.56
29		5054.GG.03.337 (1) (1)	25.00	51.78	26.78
30	17	2202.A.01.101 (5) (1)	16.14	32.09	15.95
31		2204.C.104 (1) (1)	61.43	82.72	21.29
32		2204.C.104 (2) (1)	32.22	46.50	14.28
33	18	2210.A.01.110 (9) (1)	129.90	151.80	21.90
34		2210.A.01.110 (13) (2)	263.28	307.67	44.39
35		2210.A.05.105 (7)	195.54	225.00	29.46
36	19	3452.D.80.800 (10)	63.00	120.00	57.00
37	20	2230.A.03.101 (10) (1)	25.68	39.11	13.43
38	21	2225.A.01.102 (1) (1)	99.00	110.42	11.42
39		2225.A.01.102 (1) (2)	15.00	33.99	18.99
40		2225.A.01.283 (2) (2)	2.00	32.70	30.70
41		2235.B.02.001 (2) (1)	62.73	79.56	16.83
42		2235.B.02.101 (15) (1)	15.50	27.12	11.62
43		2235.B.02.101 (22) (1)	50.50	64.49	13.99
44		2235.B.02.103 (8)	56.72	78.22	21.50
45		2236.C.02.800 (3) (1)	19.98	49.95	29.97
46	22	4404.CC.195 (1) (2)	Nil	59.71	59.71

(1)	(2)	(3)	(4)	(5)	(6)
47	24	2401.A.102 (1) (2)	30.28	166.85	136.57
48		2401.A.105 (2) (1)	63.00	141.09	78.09
49		2702.F.792 (1)	16.95	44.18	27.23
50	25	2403.A.800 (3)	66.31	101.80	35.49
51	26	2405.A.800 (4) (1)	144.97	205.44	60.47
52		2405.A.800 (6)	54.32	79.00	24.68
53		2405.A.800 (9)	4.50	30.13	25.63
54	27	2515.A.102 (3) (1)	18.21	34.79	16.58
55	28	2851.A.104 (1) (1)	38.75	185.14	146.39
56		2852.B.08.202 (3) (1)	1057.49	1269.90	212.41
57	29	4801.AA.05.800 (1) (1)	193.20	242.25	49.05
58		4801.AA.05.800 (3) (1)	141.50	174.28	32.78
59		4801.AA.05.800 (4) (1)	89.82	160.14	70.32
60		4801.AA.05.800 (8) (1)	86.75	165.33	78.58
61		4801.AA.05.800 (14) (1)	389.62	500.00	110.38
62	31	7610.AA.204	25.00	36.52	11.52
63	32	2202.B.01.800 (1) (3)	10.00	21.74	11.74
64		2202.B.01.800 (1) (4)	20.00	38.45	18.45
65		3452.S.01.800 (1) (1)	11.00	21.50	10.50
66		4202.BB.01.201 (2) (1)	61.55	80.78	19.23
67		4202.BB.01.202 (1) (1)	140.00	170.00	30.00
68		4202.BB.01.203 (1) (1)	50.00	64.50	14.50
69		4202.BB.01.203 (2) (1)	0.20	15.20	15.00
70		4801.GG.05.800 (1) (1)	32.00	45.75	13.75
71		4055.HH.211 (1) (1)	85.00	136.38	51.38
Total			6536.59	9241.01	2704.42

Items where the expenditure exceeded the approved provision by over 100 per cent

11, 13, 17, 18, 19, 20, 22, 24, 25, 28, 29, 39, 40, 45, 46, 47, 48, 49, 53, 55, 63 and 69

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(+)/ Savings(-)
1	12	2055.A.001(1)(1)	337.42	7.90	57.75	403.07	395.04	(-) 8.03
2		2055.A.104(1)(1)	632.00	--	(-) 7.25	624.75	615.51	(-) 9.24
3	14	2058.A.103(1)(1)	412.75	--	12.30	425.05	417.88	(-) 7.17
4	16	2059.A.80.001(2)(1)	433.79	--	(-) 42.25	391.54	386.40	(-) 5.14
5		5054.GG.04.800(1)(1)	326.00	33.07	(-) 29.35	329.72	336.08	6.36
6	17	2202.A.01.101(1)(1)	2512.12	--	79.89	2592.01	2563.68	(-) 28.33
7		2202.A.02.109(6)(1)	1053.18	--	97.47	1150.65	1126.88	(-) 23.77
8		2202.A.03.103(3)	304.97	--	12.07	317.04	309.60	(-) 7.44
9	18	2211.B.105	--	--	37.12	37.12	16.67	(-) 20.45
10	21	2225.A.01.001(1)(1)	70.56	--	7.64	78.20	67.68	(-) 10.52
11		2235.B.60.107	731.00	--	(-) 61.05	669.95	647.19	(-) 22.76
12	32	3452.S.01.800(5)(1)	--	--	7.50	7.50	--	(-) 7.50
Total			6813.79	40.97	171.84	7026.60	6882.61	(-) 143.99

Appendix 7
(Reference: Paragraph 2.3.8; Page 23)

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)				
1	22 - Co-operation	4851.DD.195 (2) Share capital assistance to PONTEX/PONFAB/ Primary weavers Co-operatives (Plan) (1) Pondicherry Region	--	--	22.00	22.00	Funds provided by re-appropriation for release of share capital to PONTEX and PONFAB.
2	24 - Agriculture	2401.A.105 (2) - Promotion of Bio-fertilizers and organic manures (Plan) (1) Pondicherry Region	63.00	--	78.17	141.09	Funds provided by re-appropriation for sanctioning of grants-in-aid to PASIC for expansion of compost production unit at Arasur.
3	28 - Industries	2851.A.104 (1) Development of Handicrafts (Plan) (1) Pondicherry Region	38.75	--	146.51	185.14	Funds provided by re-appropriation for payment of compensation for acquisition of land at Murungapakkam village for establishment of Art and Craft village.
4	29 - Electricity	4801.AA.05.800(14) Upgradation of the existing Primary Main sub-station and providing new Primary Main sub-station and EHT Lines (SCP) (1) Pondicherry Region	300.00	89.62	110.38	500.00	Provision of funds by supplementary grant was attributed to good progress of work. Funds were provided by re-appropriation for taking up of Pillaitheruvasal sub-station work. The provision for new works were not brought to the notice of Legislature.
5	32 - Building Programmes	4210.CC.01.110 (3) - Construction of Eye Hospital (Plan) (2) Karaikal Region	--	--	6.50	6.50	Funds provided by re-appropriation for the new work.
Total					363.56		

O : Original S : Supplementary R : Re-appropriation

Appendix 8
(Reference: Paragraph 2.3.9; Page 23)

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

(Rupees in lakh)

Serial number	Grant number	Name of the grant	Actual Savings	Amount surrendered
1	4	Administration of Justice (Revenue - voted)	93.51	Nil
2	6	Revenue and Food (Revenue - voted)	30.54	Nil
3	12	Police (Revenue - voted)	42.14	Nil
4	14	Stationery and Printing (Revenue - voted)	50.94	16.00
5	16	Public Works (Revenue - voted)	115.81	95.38
6	17	Education (Revenue - voted)	160.36	Nil
7	18	Medical (Revenue - voted)	114.88	Nil
8	19	Information and Publicity (Revenue - voted)	20.59	Nil
9	21	Social Welfare (Revenue - voted)	55.61	Nil
10	24	Agriculture (Revenue - voted)	153.61	Nil
11	29	Electricity (Capital - voted)	110.40	100.00
Total			948.39	211.38

Appendix 9
(Reference: Paragraph 2.3.11; Page 23)
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 advance of requirement and kept unutilised as of 31 March 2002	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	17	2202.A.01.108 (1) Free supply of Text Books, Stationery, Uniforms and Footwear to poor Children (Plan)				
		(1) Pondicherry	243.78	243.77	16.54	Advance drawn in March 2002 for purchase of English Medium Text Books for free supply to Children studying in Standard I to V for the year 2002-2003. The Committee constituted for the purpose, selected the books in May 2002, supply orders were placed only in May 2002 and payment was made only on receipt of the books.
		(2) Karaikal	60.45	60.45	0.79	
2.	17	2202.A.02.109(2)(1) Conversion of Secondary Schools into Higher Secondary Schools and improvements to existing Higher Secondary Schools (Plan)	366.57 116.00 69.68	343.96 115.73 69.13	97.39	Against the requirement of Rs 32.46 lakh payable to private agencies for imparting computer education, Rs 129.85 lakh was released.
3.	19	3452.D.80.800 (22) Refurbishment of Heritage Building (CSS)	6.00	6.00	6.00	The amount was drawn and paid as advance to PWD in March 2002 towards Refurbishment of Heritage building. The money was deposited by the PWD under the head '8782 - Cash remittances' meant for departmental remittances. Estimate for the work was not prepared as of August 2002.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
4.	24	2401.A.102 (1) Crop Production Technology (Plan) (1) Pondicherry Region	160.55	160.44	7.00	Advance was drawn in December 2001 and January 2002 for disbursement of Nursery premium to farmers. The disbursement was made only from May 2002.
5.		2401.A.800 (5) Strengthening of Rural Credit (Plan) (1) Pondicherry Region	119.57	119.57	38.84	Advance was drawn in January 2002 for payment to PCCLD Bank towards the overdue interest relief scheme. Rs 38.84 lakh remained to be utilised after implementing the scheme as of July 2002.
6.	26	2405.A.800 (9) Savings cum Relief Scheme for Fishermen (Plan)	30.14	30.13	24.27	The amount was drawn in March 2002 for providing relief to Fishermen during lean season. The amount was kept in bank account by the department.
7.	28	2852.B.08.202(3)(1) Assistance to Pondicherry Textiles Corporation (Plan)	1269.90	1269.90	212.41	Rs 212.41 lakh was released in March 2002 without any request from the PTC
Total					403.24	

Appendix 10
(Reference : Paragraph 2.4.1 ; Page 24)

List of cases where funds were provided under wrong heads or by giving wrong reasons and withdrawn/surrendered by furnishing wrong reasons or without furnishing specific reasons

Serial number	Grant number	Head of account	Reasons attributed
(1)	(2)	(3)	(4)
1	4	2014.A.800 (1) - Infrastructure facilities for the Judiciary(CSS)	The Department attributed the provision of Rs 92.69 lakh by Supplementary Grant to belated receipt of Government of India approval. It was, however, seen that Rs 32.70 lakh received during 1997-2000 was provided under Supplementary Grant. The reasons for final savings of Rs 89.76 lakh were not furnished.
2		2014.A.102 - High Courts (Non-Plan)	The Department attributed the provision of Rs 2.47 lakh by appropriation to payment of rent to Court Building whereas the head relates to High Court and no hiring of building is involved.
3	6	2029.A.101 (2) - Modernisation of Revenue Department (Plan)	The Department withdrew Rs 2.33 lakh by re-appropriation stating belated filling up of posts of Village assistants whereas the records indicated that it was due to non-approval of proposal for bifurcation of Revenue Department.
4		2029.A.103 (2) - Strengthening of Revenue Administration and updating of Land Records (CSS)	No reason was furnished for saving of Rs 8.15 lakh out of the provision of Rs 8.30 lakh.
5		2216.F.03.102 (3) - Assistance to landless poor for construction of house (PMGY) (Plan)	Withdrawal of Rs 26.11 lakh was attributed to economy measures whereas Government instruction related to Non-Plan expenditure only.
6		2039.C.001 (3) (1) Modernisation of Office of the Deputy Collector (Excise) (Plan)	Withdrawal of Rs 2.25 lakh and Rs 4.22 lakh respectively was attributed to non-purchase of four wheelers. However, the purchase was not made due to ban orders of Government of India.
7		3456.K.001 (5) (4) - Public Distribution System (Plan)	
8		3456.K.001 (4) (1) - Food Cell (Plan)	Rs 10.71 lakh was withdrawn due to non-approval of land acquisition at Karaikal indicating wrong provision under Pondicherry Region.
9		2245.H.02.101 (1) and (2) - Cash Doles (Non-Plan)	Specific reasons for the savings of Rs 12.88 lakh out of Rs 29.44 lakh provided were not furnished.

(1)	(2)	(3)	(4)
10	8	2070.B.114.02 (2) Government Automobile Workshop (Plan)	Rs 1.80 lakh withdrawn due to reduced outlay at Revised Estimate (RE) stage.
11	9	3454.D.02.203 (2) Computerisation in Various offices (Plan)	Withdrawal of Rs 298.95 lakh was attributed to less allocation at RE Stage.
		3454.D.02.203 (3) Assistance to Centre for Advanced studies and Research in Information Technology (Plan)	
		3454.D.02.203 (4) Computerisation in Secretariat (Plan)	
12	14	2058.A.103 (4) (1) - Government Branch Press (Plan)	Rs 16 lakh surrendered due to less plan allocation at RE Stage.
13	16	3054.J.03.337 (1) (1) - Road Works (Plan)	Reasons for provision of Rs 21.65 lakh by re- appropriation was not furnished.
14	21	4235.BB.01.190 (1) - Share Capital to Pondicherry Corporation for Development of Women (Plan)	Rs 15.17 lakh surrendered due to less allocation at RE stage.
15		4235.BB.01.190 (2) - Share Capital to Pondicherry Corporation for Development of Women (Special Component Plan)	Rs 8.01 lakh surrendered due to less allocation at RE Stage.
16	22	4425.AA.107 (1) (1) State participation in various Co-operative Societies/banks (Plan)	Rs 12.01 lakh surrendered due to less allocation at RE Stage.
17	24	4401.AA.190 (1) and (2) - Share Capital to Agro- services/Industries Corporation (Plan) and (Special Component Plan)	Rs 75 lakh surrendered due to less allocation at RE Stage.
18	26	6405.CC.106 (1) - Assistance to Small Scale Fishermen (Plan) (1), (2) and (4)	Rs 12.15 lakh withdrawn due to less allocation at RE Stage.
19		6405.CC.106 (2) - Loan assistance to Fishermen Co-operatives Federation and Marketing Union (Plan) (1), (2) and (4)	Rs 15.70 lakh withdrawn to provide the funds under the correct head 6405.CC.195 (2) but only Rs 4.21 lakh was provided under this head.

(1)	(2)	(3)	(4)
20	28	4860.AA.01.190 (1) - Modernisation -cum- Diversification of AFT of Pondicherry Textiles Corporation (Plan)	Rs 57.50 lakh surrendered due to less allocation of funds at RE Stage.
21	29	4801.AA.05.800 (2) (1) - Providing additional primary Main Sub-station and EHT lines (Plan)	Rs 149.67 lakh withdrawn due to less allocation at RE stage and based on actual requirement
22		4801.AA.05.800 (7) (1) - Rationalisation and improvement of distribution in Urban areas (Plan)	Rs 46.95 lakh withdrawn due to less allocation at RE stage and based on actual requirement
23		4801.AA.05.800 (14) (1) Upgrading of existing Primary Main Sub-station and providing new primary sub-station and EHT lines (Special Component Plan)	Rs 110.38 lakh provided under this head for Sub-station at Karaikal.
24		4801.AA.05.800 (15) (1) - Conversion of HT overhead lines into underground cable system (Plan)	Rs 35.33 lakh withdrawn due to less allocation at RE stage and based on actual requirement
25	32	2202.B.01.800 (1) (1) - Primary Education (Plan)	Rs 4.77 lakh surrendered based on actual requirement
26		2202.B.02.109 (1) - Middle and Secondary Education (Plan)	Rs 141.12 lakh surrendered based on actual requirement
27		2202.B.02.109 (2) (1) - Higher Secondary Education (Plan)	Rs 38.50 lakh surrendered based on actual requirement
28		2202.B.03.103 (1) (1) and (4) - Collegiate Education (Plan)	Rs 16.50 lakh surrendered based on actual requirement

Appendix 11
(Reference: Paragraph 2.4.2(a); Page 24)

Statement showing withdrawal of budget provision due to inaccurate budgeting

Serial number	Grant number	Head of Account	Reasons for savings
(1)	(2)	(3)	(4)
1	6	2029.A.102 (1) (1) (Non-plan)	Rs 8.53 lakh was withdrawn due to non-filling up of vacant posts
2		2245.H.02.101 (1) (1) (Non-plan)	The final savings of Rs 8.16 lakh was attributed to excessive provision.
3	9	3454.D.02.203 (2) (Plan)	Rs 124.92 lakh was withdrawn on account of non-purchase of machinery and equipment due to non-creation of the Information Technology Department
4	17	2202.A.01.101 (1) (Non-plan)	Final savings of Rs 28.33 lakh resulted on account of non-filling up of 163 vacant posts.
5		2202.A.01.101 (1) (2) (Non-plan)	Final savings of Rs 5.75 lakh was due to non-filling up of vacant posts.
6		2202.A.02.109 (6) (1) (Non-plan)	Final savings of Rs 23.77 lakh was due to non-filling up of vacant posts.
7		2202.A.02.109 (6) (2) (Non-Plan)	Final savings of Rs 7.75 lakh was due to non-filling up of vacant posts.
8		2202.A.03.103 (3) (Non-plan)	Final savings of Rs 7.44 lakh was due to non-filling up of vacant posts.
9		2202.A.02.110 (1) (1) (Non-Plan)	Rs 115.50 lakh was withdrawn due to non-filling up of vacant posts.
10		2202.A.02.110 (1) (2) (Non-Plan)	Rs 38.14 lakh was withdrawn due to non-filling up of vacant posts.
11	21	2225.A.01.282 (2) (1) (Special Component Plan)	Withdrawal of entire provision was due to discontinuation of the schemes in 2000-2001 itself.
12		2225.A.01.282 (2) (2) (SCP)	
13		2225.A.01.282 (2) (4) (SCP)	
14		2225.A.01.800 (3) (1) (Plan)	
15		2225.A.01.800 (3) (2) (Plan)	
16		2225.A.01.800 (3) (4) (Plan)	

(1)	(2)	(3)	(4)
17	25	2403.A.101 (1) (Non-plan)	Rs 8.18 lakh withdrawn due to non-filling up of vacant posts.
18		2403.A.102 (1) (Non-Plan)	Rs 12.98 lakh withdrawn due to non-filling up of vacant posts.
19	32	2205.E.001 (1) (1) (Plan)	Rs 2.60 lakh was surrendered due to non-receipt of Government sanction
20		2205.E.106 (1) (1) (Plan)	Rs 14.39 lakh was surrendered due to non- receipt of Government sanction
21		2205.E.800 (1) (1) (Plan)	Rs 13.41 lakh was surrendered due to non-receipt of Government sanction

Appendix 12
(Reference: Paragraph 2.5; Page 25)

Suspense transactions

(Rupees in lakh)

Head	Opening Balance Debit (+)/Credit (-)	Debit during 2001-2002	Credit during 2001-2002	Closing Balance Debit (+)/Credit (-)
A. Grant Number 16 - Public Works				
Revenue (2059)				
Purchases	(-) 327.65	--	--	(-) 327.65
Stock	(-) 219.09	95.93	81.66	(-) 204.82
Miscellaneous Works Advances	1.59	--	--	1.59
Workshop Suspense	1.35	--	--	1.35
Total	(-) 543.80	95.93	81.66	(-) 529.53
Capital (4059)				
Purchases	(-) 1.14	--	--	(-) 1.14
Stock	1.48	--	--	1.48
Total	0.34	--	--	0.34
B. Grant Number 27 - Community Development				
Revenue (2515)				
Stock	4.38	--	--	4.38
Total	4.38	--	--	4.38
C. Grant Number 29 - Electricity				
Capital (4801)				
Purchase	200.47	--	--	200.47
Stock	254.57	796.46	945.68	105.35
Miscellaneous Works Advances	61.36	--	3.54	57.82
Workshop Suspense	124.23	--	--	124.23
Total	640.63	796.46	949.22	487.87
Grand Total	101.55	892.39	1030.88	(-) 36.94

Appendix 13
(Reference: Paragraph 3.1.5; Page 31)

**Objectives and financial performance of schemes implemented by Co-operation
department during Ninth Plan**

(Rupees in lakh)

Serial number	Name and Objectives of the Scheme	Approved outlay for Ninth Plan	Achievement					Total
			1997- 1998	1998- 1999	1999- 2000	2000- 2001	2001- 2002	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Co-operation Sector								
1.	Strengthening of Co-operative Department: Strengthening the administrative machinery, training of departmental and institutional candidates	40.00	4.40 (12.60)	16.28 (14.39)	8.72 (8.74)	15.58 (15.59)	11.97 (12.72)	56.95 (64.04)
(A) Credit Sector								
2.	Assistance to VCACS/ FSCS/ PSCB: Provide share capital assistance to women and SC members, reimbursement of tractor hire charges, assistance for creating infrastructural facilities etc.	500.00	45.23 (36.25)	107.50 (87.20)	48.60 (49.00)	38.45 (38.65)	34.50 (32.00)	274.28 (243.10)
3.	Assistance to PSCB: Assistance by way of share capital and subsidy for purchase of land/building and opening of new branches	405.00	18.61 (18.61)	--	--	1.94 (1.94)	-- (0.01)	20.55 (20.56)
4.	Assistance to CCLDB: Provision of share capital, grant and subsidy for various functions	80.00	2.30 (2.00)	22.30 (22.00)	20.20 (20.00)	30.20 (30.00)	20.20 (20.00)	95.20 (94.00)
(B) Consumer and Other Societies								
5.	Assistance to Marketing Co-operatives: Providing share capital and grant for purchasing lorry, modernisation, etc.	680.00	79.00 (70.00)	120.00 (120.00)	55.00 (58.80)	23.30 (23.30)	5.00 (5.00)	282.30 (277.10)
6.	Financial Assistance to Pondicherry Co-operative Sugar Mills : Providing share capital assistance for expansion and setting up of co-generation project.	250.00	150.00 (150.00)	270.00 (270.00)	325.00 (325.00)	395.00 (395.00)	385.00 (385.00)	1525.00 (1525.00)
7.	Assistance to Consumer Co-operatives: Provision of share capital, loan-cum-subsidy for various functions	760.00	83.80 (83.80)	167.08 (167.08)	282.00 (282.00)	269.00 (269.00)	293.24 (293.24)	1095.12 (1095.12)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
8.	Assistance to weaker section Industrial Co-operatives: Providing assistance by subsidy for activities of the societies.	85.00	9.00 (9.00)	9.60 (9.60)	21.97 (21.97)	39.00 (39.00)	39.00 (40.00)	118.57 (119.57)
9.	Assistance to Pondicherry State Co-operative Union: Provide financial assistance for educational programme and other related activities.	200.00	18.18 (18.18)	11.00 (11.00)	14.78 (14.78)	14.20 (14.20)	11.70 (11.70)	69.86 (69.86)
(C) Handloom Sector								
10.	Handloom Development Schemes: Provide assistance by way of share capital, grant for the functioning of PONTEX, primary societies, PONFAB	1182.00	264.97 (264.91)	215.75 (215.75)	264.40 (264.40)	339.65 (339.65)	290.00 (365.25)	1374.77 (1449.96)
11.	Weavers' welfare schemes: Financial assistance for various weavers' welfare schemes.	305.00	27.86 (28.00)	43.98 (44.00)	43.99 (44.00)	61.51 (61.51)	84.48 (84.48)	261.82 (261.99)
12.	Assistance to Co-operative Spinning Mills: Providing share capital assistance and creation of spinning mill at Embalam.	813.00	75.00 (75.00)	230.25 (230.25)	225.00 (225.00)	112.50 (112.50)	125.00 (370.00)	767.75 (1012.75)
(D) Dairy Development								
13.	Assistance to Co-operative Milk Producers' Societies and chilling Plant at Karaikal: Providing share capital, grant and subsidy to co-operative milk supply societies.	100.00	--	6.31 (6.31)	6.31 (6.31)	6.31 (6.31)	59.72 (59.71)	78.65 (78.64)
(E) Housing Sector								
14.	Assistance to Housing Co-operatives: Providing share capital and grant to HOUSEFED and other housing societies	400.00	34.35 (34.40)	124.92 (124.92)	57.00 (57.00)	56.85 (56.85)	21.59 (21.59)	294.71 (294.76)
Grand Total		5800.00	812.70 (802.75)	1344.97 (1322.50)	1372.97 (1377.00)	1403.49 (1403.50)	1381.40 (1700.70)	6315.53 (6606.45)

Figures in brackets indicates the amount of budget provision

Appendix 14
(Reference: Paragraph 3.2.1; Page 39)

Short-term and long-term schemes envisaged in Information Technology Policy

Short-term schemes

(Rupees in lakh)

Serial number	Details of the scheme	1999-2000	2000-01	2001-02	Total
1.	IT course in all institutions and courses for Software Marketing	50	60	90	200
2.	Internet access in all degree level institutions	5	5	5	15
3.	Internet access in regions, blocks and commune	3	6	6	15
4.	IT development in local language	15	15	20	50
TOTAL		73	86	121	280

Long -term schemes

(Rupees in lakh)

Serial number	Details of the scheme	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	Total
1.	Database development for all departments	45	45	45	45	45	225
2.	Internet for all departments	40	40	40	40	40	200
3.	Training of the Government Officials	15	15	15	15	15	75
4.	Farm clinics/information booths	5	5	5	5	5	25
5.	GIS and Disaster Management Applications	20	20	20	20	20	100
6.	Scanning official records and digitising of Gazette	15	15	20	20	20	90
7.	Internet Access for other institutions	20	25	30	30	25	130
8.	Networking Educational Institutions	20	20	20	20	20	100
9.	IT Training for Teachers	50	60	70	70	25	275
10.	Advanced Centre for IT	100	300	250	250	100	1000
11.	R & D Activities	10	10	10	10	10	50
12.	Digital Library	20	20	20	20	20	100
13.	Computer and internet access for hospitals	5	10	10	10	10	45
14.	Union Territory Information Infrastructure	40	40	40	40	40	200
Total		405	625	595	595	395	2615
Grand Total		478	711	716	595	395	2895

Appendix 15
(Reference: Paragraph 3.2.4(ii)(a); Page 41)

Details of software/equipment procured but not utilised

Serial number	Name of the Department	Name of software/equipment	Month of purchase	Cost of software	Purpose for which it was procured	Reasons for non-utilisation
1.	Directorate of Accounts and Treasuries	Oracle	January 1999	Rs 3.63 lakh including technical support fee	To switch over to RDBMS	Computer systems were diverted to clear backlog in posting of House Building Advance and Motor Car Advance recoveries.
2.	Election	Oracle Grade developer, Lotus smart suite and Visual Basic	June 1999	Rs 5.24 lakh	For preparation of electoral rolls	Even before finalising the environment in which the software for electoral rolls ought to be developed, the Department had purchased the software.
3.	Agriculture	Map Info professional Geographical information system plotter	March 1999	Rs 1.64 lakh	To prepare soil structure, map, etc.	Replied that the software would be utilised in future (August 2002).
4.	Planning and Research	Leased lines	October 2001	Rs 1.62 lakh	To transfer/communicate data/information from one net work to another net work	The connectivity through lines between the Secretariat and Directorate of Accounts and Treasuries and Education Department were yet to be established for want of communication equipment.
5.	Education	Modem	March 2000	Rs 0.36 lakh	To provide internet to the colleges	Guidelines/modalities for use of internet by the students not yet finalised (August 2002).
6.	Health	ISDN lines (rent)	December 1999 – Rent from December 1999 to March 2002	Rs 0.49 lakh	Installed for tele-medicine purpose	Video conferencing equipment not yet installed.
Total				Rs 12.98 lakh		

Appendix 16
(Reference: Paragraph 3.2.6.1 (viii); Page 43)

Extra expenditure due to rejection of lowest tenders

Serial number		Election Department	Planning and Research Department	Revenue Department
1	Month of purchase	June 1999	February 2001	March 2001
2	Quantity purchased	9 servers and 15 nodes	35 Computers	1 server and 16 nodes
3	Amount offered by lowest tenderer (Rupees in lakh)	18.77	20.25	11.94
4	Amount at which purchased (Rupees in lakh)	22.10	25.70	13.06
5	Difference (Rupees in lakh)	3.33	5.45	1.12
6.	Reason assigned for rejection of lowest tender	To purchase Multinational Company (MNC) brands	Minor variation in the configuration offered by the lowest tender	(1) Company was started recently and had no track record and (2) the SIO/NIC opined that performance was unsatisfactory in certain supplies.
7	Audit observation	There was no mention in the tender that MNC alone should participate. Hence the rejection of lowest quote offered by local company was not in order. The Government purchased computers from the lowest tenderer from 1986-87 onwards.	The lowest tenderer did not specify the brand name of Hard disk and Ethernet cord. However, the literature enclosed along with the tender schedule indicated that the firm had partnership with the company whose products were called for in the tender schedule. Hence the rejection was not in order.	As per the enclosures furnished in the tender schedule, the company was in existence since 1985 and supplied computers in Tamil Nadu and also to the PEC, Town Centre in December 1999 itself. The firm established a branch in Pondicherry in February 2000. Hence the plea that the firm was a recently established one was not correct. There was no recorded evidence to prove the opinion of the SIO/NIC. The tender committee which included SIO/NIC recommended for purchase of computers for Health Department from the same firm during 2001-2002.

Appendix 17
(Reference: Paragraph 3.4 (B); Page 51)
Objectives and achievement of schemes implemented under ‘Strengthening of Technician Education Project - Phase II’

	Scheme	Objective	Achievement
I. CAPACITY EXPANSION			
1.	Introducing New Programmes in Existing Polytechnics	14 new Diploma courses and 4 new Post Diploma courses were proposed to be introduced	5 New Diploma courses and 1 Post Diploma course were started
2.	Strengthening newly established Polytechnics	Creating infrastructure facilities like building, equipment etc., in Karaikal Polytechnic and Women Polytechnic, Pondicherry.	Infrastructure created
3.	Strengthening of existing Community Polytechnics	To develop human resources in the rural areas	Taken up under the Centrally Sponsored Scheme ‘Community Polytechnic Schemes in MNGP’
II. QUALITY IMPROVEMENT			
1.	Modernisation of Laboratories and workshops	Purchase of machinery and equipment	Machinery and equipment purchased
2.	Establishment of Learning Resources Development and User centres (LRDC and LRUC)	To help teachers formulate help design and develop teaching material and LRDC was to be created at Directorate level and User centre in each polytechnic.	The Directorate was not formed. Consequently, LRDC as well as LRUC were not established.
3.	Faculty Development by providing training to staff to update their knowledge	1. Long term training for 90 staff members 2. Short term specialised courses for 60 staff members and foreign training in specialised institutions for 15 senior personnel.	8 Lecturers were permitted to acquire higher qualification through study leave; short term training was given for 69 staff members and foreign training was given for 9 faculty members and one Secretary.
4.	Granting of autonomy	Developing one polytechnic as a Centre of Excellence	Did not materialise due to financial constraints.
5.	Introduction of multi point entry credit system in MNGP	Developing credit system to award credits for each subject including subject studied at entry stage and fix minimum credit for diploma	Not implemented
6.	Establishment of continuing education centre in MNGP	To provide short term and part time long term courses for employed technicians	Not implemented.
III. EFFICIENCY IMPROVEMENT			
1.	Starting a Directorate of Technical Education	To strengthen the Administrative Machinery regarding technical education in the UT	Directorate/Board not established
2.	Establishment of Board of Technical Education	To update the curriculum and to conduct examinations in all the technical courses.	
3.	Industry Institution Interaction Cell	To organise systematic Industrial Training for the students and teachers by interaction with industrial experts	Not created
4.	Establishment of maintenance cell	To set maintenance cell at every institution for effective utilisation of the existing equipment	Not created so far
5.	Establishment of State Project Implementation Cell/Unit (SPIU)	To develop guidelines and to monitor and review the implementation of the Project	SPIU was formed in August 1995.

Appendix 18
(Reference: Paragraph 3.7 (i)(b); Page 55)

Department-wise pendency of Action Taken Notes

	Department	No. of recommendations pending	Year of Audit Report
1.	Revenue	6	1974-75 and 1987-88
2.	Fisheries	9	1976-77, 1982-83 and 1987-88
3.	Adi-draavidar Welfare	2	1977-78 and 1990-91
4.	Excise	4	1979-80, 1987-88 and 1989-90
5.	Tourism	1	1990-91
6.	Women and Child Development	3	1981-82
7.	Industries	13	1981-82, 1987-88, 1988-89 and 1990-91
8.	Town and Country Planning	15	1982-83, 1987-88, 1988-89 and 1989-90
9.	Health	5	1987-88, 1989-90 and 1990-91
10.	Social Welfare	3	1982-83 and 1987-88
11.	Welfare	12	1987-88
12.	Co-operation	3	1986-87 and 1987-88
13.	Agriculture	4	1987-88
14.	Animal Husbandry	1	1987-88
15.	Labour	5	1987-88 and 1990-91
16.	Electricity	1	1987-88
17.	Public Works	6*	1987-88, 1988-89 and 1989-90
18.	Transport	1	1987-88
19.	Registration	2	1987-88
20.	Local Administration	2	1987-88 and 1989-90
21.	Finance	13	1987-88, 1989-90 and 1990-91
22.	Education	8	1988-89 and 1989-90
23.	Community Development	4	1988-89
24.	Home	4	1989-90
25.	Rural Development	6	1989-90
26.	Port	2	1989-90
	Total	135	

* One recommendation also relates to Local Administration Department

Appendix 19
(Reference: Paragraph 3.8; Page 56)

Cases of misappropriation/losses pending finalisation as on 30 June 2002

(a) Department-wise analysis:

Serial Number	Department	Number of cases	Amount (Rupees in lakh)	Pendency details	
				Action pending	Number of cases
1.	Agriculture	8	0.74	Departmental	3
				Criminal	5
2.	Block Development offices	3	0.38	Departmental	1
				Criminal	2
3.	Education	18	0.36	Departmental	17
				Criminal	1
4.	Electricity	267	10.54	Departmental	60
				Criminal	207
5.	Health and Family Welfare	3	0.21	Departmental	2
				Criminal	1
6.	Labour	1	0.01	Departmental	1
7.	Office of the Liaison Commissioner	1	1.88	Departmental	1
8.	Police	1	0.29	Criminal	1
9.	Social Welfare	1	0.01	Departmental	1
10.	Women and Child Development	3	4.16	Departmental	2
				Criminal	1
11.	Law	1	0.03	Departmental	1
12.	Pondicherry Municipality	1	0.03	Departmental	1
13.	Co-operation	1	0.02	Departmental	1
14.	Government Automobile Workshop	1	0.01	Criminal	1
Total		310	18.67	Departmental	91
				Criminal	219

b) Year-wise analysis:

Year	Amount misappropriated not recovered/written off and departmental/criminal actions pending	
	Number of cases	Amount (Rupees in lakh)
Upto 1992-93	71	2.01
1993-94	25	0.80
1994-95	21	0.42
1995-96	17	0.92
1996-97	30	0.85
1997-98	27	2.93
1998-99	37	1.28
1999-2000	26	5.56
2000-2001	29	2.13
2001-2002	27	1.77
Total	310	18.67

Appendix 20
(Reference: Paragraph 5.1.2; Page 64)

Department-wise pendency in furnishing utilisation certificates

Serial number	Department	Number of certificates outstanding	Amount (Rupees in lakh)
1.	Agriculture	26	302.25
2.	Adi-draavidar Welfare	39	102.86
3.	Education	4	450.00
4.	Social Welfare	1	0.08
5.	Co-operation	111	463.43
6.	District Rural Development	9	24.00
7.	Hindu Religious Institutions	9	8.19
8.	Fisheries	11	32.75
9.	Local Administration	968	3637.79
10.	Town and Country Planning	106	957.39
11.	Health	1	5.50
12.	Block Development Office, Yanam	1	0.02
13.	Art and Culture	1	2.35
14.	Animal Husbandry	1	1.00
15.	Industries and Commerce	5	142.00
16.	Science, Technology and Environment	1	2.00
17.	Tourism	1	30.00
18.	Planning and Research	3	211.40
19.	Civil Supplies and Consumer Affairs	8	121.83
Total		1306	6494.84

Appendix 21
(Reference: Paragraph 5.1.3; Page 64)

List of grantees who had not furnished accounts of earlier years

Serial number	Name of the grantee	Year for which accounts had not been furnished to audit
1.	Pondicherry Slum Clearance Board	2000-2001 and 2001-2002
2.	Pondicherry Khadi and Village Industries Board	1998-1999 to 2001-2002
3.	Pondicherry Krishi Vigyan Kendra	1999-2000 to 2001-2002
4.	Pandit Jawaharlal Nehru College of Agriculture, Karaikal	1998-1999 to 2001-2002
5.	Pondicherry Veterinary College Society	1998-1999 to 2000-2001
6.	Kottucherry Commune Panchayat	1999-2000 to 2001-2002
7.	Pondicherry Experimental Solar Pond Power Project Society	1997-1998 to 1998-1999
8.	Pondicherry Medical Relief Society	1998-1999 to 2001-2002
9.	Pondicherry Engineering College	1998-1999 to 2001-2002
10.	Mannadipet Commune Panchayat	2000-2001 and 2001-2002
11.	Thirunallar Commune Panchayat	1999-2000 to 2001-2002
12.	T.R.Pattinam Commune Panchayat	1999-2000 to 2001-2002
13.	Pondicherry Market Committee	2000-2001
14.	Pondicherry Planning Authority	1999-2000
15.	Mother Theresa Institute of Health Sciences Society	1999-2000 to 2001-2002
16.	Pondicherry Institute of Hospitality Crafts	1999-2000 to 2001-2002
17.	Centre for Advanced Studies in Information Technology	1999-2000 to 2001-2002
18.	Rajiv Gandhi College of Veterinary and Animal Sciences	2000-2001 and 2001-2002
19.	Oulgaret Municipality	2000-2001 and 2001-2002
20.	Nedungadu Commune Panchayat	2000-2001 and 2001-2002
21.	Neravy Commune Panchayat	2000-2001 and 2001-2002
22.	Pondicherry Institute of Post-Matric Technical Education (PIPMATE)	2000-2001 and 2001-2002
23.	District Institute of Education and Training (DIET)	2000-2001 and 2001-2002
24.	Pondicherry Arts, Science and Technology College Society	2000-2001 and 2001-2002
25.	Pondicherry Society for the Care of aged	2000-2001 and 2001-2002
26.	Pondicherry Municipality	2001-2002
27.	Karaikal Municipality	2001-2002
28.	Mahe Municipality	2001-2002
29.	Yanam Municipality	2001-2002
30.	Ariyankuppam Commune Panchayat	2001-2002
31.	Bahour Commune Panchayat	2001-2002
32.	Nettapakkam Commune Panchayat	2001-2002
33.	Villianur Commune Panchayat	2001-2002
34.	Bharathiyar Palkalaikoodam	2001-2002
35.	Pondicherry Housing Board	2001-2002
36.	Mahatma Gandhi Dental College and Hospital	2001-2002
37.	Rajiv Gandhi School of Sports	2001-2002
38.	Pondicherry State Sports Council	2001-2002
39.	District Rural Development Agency	2001-2002
40.	National Slum Urban Development Agency	2001-2002
41.	Krishi Vigyan Kendra I and II, Karaikal	2001-2002
42.	Planning Authority, Karaikal	2001-2002

Appendix - 22

(Reference : Paragraph 7.3.1 Page 138)

Statement showing particulars of up-to-date paid-up capital, budgetary outgo, loans given out of budget and loans outstanding as on 31 March 2002 in respect of Government Companies

Serial number	Sector and Name of the working company	Paid up capital as at the end of the current year (Figures in brackets indicate share application money)				
		Union Territory Government	Central Government	Holding Companies	Others	Total
(1)	(2)	(3a)	(3b)	(3c)	(3d)	(3e)
I	Agriculture					
1.	Pondicherry Agro Service and Industries Corporation Limited	708.28	--	--	--	708.28
2.	Pondicherry Agro Products, Food and Civil Supplies Corporation Limited	554.81	--	--	5.00	559.81
	Sector-wise total	1263.09	--	--	5.00	1268.09
II	Industry					
3.	Pondicherry Distilleries Limited	845.00	--	--	--	845.00
4.	Pondicherry Industrial Promotion Development and Investment Corporation Limited (PIPDIC)	2822.21 (542.00)	--	--	854.00	3676.21 (542.00)
	Sector-wise total	3667.21 (542.00)	--	--	854.00	4521.21 (542.00)
III	Electronics					
5.	Pondicherry Electronics Limited (Subsidiary of PIPDIC)	--	--	9.65	--	9.65
	Sector-wise total	--	--	9.65	--	9.65
IV	Textiles					
6.	Pondicherry Textile Corporation Limited	16,833.18	--	--	--	16,833.18
	Sector-wise total	16,833.18	--	--	--	16,833.18
V	Economically Weaker section					
7.	Pondicherry Adi-draavidar Development Corporation Limited	92.24	106.11	--	--	198.35
8.	Pondicherry Corporation for Development of Women and Handicapped persons Limited	189.80 (10.20)	--	--	--	189.80 (10.20)
9.	Pondicherry Backward Classes & Minorities Development Corporation Limited	85.00	--	--	--	85.00
	Sector-wise total	367.04 (10.20)	106.11	--	--	473.15 (10.20)
VI	Tourism					
10.	Pondicherry Tourism and Transport Development Corporation Limited	1570.73	--	--	--	1570.73
	Sector-wise total	1570.73	--	--	--	1570.73
VII	Power					
11.	Pondicherry Power Corporation Limited	13,304.42	--	--	--	13,304.42
	Sector-wise total	13,304.42	--	--	--	13,304.42
	Grand Total	37,005.67 (552.20)	106.11	9.65	859.00	37,980.43 (552.20)

Note: Except in respect of three companies which finalised their accounts for 2001-2002 (serial numbers 1,5 and 11) figures are provisional and as given by the companies.

Equity/loans received out of the budget during the year		Other loans received during the year	Loans outstanding at the close of 2001-2002*			Debt equity ratio for 2001-2002 (Previous year) (4f : 3e)
Equity	Loans		UT Govt.	Others	Total	
(4a)	(4b)	(4c)	(4d)	(4e)	(4f)	(5)
75.00	--	--	--	--	--	--
--	--	--	--	--	--	--
75.00	--	--	--	--	--	--
--	--	--	--	--	--	--
92.00	--	--	--	--	--	--
92.00	--	--	--	--	--	(0.02:1)
--	--	--	--	--	--	--
--	--	--	--	--	--	--
2672.50	--	--	1218.63	--	1218.63	0.07:1 (--)
2672.50	--	--	1218.63	--	1218.63	0.07:1 (--)
--	--	157.81	--	563.40	563.40	2.84:1 (2.82:1)
10.11	--	--	--	--	--	--
31.00	--	71.28	--	118.80	118.80	1.40:1 (1.20:1)
41.11	--	229.09	--	682.20	682.20	1.44:1 (1.41:1)
275.00	--	--	--	--	--	--
275.00	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
3155.61	--	229.09	1218.63	682.20	1900.83	0.05:1 (0.02:1)

* Loans outstanding at the close of 2001-2002 represent long term loans only.

Appendix 23
(Reference : Paragraphs 7.3.3, 7.3.4 Page 140)
Summarised financial results of Government Companies for the latest year for which
accounts were finalised

Serial number	Sector and name of the working company	Name of the Department	Date of incorporation	Period of accounts	Year in which accounts finalised	Net Profit (+)/ Loss (-)
I AGRICULTURE						
1.	Pondicherry Agro Service and Industries Corporation Limited	Agriculture	26 March 1986	2001-2002	2002-2003	(+) 1.96
2.	Pondicherry Agro Products, Food and Civil Supplies Corporation Limited	Civil Supplies and Consumer Affairs	27 September 1990	1999-2000	2001-2002	(-) 214.37
Sector-wise total						(-) 212.41
II INDUSTRY						
3.	Pondicherry Distilleries Limited	Industries	8 December 1971	2000-2001	2002-2003	(+) 98.77
4.	Pondicherry Industrial Promotion Development and Investment Corporation Limited (PIPDIC)	Industries	17 April 1974	2000-2001	2001-2002	(+) 401.01
Sector-wise total						(+) 499.78
III ELECTRONICS						
5.	Pondicherry Electronics Limited (Subsidiary of PIPDIC)	Industries	7 December 1982	2001-2002	2002-2003	(+) 1.61
Sector-wise total						(+) 1.61
IV TEXTILES						
6.	Pondicherry Textile Corporation Limited	Industries	25 November 1985	2000-2001	2001-2002	(-) 1765.88
Sector-wise total						(-) 1765.88
V ECONOMICALLY WEAKER SECTION						
7.	Pondicherry Adi-draavidar Development Corporation Limited	Welfare	26 September 1986	1999-2000	2001-2002	(-) 47.24
8.	Pondicherry Corporation for Development of Women and Handicapped persons Limited	Welfare	31 March 1993	1999-2000	2001-2002	(-) 25.09
9.	Pondicherry Backward Classes & Minorities Development Corporation Limited	Welfare	31 March 1999	2000-2001	2001-2002	..
Sector-wise total						(-) 72.33
VI TOURISM						
10.	Pondicherry Tourism and Transport Development Corporation Limited	Tourism	19 February 1986	1996-97	2000-2001	(-) 167.99
Sector-wise total						(-) 167.99
VII POWER						
11.	Pondicherry Power Corporation Limited	Electricity	30 March 1993	2001-2002	2002-2003	(+) 731.63
Sector-wise total						(+) 731.63
Grand Total						(-) 985.59

(A) Capital employed represents net fixed assets (including capital work-in-progress) plus working capital except in case of finance companies, 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).

(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 total return on capital employed	Arrears of accounts in terms of years	Turn-over	Man-power
..	708.28	(+) 89.42	1006.91	1.96	0.19	..	2456.19	379
..	473.26	(-) 518.39	194.44	(-) 174.33	..	2	2158.43	318
..	1181.54	(-) 428.97	1201.35	(-) 172.37	..			
..	845.00	(+) 329.66	1209.15	98.77	8.17	1	997.79	127
..	4126.21	(+) 1696.59	5679.32	415.47	7.32	1	1031.30	160
..	4971.21	(+) 2026.25	6888.47	514.24	7.47			
..	9.65	(+) 17.74	27.64	1.61	5.82	..	40.47	9
..	9.65	(+) 17.74	27.64	1.61	5.82			
..	14,160.68	(-) 13,943.65	7503.78	(-) 1718.00	..	1	9343.81	4,388
..	14,160.68	(-) 13,943.65	7503.78	(-) 1718.00	..			
#	171.35	(+) 36.81	616.65	(-) 33.56	..	2	37.47	56
@	142.28	(-) 116.19	35.23	(-) 25.09	..	2	29.49	70
..	54.00	..	11.62	1	36.07	10
..	367.63	(-) 79.38	663.50	(-) 58.65	..			
..	515.73	(-) 682.05	126.68	(-) 134.28	..	5	532.98	639
..	515.73	(-) 682.05	126.68	(-) 134.28	..			
..	13,304.42	(+) 2213.58	15,485.22	(+) 731.63	4.72	..	4505.52	128
..	13,304.42	(+) 2213.58	15,485.22	(+) 731.63	4.72			
..	34,510.86	(-) 10,876.48	31,896.64	(-) 835.82	..			

Current assets overstated by Rs 21.94 lakh; @ Profit understated by Rs 11.63 lakh.

Appendix 24
(Reference : Paragraph 7.3.2; Page 85)

Statement showing subsidy received, guarantees received, waiver of dues, loans on which moratorium allowed and loans converted into equity during the year and subsidy receivable and guarantees outstanding at the end of March 2002

(Rupees in lakh)

Name of the Public Sector Undertaking		Pondicherry Agro Service and Industries Corporation Limited	Pondicherry Agro Products, Food and Civil Supplies Corporation Limited	Pondicherry Adi-draavidar Development Corporation Limited	Pondicherry Corporation for Development of Women and Handicapped persons Limited	Pondicherry Backward Classes and Minorities Development Corporation Limited	Pondicherry Textiles Corporation Limited	Total
Subsidy/Grants received during the year								
Union Territory	Grants	75.00	70.00	35.00	83.22	50.75	---	313.97
	Subsidy	---	7.25	20.00	---	---	1269.90	1297.15
Central Government - Grants		---	10.00	7.75	---	---	---	17.75
Others		---	---	---	---	---	---	---
Total	Grants	75.00	70.00	35.00	83.22	50.75	---	313.97
	Subsidy	---	17.25	27.75	---	---	1269.90	1,314.90
Guarantees received during the year and outstanding at the end of the year								
Cash credit from bank		---	13.18	---	---	---	---	13.18
Loans from other sources		---	---	301.90	---	---	---	301.90
Letters of credit opened by bank in respect of imports		---	---	---	---	---	---	---
Payment obligation under agreement with foreign consultants		---	---	---	---	---	---	---
Total		---	13.18 (13.18)	301.90 (301.90)	---	---	---	315.08 (315.08)
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		---	---	---	---	---	---	---

Figures in brackets indicate guarantees outstanding at the end of the year

Appendix 25

(Reference : Paragraph 7.7; Page 89)

Statement showing the department-wise outstanding Inspection Reports

Serial number	Name of Department	Number of Public Sector Under-takings	Number of outstanding Inspection Reports	Number of outstanding paragraphs	Years from which paragraphs outstanding
1.	Agriculture	1	4	35	1995-96
2.	Civil supplies and consumer affairs	1	3	12	1996-97
3.	Industries	4	15	89	1994-95
4.	Welfare	3	5	34	1999-2000
5.	Tourism	1	6	40	1993-94
6.	Electricity	1	2	4	2000-2001
TOTAL		11	35	214	

Appendix 26
(Reference : Paragraph 7.9.6.1; Page 94)

**Financial position of Pondicherry Adi-dravidar Development Corporation Limited for
the five years ended 31 March 2002**

(Rupees in lakh)

	Year	1997-98	1998-99	1999-2000	2000-01	2001-02
					(Provisional)	
LIABILITIES						
(a)	Paid-up capital	171.35	171.35	171.35	198.35	198.35
(b)	Reserves and surplus and deferred grant	106.47	84.46	37.17	0.31	2.80
(c)	Borrowings	115.73	324.95	408.12	559.83	586.18
(d)	Trade dues and other liabilities (including provisions)	36.10	81.77	255.35	165.48	96.33
TOTAL		429.65	662.53	871.99	923.97	883.66
ASSETS						
(a)	Gross fixed assets	21.11	23.47	28.38	37.63	38.37
(b)	LESS: Depreciation	5.02	7.53	10.68	16.11	21.68
(c)	Net fixed assets	16.09	15.94	17.70	21.52	16.69
(d)	Loans and advances	142.71	233.07	346.71	342.38	375.40
(e)	Current assets	270.85	413.52	507.58	538.41	472.62
(f)	Profit/Loss Account	---	---	---	21.66	18.95
TOTAL		429.65	662.53	871.99	923.97	883.66
Capital employed		393.55	580.76	616.64	736.83	768.38
Net worth		277.82	255.81	208.52	177.00	182.20

NOTE:

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

Appendix 27
(Reference : Paragraph 7.9.6.2; Page 94)

**Working results of Pondicherry Adi-draavidar Development Corporation Limited for
the five years ended 31 March 2002**

(Amount – Rupees in lakh)

Year		1997-98	1998-99	1999-2000	2000-01	2001-02
					(Provisional)	
I. INCOME						
(a)	Managerial assistance received	10.00	40.00	35.00	35.00	35.00
(b)	Special Central Assistance/subsidy	23.47	44.54	72.23	53.46	72.56
(c)	Interest income	26.53	26.60	37.27	51.11	48.55
(d)	Other income	0.16	0.17	0.21	0.66	0.66
(e)	Release from deferred Government grants	0.03	0.05	0.05	0.05	1.05
TOTAL		60.19	111.36	144.76	140.28	157.82
II. EXPENDITURE						
(a)	Scheme expenses	23.47	44.54	72.23	53.46	72.56
(b)	Administrative expenditure	31.67	47.60	56.17	61.24	52.85
(c)	Interest on loans	2.85	8.30	13.68	21.71	24.20
(d)	Provision for doubtful loans	---	30.34	46.35	56.91	56.91
(e)	Depreciation	0.89	2.51	3.15	5.43	5.43
TOTAL		58.88	133.29	191.58	198.75	211.95
Profit(+)/Loss(-) for the year		1.31	(-)21.93	(-)46.82	(-)58.47	(-)54.13
Prior period adjustments		(+)0.14	(-)0.28	(-)0.42	---	---
Profit(+)/Loss(-) carried to balance sheet		(+)1.45	(-)22.21	(-)47.24	(-)58.47	(-)54.13