

Appendix 1
(Reference: Paragraph 1.7.6; Page 11)

Department-wise pendency in furnishing utilisation certificates

Serial number	Department	Number of certificates outstanding	Amount (Rupees in lakh)
1.	Adi-dravidar Welfare	14	60.25
2.	Agriculture	26	193.30
3.	Animal Husbandry	4	0.89
4.	Art and Culture	2	1.74
5.	Civil Supplies and Consumer Affairs	1	10.00
6.	Co-operation	94	480.93
7.	District Industries Centre	1	1.25
8.	District Rural Development	1	14.39
9.	Education	1	16.25
10.	Fisheries	23	60.40
11.	Hindu Religious Institutions	23	35.26
12.	Industries and Commerce	4	1269.90
13.	Information and Technology	5	375.62
14.	Local Administration	624	3927.60
15.	Science, Technology and Environment	1	0.80
16.	Social Welfare	3	43.36
17.	Tourism	2	136.08
18.	Town and Country Planning and Planning Authority	71	686.02
	Total	900	7314.04

Appendix 2
(Reference: Paragraph 1.7.7; Page 11)

Cases of misappropriation/losses pending finalisation as on 30 June 2004

(a) Department-wise analysis:

Serial number	Department	Number of cases	Amount (Rupees in lakh)	Pendency details	
				Action pending	Number of cases
1.	Agriculture	8	0.45	Departmental	4
				Criminal	4
2.	Animal Husbandry	1	0.53	Departmental	1
3.	Block Development Offices	3	0.38	Departmental	2
				Criminal	1
4.	Education	20	18.42	Departmental	15
				Criminal	5
5.	Electricity	297	279.33	Departmental	59
				Criminal	238
6.	Government Automobile Workshop	1	0.01	Departmental	1
7.	Health and Family Welfare	8	0.42	Departmental	2
				Criminal	6
8.	Labour	1	0.02	Departmental	1
9.	Law	1	0.03	Departmental	1
10.	Police	1	0.30	Criminal	1
11.	Public Works	4	5.73	Departmental	4
12.	Women and Child Development	2	4.07	Departmental	1
				Criminal	1
13.	Directorate of Accounts and Treasuries	1	0.02	Criminal	1
14.	Fisheries	1	0.02	Departmental	1
15.	District Rural Development Agency	3	0.49	Criminal	3
Total		352	310.22	Departmental	92
				Criminal	260

(b) Year-wise analysis:

Year	Amount misappropriated not recovered/written off and departmental/criminal actions pending	
	Number of cases	Amount (Rupees in lakh)
Upto 1991-92	39	0.90
1992-93	29	0.97
1993-94	23	0.73
1994-95	21	0.44
1995-96	17	0.93
1996-97	30	0.85
1997-98	24	1.00
1998-99	37	3.54
1999-2000	25	5.57
2000-01	23	1.62
2001-02	24	19.54
2002-03	28	272.15
2003-04	32	1.98
Total	352	310.22

Appendix 3
(Reference: Paragraph 2.3.3; Page 20)

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.	15 - Retirement benefits (Revenue - Voted)	1126.95	1092.16	34.79
2.	16 - Public Works (Revenue - Voted) (Capital - Voted)	827.35 1183.24	804.54 1171.72	22.81 11.52
3.	17 - Education (Revenue - Voted)	2292.40	2239.14	53.26
4.	18 - Medical (Revenue - Voted)	570.31	530.19	40.12
5.	19 - Information and Publicity (Revenue - Voted)	155.98	132.77	23.21
6.	21 - Social Welfare (Revenue - Voted)	1629.36	1604.40	24.96
7.	24 - Agriculture (Revenue - Voted)	624.86	590.79	34.07
	Total	8410.45	8165.71	244.74

Appendix 4
(Reference: Paragraph 2.3.3; Page 20)

Surrender of supplementary provision more than Rs 5 lakh

(Rupees in lakh)

Serial number	Grant Number	Head of Account	O	S	Total	Expenditure	Savings
1.	12	2055.001(1)(1)	373.96	41.73	415.69	407.14	8.55
2.	14	2058.103(2)(1)	9.54	24.16	33.70	28.12	5.58
3.	15	2071.115(1)(1)	500.00	100.00	600.00	568.55	31.45
4.	16	2215.01.102(4)(1)	--	11.69	11.69	--	11.69
5.	16	4059.01.051(1)(3)	9.00	5.00	14.00	8.80	5.20
6.	16	4711.01.103(1)(1)	130.00	1.00	131.00	107.98	23.02
7.	17	2202.01.101(1)(2)	832.42	116.53	948.95	943.43	5.52
8.	17	2202.01.108(1)(1)	478.00	125.85	603.85	573.67	30.18
9.	17	2202.02.110(1)(1)	540.00	115.04	655.04	649.42	5.62
10.	17	2205.105(2)(1)	114.35	12.53	126.88	120.09	6.79
11.	17	2236.02.102(4)(1)	300.00	217.00	517.00	509.73	7.27
12.	18	2210.01.110(2)(1)	444.61	50.33	494.94	487.94	7.00
13.	18	2211.001(1)(1)	0.01	31.48	31.49	25.34	6.15
14.	19	2070.115(4)(1)	39.18	5.60	44.78	34.48	10.30
15.	19	3452.80.104(8)(4)	--	10.00	10.00	--	10.00
16.	24	2401.800(13)(1)	0.01	77.91	77.92	49.88	28.04
		Total	3771.08	945.85	4716.93	4514.57	202.36

O: Original

S: Supplementary

Appendix 5
(Reference: Paragraph 2.3.4; Page 20)

Details of cases where expenditure fell short by Rs 50 lakh or more 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.	16	2217.05.001(2)(1)	100.00	15.50	84.50
2.	16	2711.03.800(1)(2)	93.30	23.30	70.00
3.	16	3054.80.001(1)(1)	361.37	287.92	73.45
4.	16	3054.80.052(1)(1)	59.01	6.94	52.07
5.	16	5054.04.800(2)(1)	150.00	72.50	77.50
6.	17	2202.80.001(3)(1)	110.00	--	110.00
7.	21	2225.01.789(4)(1)	173.00	112.41	60.59
8.	22	4860.60.195(1)(1)	62.00	--	62.00
9.	25	2403.101(16)(1)	92.80	32.20	60.60
10.	28	2851.104(1)(1)	105.44	39.06	66.38
11.	28	2851.800(1)(1)	100.00	--	100.00
12.	28	2851.800(1)(2)	50.00	--	50.00
13.	28	2851.800(5)(1)	50.00	--	50.00
14.	28	2852.08.202(2)(1)	240.00	--	240.00
15.	28	4860.01.190(3)(1)	1142.00	--	1142.00
16.	29	2801.05.800(4)(1)	316.60	261.26	55.34
17.	29	4801.05.800(13)(1)	594.40	274.34	320.06
18.	31	7610.201(1)(1)	337.84	189.03	148.81
19.	32	2851.800(3)(1)	140.00	9.86	130.14
20.	32	4202.01.201(2)(1)	150.00	80.00	70.00
21.	32	4202.01.203(2)(1)	180.00	100.50	79.50
		Total	4607.76	1504.82	3102.94

O: Original

S: Supplementary

Appendix 6
(Reference: Paragraph 2.3.5; Page 20)

Details of cases where expenditure exceeded the approved provision by more than Rs 50 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.	16	2215.01.101(1)(4)	35.00	92.30	57.30
2.	16	2217.05.001(3)(1)	500.00	584.00	84.00
3.	16	3054.04.800(3)(1)	50.00	126.74	76.74
4.	16	3054.04.800(3)(2)	28.00	90.70	62.70
5.	16	3054.80.800(1)(1)	11.50	84.51	73.01
6.	16	4059.01.051(1)(1)	342.34	397.05	54.71
7.	16	4702.101(1)(1)	19.56	122.00	102.44
8.	16	4711.01.103(1)(4)	99.00	150.00	51.00
9.	16	5054.04.800(1)(2)	64.15	183.50	119.35
10.	19	3452.80.800(14)(1) and 80.104(9)(1)	212.85	279.27	66.42
11.	22	2851.103(2)(1)	434.30	486.27	51.97
12.	22	4860.04.195(1)(1)	431.94	558.90	126.96
13.	28	4860.01.190(2)(1)	597.00	1764.00	1167.00
14.	29	4801.05.789(3)(1)	379.93	630.00	250.07
15.	32	4202.01.202(1)(1)	170.01	285.00	114.99
16.	32	4202.01.202(2)(1)	200.01	265.00	64.99
		Total	3575.59	6099.24	2523.65

O: Original

S: Supplementary

Appendix 7
(Reference: Paragraph 2.3.6; Page 21)

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.	9	2202.03.103(2)(1)	20.00	--	(-) 2.00	18.00	12.09	(-) 5.91
2.	17	2205.105(2)(1)	114.35	12.53	0.70	127.58	120.09	(-) 7.49
3.	21	2235.60.107(1)(1)	635.26	21.79	10.94	667.99	654.95	(-) 13.04
4.	24	2401.800(13)(1)	0.01	77.91	0.08	78.00	49.88	(-) 28.12
5.	32	4059.01.051(2)(1)	--	0.01	10.09	10.10	--	(-) 10.10
		Total	769.62	112.24	19.81	901.67	837.01	(-) 64.66

Appendix 8
(Reference: Paragraph 2.3.7; Page 21)

List of grants wherein the 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.	15	Retirement Benefits (Revenue - Voted)	34.79	Nil
2.	16	Public Works (Revenue - Voted)	22.81	Nil
3.	17	Education (Revenue - Voted)	53.26	Nil
4.	18	Medical (Revenue - Voted)	40.12	Nil
5.	19	Information and Publicity (Revenue - Voted)	23.21	Nil
6.	21	Social Welfare (Revenue - Voted)	24.96	Nil
7.	24	Agriculture (Revenue - Voted)	34.07	Nil
8.	32	Building Programmes (Capital - Voted)	93.13	80.12
		Total	326.35	80.12

Appendix 10
(Reference: Paragraph 3.1.9; Page 28)

Extra expenditure due to rebate foregone

Serial number	Name of supplier	Percentage of rebate allowed	Period	Rebate foregone (Rupees in crore)	Remarks
1.	Pondicherry Power Corporation Limited	2.5	June 2002 and November 2003	0.13	Failure to increase the amount of advance to the required level
2.	Neyveli Lignite Corporation	2.25	April 1999 to December 2003	0.51	Due to belated settlement of bills
3.	Neyveli Lignite Corporation (TPS 1)	2.5	June 2003 to February 2004	0.14	Due to belated settlement of bills
4.	Madras Atomic Power Station	2.5	March 1999 to February 2000	0.22	Due to belated settlement of bills through Letter of Credit
			December 1999 to February 2001	0.19	Due to belated settlement of bills through Letter of Credit
			July 2001 to December 2001	0.14	Due to belated opening of Letter of Credit
5.	National Thermal Power Corporation (Eastern Region)	2.5	March 2001 to May 2002	0.27	Failure to make payments through Letter of Credit
6.	National Thermal Power Corporation	2.5	April 1999 to August 2002	0.83	Due to non-enhancement of Letter of Credit to cover bill amount
7.	National Thermal Power Corporation, Kaiga Atomic Power Station, Power Grid Corporation of India Limited, Madras Atomic Power Station, Neyveli Lignite Corporation - II	2.5	September 2001 to December 2003	0.15	Failure to claim rebate on the excess amount carried forward from previous month's advance
Total				2.58	

Appendix 11
(Reference: Paragraph 3.1.17; Page 31)

**Short collection due to non-levy of compensation for energy for excess over
contracted demand**

(Rupees in lakh)

Serial number	Name of the consumer	Period of short collection	Amount
1.	M/s Lycee Francaise DE, Pondicherry	April 2002, July 2002 to October 2002, February 2003 and March 2003	19.43
2.	M/s Flat Products, Pondicherry	April 2002, June 2002 to September 2002, November 2002 and March 2003	80.30
3.	M/s Mokambika Pulverisers, Pondicherry	April 2002 to June 2002, September 2002, October 2002, December 2002, January 2003 and March 2003	13.79
4.	M/s JBA Re rolling Mills, Pondicherry	April 2002 to November 2002 and January 2003 to March 2003	125.70
5.	M/s Sriraj Steels Private Limited, Pondicherry	April 2002 to November 2002 and January 2003 to March 2003	46.87
6.	M/s Micro Labs Limited, Pondicherry	April 2002 to September 2002 and December 2002	12.22
7.	M/s Meenakshi Steel, Pondicherry	April 2002 to March 2003	346.64
8.	M/s Meenakshi Industries, Pondicherry	December 2002 to March 2003	13.47
9.	M/s Kumaran Chemicals, Karaikal	April 2002 to March 2003	387.62
10.	M/s 'W' Ferro Alloys (Private) Limited, Karaikal	May 2002 to March 2003	82.95
11.	M/s S.S. Industries, Karaikal	January 2003 and March 2003	1.75
12.	M/s Vaigai Industries Limited, Karaikal	September 2002 and March 2003	639.34
	Total		1770.08

Appendix 12
(Reference: Paragraph 3.1.26; Page 34)

List of industries showing the arrears of revenue, period of arrears along with reasons for accumulation

Name of the Industry	Arrears due (Rupees in crore)	Period of arrears	Reasons for accumulation
Swadeshi Cotton Mills	1.28	May 2002 to April 2004	Arrears due to grant of extension of time at the request of the Mills.
Sri Bharathi Mills, Pondicherry	2.15	September 2001 to April 2004	
Sangavi Industries, Karaikal	1.22	May 2000 to March 2002 and June 2002 to October 2004	The consumer obtained Court orders from time to time for payment in instalments but failed to pay the dues and the service was disconnected with effect from August 2002. High Court in July 2003 ordered the industry to pay Rs 40 lakh within two weeks and balance in six monthly instalments from September 2003. The consumer had not paid as per this order but the Department did not initiate any action though High Court permitted it to take action as per law.
M/s. Izas Thermo Alloys, Karaikal	0.60	August and September 1999 and September 2002 to October 2004	The company sought for (November 2003) waiver of dues on the ground that there was labour unrest from September 2000. The Committee recommended action under RR Act.
M/s. Golden Ferro Alloys, Karaikal	2.63	July to September 1999, October 2000 to December 2000 and June 2001 to October 2004	Power subsidy to the company was allowed from December 2000 onwards. When the company did not pay the dues even after this, power was disconnected in August 2001. The Committee recommended to recover the amount through RR Act.

Appendix 13
(Reference: Paragraph 3.2.5; Page 38)

Regional development of Yanam - Expenditure details

(Rupees in lakh)

Serial number	Grant number	Service	1999-2000	2000-01	2001-02	2002-03	2003-04	Total
1.	4	Administration of Justice	9.06	9.81	10.62	10.86	12.68	53.03
2.	6	Revenue and Food	155.96	37.52	59.47	63.96	189.84	506.75
3.	7	Sales tax	4.85	4.57	4.49	4.92	5.11	23.94
4.	8	Transport	2.74	2.57	2.81	3.05	3.79	14.96
5.	9	Secretariat	0.15	0.88	1.11	1.12	1.21	4.47
6.	10	District Administration	107.53	119.49	130.87	171.97	215.32	745.18
7.	11	Treasuries and Accounts Administration	11.10	12.31	12.97	13.31	15.94	65.63
8.	12	Police	55.55	65.84	62.33	78.92	79.00	341.64
9.	13	Jails	2.28	3.23	4.60	5.49	5.82	21.42
10.	16	Public Works	467.10	547.27	496.48	832.73	670.80	3014.38
11.	17	Education	363.50	372.13	253.02	476.81	557.38	2022.84
12.	18	Medical	141.27	144.62	145.16	154.75	176.41	762.21
13.	19	Information and Publicity	14.21	16.62	8.39	10.39	8.69	58.30
14.	20	Labour and Employment	23.39	24.01	24.69	23.50	20.99	116.58
15.	21	Social Welfare	81.05	105.44	104.11	122.60	189.41	602.61
16.	22	Co-operation	12.27	14.32	9.76	19.47	18.91	74.73
17.	23	Statistics	2.23	4.49	4.86	3.20	3.29	18.07
18.	24	Agriculture	57.26	51.04	55.61	59.69	84.25	307.85
19.	25	Animal Husbandry	11.16	15.13	17.99	17.72	23.11	85.11
20.	26	Fisheries	19.40	20.61	21.03	27.14	89.24	177.42
21.	27	Community Development	16.85	17.28	16.79	14.90	16.63	82.45
22.	28	Industries	14.00	16.46	16.46	23.46	26.77	97.15
23.	29	Electricity	70.09	73.23	58.33	90.92	109.16	401.73
24.	32	Building programmes	209.17	362.68	120.09	99.86	147.32	939.12
Total			1852.17	2041.55	1642.04	2330.74	2671.07	10537.57

Appendix 14
(Reference: Paragraph 3.3.1; Page 45)

List of functions assigned by Constitution, provided in the Act and executed by the municipalities

Serial number	Functions assigned under the Constitution	Provision in Municipalities Act relevant to the functions noted in column (2)	Level of performance by municipalities
(1)	(2)	(3)	(4)
Functions assigned and performed by municipalities			
1.	Roads and Bridges	This is provided in the Act.	The work is carried out partly by municipalities and partly by PWD. Construction of bridges is taken care of by PWD.
2.	Water supply for domestic, industrial and commercial purpose	This is provided as an obligatory function in the Act.	The work is carried out partly by municipalities and partly by PWD. Drinking water supply is done by PWD.
3.	Public health, sanitation, conservancy and solid waste management	Provided as an obligatory function in the Act.	This work is performed by municipalities with the help of Health Department.
4.	Burials and burial grounds, cremations, cremation grounds and electric crematoriums	Provided as an obligatory function under the Act.	This function is performed by municipalities.
5.	Cattle pounds, prevention of cruelty to animals	Act provides for this item.	Cattle pounds is assigned to municipalities. Prevention of cruelty to animals is performed by Animal Husbandry Department.
6.	Vital statistics including registration of births and deaths	Provided in the Act.	This function is performed by municipalities.
7.	Public amenities including street lighting, parking lots	Provided as an obligatory function under the Act.	These functions are performed by municipalities.
8.	Regulation of slaughter houses and tanneries	Provided as an obligatory function under the Act.	These functions are performed by municipalities.
Functions assigned but not performed by municipalities			
9.	Regulation of land use and construction of buildings	The Act provides for this item but the Government is yet to frame rules.	The function is not performed by municipalities and is looked after by Town and Country Planning Department.
10.	Fire services	Provided as an obligatory function in the Act.	Not performed by the municipalities. A separate Department under Government is performing this work.

(1)	(2)	(3)	(4)
11.	Safeguarding the interests of weaker section of society including the handicapped and mentally retarded	Provided as an obligatory function in the Act.	This work is not performed by municipalities. Government departments such as Health, Social Welfare, Adi-dravidar Welfare etc., attend to these functions.
12.	Slum improvement and upgradation	Provided in the Act.	This work is not performed by the municipalities. Pondicherry Slum Clearance Board performs these functions.
Functions performed by departments			
13.	Urban planning including town planning	Not specifically provided in the Act for overall town planning	This function is not performed by the municipalities in UT. It is continued to be carried out by Town and Country Planning Department under Pondicherry Town and Country Planning Act, 1969.
14.	Planning for economic and social development	The Pondicherry District Planning Committee Act provides for this item. But rules thereunder have not been framed.	The work is undertaken by the Local Administration Department. The District Planning Committee was not constituted.
15.	Urban forestry, protection of the environment and promotion of ecological aspects	No specific provision is made in the Act. Discretionary powers are granted for creation of parks, gardens etc. Normal maintenance of sanitation, disposal of sewerage comes under the obligatory functions of the municipalities.	Under this area, the only work performed by municipalities are maintaining public parks. Agriculture and Forestry Department/ PWD undertakes planting of roadside trees while the Science and Technology Department and Pollution Control take care of ecological aspects.
16.	Urban poverty alleviation	No specific provision in the Act.	This work is not performed by municipalities directly. However, they act as an agency for Government schemes.
17.	Provision of urban amenities and facilities	Provided as discretionary function of the municipalities under the Act.	This function is not performed by municipalities.
18.	Promotion of cultural, educational and aesthetic aspects	Discretionary powers were provided in the Act for establishing and maintaining public building, libraries, etc.	Education Department takes care of educational aspects while the Department of Art and Culture attend to other functions.

Appendix 15
(Reference: Paragraph 4.3.2; Page 58)

Avoidable extra expenditure due to adoption of higher Central Excise Duty and profit at different rates

(in Rupees)

Particulars	Standard I to V	Standard VI to VIII	Standard IX and X	
			Boys	Girls
2002-03				
Basic cost per set	212.33	281.12	236.04	298.36
Add Insurance: 2 per cent	4.25	5.62	4.72	5.97
	216.58	286.74	240.76	304.33
Add Profit: 10 per cent	24.06	31.86	26.75	33.81
	240.64	318.60	267.51	337.14
Add Excise duty: 7.2 per cent	19.48	25.79	21.65	27.37
	260.12	344.39	289.16	365.51
Add Sales Tax : 4 per cent	10.40	13.78	11.57	14.62
Total price	270.52	358.17	300.73	380.13
Rate accepted	283.00	375.00	322.00	415.00
Difference	12.48	16.83	21.27	34.87
Number of sets purchased	32832	30758	8759	9691
Extra expenditure	409743	517657	186304	337925
Total extra expenditure	1451629			
2003-04				
Basic cost per set	220.35	292.00	246.91	327.85
Add Insurance: 2 per cent	4.41	5.84	4.94	6.56
	224.76	297.84	251.85	334.41
Add Profit: 10 per cent	24.97	33.09	27.98	37.15
	249.73	330.93	279.83	371.56
Add Excise duty: 6 per cent	16.62	22.02	18.62	24.73
	266.35	352.95	298.45	396.29
Add Sales Tax: 4 per cent	10.65	14.12	11.94	15.85
Total price	277.00	367.07	310.39	412.14
Rate accepted	287.00	381.00	333.00	427.00
Difference	10.00	13.93	22.61	14.86
Number of sets purchased	35463	31372	9817	10957
Extra expenditure	354630	437012	221962	162821
Total extra expenditure	1176425			
Grand total	2628054			

Appendix 16
(Reference: Paragraph 4.4.1; Page 58)

Purchase of rice in open market instead of from Government of India

Year	2001-02	2002-03	2003-04	Total
Department/ Scheme				
Education Department				
Mid-day Meals Scheme				
Quantity purchased in open market (in MT)	652.70	624.20	1195.12	
Rate paid in open market (Rupees / MT)	12220	10750	12500	
Issue price of subsidised rice procured from GOI (Rupees / MT)	6350	6350	6350	
Difference (Rupees / MT)	5870	4400	6150	
Extra expenditure incurred (Rupees)	3831349	2746480	7349988	13927817
Adi-dravidar Welfare Department				
Provision of rice to the inmates in Government Hostels				
Quantity procured in open market (in MT)	164.60	157.60	168.50	
Rate paid in open market (Rupees / MT)	12000	12500	13000	
Issue price of subsidised rice procured from GOI (Rupees / MT)	6350	6350	6350	
Difference (Rupees / MT)	5650	6150	6650	
Extra expenditure incurred (Rupees)	929990	969240	1120525	3019755
Fisheries Department				
Distribution of rice to fishermen during the period of ban on fishing				
Pondicherry Region				
Quantity procured in open market (in MT)	--	413.39	433.55	
Rate paid in open market (Rupees / MT)	--	11700	13200	
Issue price of rice procured from GOI without subsidy (Rupees / MT)*	--	9000	9000	
Difference (Rupees / MT)	--	2700	4200	
Extra expenditure incurred (Rupees)	--	1116153	1820910	2937063
Karaikal Region				
Quantity procured in open market (in MT)	--	152.78	153.67	
Rate paid in open market (Rupees / MT)	--	11700	12000	
Issue price of rice procured from GOI without subsidy (Rupees / MT)*	--	9000	9000	
Difference (Rupees / MT)	--	2700	3000	
Extra expenditure incurred (Rupees)	--	412506	461010	873516
Total Extra expenditure (Rupees)				20758151

* Rice at subsidised rate is supplied only to Below Poverty Line families

Appendix 17
(Reference: Paragraph 4.6.1.A(b); Page 62)

Department-wise pendency of Action Taken Notes

Serial number	Department	No. of recommendations pending	Year of Audit Report
(1)	(2)	(3)	(4)
1.	Adi-dravidar Welfare	4	1977-78, 1992-93, 1994-95 and 1999-2000
2.	Agriculture	29	1992-93, 1995-96 to 1999-2000
3.	Animal Husbandry	22	1992-93 and 1998-99
4.	Civil Supplies	11	1998-99
5.	Commercial Taxes	5	1992-93, 1995-96, 1997-98, 1998-99 and 1999-2000
6.	Community Development	10	1992-93, 1996-97 and 1997-98
7.	Co-operation	4	1986-87, 1994-95, 1998-99 and 1999-2000
8.	Directorate of Accounts and Treasuries	2	1993-94 and 1995-96
9.	DRDA	1	1996-97
10.	Education	38	1992-93 to 1999-2000
11.	Election	1	1998-99
12.	Electricity	18	1994-95 to 1999-2000
13.	Excise	4	1995-96, 1996-97, 1998-99 and 1999-2000
14.	Finance	28	1992-93, 1993-94, 1995-96 to 1999-2000
15.	Finance (Housing)	6	1994-95 and 1995-96
16.	Fisheries	9	1995-96 to 1998-99
17.	Health	45	1990-91, 1992-93, 1995-96, 1996-97, 1998-99 and 1999-2000
18.	Industries	42	1988-89, 1990-91, 1992-93, 1993-94, 1995-96, 1997-98, 1998-99 and 1999-2000
19.	Information and Publicity	1	1992-93
20.	Jail	2	1992-93 and 1998-99
21.	Labour	4	1987-88, 1993-94, 1995-96 and 1996-97
22.	Local Administration	34	1992-93, 1994-95, 1995-96, 1997-98, 1998-99 and 1999-2000
23.	Planning and Research	3	1995-96

(1)	(2)	(3)	(4)
24.	Police	8	1997-98
25.	Port	3	1989-90, 1994-95 and 1995-96
26.	Public Works	74	1988-89, 1992-93 to 1999-2000
27.	Registration	1	1992-93
28.	Revenue	12	1995-96 to 1998-99
29.	Rural Development	22	1993-94, 1998-99 and 1999-2000
30.	Science, Technology and Environment	1	1999-2000
31.	Social Welfare	4	1996-97, 1997-98 and 1999-2000
32.	Stationery and Printing	2	1996-97 and 1997-98
33.	Tourism	3	1994-95
34.	Town and Country Planning	14	1994-95, 1996-97, 1998-99 and 1999-2000
35.	Transport	11	1994-95, 1997-98 and 1999-2000
36.	Welfare	1	1997-98
37.	Women and Child Development	2	1996-97 and 1998-99
Total		481	

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(Reference : Paragraphs 7.3.2

Statement showing particulars of up-to-date paid-up capital, budgetary outgo, loans given out

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	883.28	--	--	--	883.28
2.	Pondicherry Agro Products, Food and Civil Supplies Corporation Limited	644.81	--	--	5.00	649.81
	Sector-wise total	1528.09	--	--	5.00	1533.09
II	Industry					
3.	Pondicherry Distilleries Limited	845.00	--	--	--	845.00
4.	Pondicherry Industrial Promotion Development and Investment Corporation Limited (PIPDIC)	3164.21 (100.00)	--	--	854.00	4018.21 (100.00)
	Sector-wise total	4009.21 (100.00)	--	--	854.00	4863.21 (100.00)
III	Electronics					
5.	Pondicherry Electronics Limited (Subsidiary of PIPDIC)	--	--	9.65	--	9.65
	Sector-wise total	--	--	9.65	--	9.65
IV	Textiles					
6.	Pondicherry Textiles Corporation Limited	20147.56	--	--	--	20147.56
	Sector-wise total	20147.56	--	--	--	20147.56
V	Economically Weaker Section					
7.	Pondicherry Adi-dravidar Development Corporation Limited	142.24	134.14	--	--	276.38
8.	Pondicherry Corporation for Development of Women and Handicapped Persons Limited	275.08	--	--	--	275.08
9.	Pondicherry Backward Classes & Minorities Development Corporation Limited	147.00	--	--	--	147.00
	Sector-wise total	564.32	134.14	--	--	698.46
VI	Tourism					
10.	Pondicherry Tourism and Transport Development Corporation Limited	2310.73	--	--	--	2310.73
	Sector-wise total	2310.73	--	--	--	2310.73
VII	Power					
11.	Pondicherry Power Corporation Limited	13304.42	--	--	--	13304.42
	Sector-wise total	13304.42	--	--	--	13304.42
	Grand Total	41864.33* (100.00)	134.14	9.65	859.00	42867.12 (100.00)

Note: Except in respect of six companies which finalised their accounts for 2003-04 (serial numbers 1,3,4,5,9 and 11) figures are provisional and as given by the companies.

* The figure as per Finance Accounts is Rs 416.78 crore and the difference in respect of five companies (Serial numbers 2, 4, 7, 10 and 11) is being reconciled.

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7.4.1 and 7.4.2; Page 82 and 83)

of budget and loans outstanding as on 31 March 2004 in respect of Government Companies

(Amount - Rupees in lakh)

Equity/loans received out of the budget during the year		Other loans received during the year	Loans outstanding at the close of 2003-04 *			Debt equity ratio for 2003-04 (Previous year) (4f : 3e)
Equity	Loans		UT Govt.	Others	Total	
(4a)	(4b)	(4c)	(4d)	(4e)	(4f)	(5)
50.00	--	--	--	--	--	--
55.00	--	--	--	--	--	--
105.00	--	--	--	--	--	--
--	--	--	--	--	--	--
100.00	--	--	--	--	--	--
100.00	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
1764.00	--	--	--	--	--	-- (0.04:1)
1764.00	--	--	--	--	--	-- (0.04:1)
48.03	--	24.02	--	438.53	438.53	1.59:1 (2.12:1)
44.08	--	185.98	--	149.66	149.66	0.54:1 (--)
31.00	--	58.50	--	226.28	226.28	1.54:1 (1.60:1)
123.11	--	268.50	--	814.47	814.47	1.17:1 (1.15:1)
200.00	--	--	--	--	--	--
200.00	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
2292.11	--	268.50	--	814.47	814.47	0.02:1 (0.03:1)

* Loans outstanding at the close of 2003-04 represent long-term loans only .

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(Reference: Paragraphs 7.5.2, 7.6.1, 7.6.2,
Summarised financial results of Government Companies

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	2003-04	2004-05	(+) 176.98
2.	Pondicherry Agro Products, Food and Civil Supplies Corporation Limited	Civil Supplies and Consumer Affairs	27 September 1990	2001-02	2004-05	(-) 61.86
Sector-wise total						(+) 115.12
II	INDUSTRY					
3.	Pondicherry Distilleries Limited	Industries	8 December 1971	2003-04	2004-05	(+) 227.46
4.	Pondicherry Industrial Promotion Development and Investment Corporation Limited (PIPDIC)	Industries	17 April 1974	2003-04	2004-05	(+) 457.70
Sector-wise total						(+) 685.16
III	ELECTRONICS					
5.	Pondicherry Electronics Limited (Subsidiary of PIPDIC)	Industries	7 December 1982	2003-04	2004-05	(+) 2.12
Sector-wise total						(+) 2.12
IV	TEXTILES					
6.	Pondicherry Textiles Corporation Limited	Industries	25 November 1985	2002-03	2003-04	(-) 2443.60
Sector-wise total						(-) 2443.60
V	ECONOMICALLY WEAKER SECTION					
7.	Pondicherry Adi-draavidar Development Corporation Limited	Welfare	26 September 1986	2002-03	2004-05	(-) 67.36
8.	Pondicherry Corporation for Development of Women and Handicapped Persons Limited	Welfare	31 March 1993	2002-03	2004-05	..
9.	Pondicherry Backward Classes and Minorities Development Corporation Limited	Welfare	31 March 1999	2003-04	2004-05	..
Sector-wise total						(-) 67.36
VI	TOURISM					
10.	Pondicherry Tourism and Transport Development Corporation Limited	Tourism	19 February 1986	2000-01	2004-05	(-) 303.00
Sector-wise total						(-) 303.00
VII	POWER					
11.	Pondicherry Power Corporation Limited	Electricity	30 March 1993	2003-04	2004-05	(+) 1433.95
Sector-wise total						(+) 1433.95
Grand Total						(-) 577.61

(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).

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7.7, 7.8.1, 7.8.2, 7.9 and 7.11; Pages 83, 84, 85 and 86)
for the latest year for which accounts were 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 total return on capital employed	Arrears of accounts in terms of years	Turn-over	Man-power
..	883.28	(+) 256.98	1294.53	176.98	13.67	..	3734.00	415
..	559.81	(-) 719.81	92.68	(-) 17.71	..	2	2776.83	300
..	1443.09	(-) 462.83	1387.21	159.27	11.94			
..	845.00	(+) 906.53	1758.24	227.46	12.94	..	1874.92	113
..	4118.21	(+) 2434.35	8509.14	458.43	5.39	..	1074.83	156
..	4963.21	(+) 3340.88	10267.38	685.89	6.68			
..	9.65	(+) 23.95	33.85	2.12	6.26	..	15.25	8
..	9.65	(+) 23.95	33.85	2.12	6.26			
..	18383.56	(-) 18391.42	5909.39	(-) 2129.16	..	1	8125.71	3842
..	18383.56	(-) 18391.42	5909.39	(-) 2129.16	..			
..	228.35	(-) 167.55	573.16	(-) 35.91	..	1	132.63	61
..	231.00	**	301.59	..	..	1	299.98	40
..	147.00	**	277.49	..	..	..	..	16
..	606.35	(-) 167.55	1152.24	(-) 35.91	..			
..	1295.73	(-) 1668.14	(-) 38.06	(-) 245.07	..	3	1274.00	623
..	1295.73	(-) 1668.14	(-) 38.06	(-) 245.07	..			
..	13304.42	(+) 4057.96	17492.35	(+) 1433.95	8.20	..	5156.03	124
..	13304.42	(+) 4057.96	17492.35	(+) 1433.95	8.20			
..	40006.01	(-) 13267.15	36204.36	(-) 128.91	..			

** Entire loss reimbursed by the Government.

Appendix 20
(Reference : Paragraph 7.4.1; Page 83)

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 2004

(Rupees in lakh)

Name of the Public Sector Undertaking		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 Agro Service and Industries Corporation Limited	Pondicherry Tourism and Transport Development Corporation Limited	Pondicherry Industrial Promotion Development and Investment Corporation Limited	Total
Subsidy/Grants received during the year									
Union Territory	Grants	75.20	31.00	337.27	50.75	16.67	---	250.00	760.89
	Subsidy	---	20.00	---	---	---	---	---	20.00
Central Government	Grants	10.00	---	1.34	---	---	---	60.89	72.23
	Subsidy	---	3.13	---	---	---	---	---	3.13
Others		---	---	---	---	---	---	---	---
Total	Grants	85.20	31.00	338.61	50.75	16.67	---	310.89	833.12
	Subsidy	---	23.13	---	---	---	---	---	23.13
Guarantees received during the year and outstanding at the end of the year									
Cash credit from banks		---	---	---	---	---	---	---	---
Loans from other sources		---	(330.25)	---	---	---	---	---	(330.25)
Letters of credit opened by bank in respect of imports		---	---	---	---	---	---	---	---
Payment obligation under agreement with foreign consultants		---	---	---	---	---	---	---	---
Total		---	(330.25)	---	---	---	---	---	(330.25)
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		---	---	---	---	---	340.00	---	340.00

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

Appendix 21
(Reference : Paragraph 7.13.1; Page 87)

Statement showing the department-wise outstanding IRs

Serial number	Name of Department	Number of PSUs	Number of outstanding IRs	Number of outstanding paragraphs	Years from which paragraphs outstanding
1.	Agriculture	1	3	10	2001-02
2.	Civil Supplies and Consumer Affairs	1	1	1	2002-03
3.	Industries	4	7	7	2001-02
4.	Welfare	3	5	10	2000-01
5.	Tourism	1	1	3	2002-03
6.	Electricity	1	1	4	2003-04
	Total	11	18	35	

PSUs : Public Sector Undertakings

IRs: Inspection Reports

Appendix 22
(Reference : Paragraph 7.14.6; Page 91)

Financial Position of Pondicherry Agro Products, Food and Civil Supplies Corporation Limited for the four years ended 31 March 2003

(Rupees in lakh)

Liabilities	1999-2000	2000-01	2001-02	2002-03
			(Provisional)	
Paid-up capital (include advance for share)	473.26	559.81	559.81	594.81
Reserves and Surplus	18.39	17.79	50.66	55.53
Borrowings	225.00	200.00	205.84	125.00
Trade dues and other liabilities	254.79	291.38	200.39	445.77
Total	971.44	1068.98	1016.70	1221.11
Assets				
Gross block	210.49	210.64	201.11	226.69
Less: Depreciation	97.06	110.99	112.75	132.66
Net block	113.43	99.65	88.36	94.03
Current assets, loans and advances	335.80	307.56	204.71	356.15
Miscellaneous expenditure	3.82	3.82	3.82	3.82
Accumulated losses	518.39	657.95	719.81	767.11
Total	971.44	1068.98	1016.70	1221.11
Capital employed	194.44	115.83	92.68	4.41
Net worth	(-) 30.56	(-) 84.17	(-) 113.16	(-) 120.59

NOTE:

1. Capital employed represents net fixed assets PLUS working capital.
2. Net worth represents paid-up capital PLUS reserves and surplus LESS intangible assets.

Appendix 23
(Reference : Paragraph 7.14.6; Page 91)

Working results of Pondicherry Agro Products, Food and Civil Supplies Corporation Limited for the four years ended 31 March 2003

(Rupees in lakh)

	1999-2000	2000-01	2001-02	2002-03
			(Provisional)	
Income				
Sales	2152.10	1715.82	1087.53	1448.99
Government grant	2.23	8.98	2.12	102.72
Other income	4.10	13.34	64.80	0.66
Total	2158.43	1738.14	1154.45	1552.37
Expenditure				
Cost of sales	2068.53	1594.20	944.79	1287.93
Administration, selling and other expenses	193.75	211.43	215.80	270.18
Provision for doubtful debts	44.21	8.75	3.71	---
Interest	41.81	50.51	44.14	30.62
Depreciation	17.40	13.81	11.31	9.45
Total	2365.70	1878.70	1219.75	1598.18
Profit/Loss for the year	(-)207.27	(-)140.56	(-)65.30	(-)45.81
Prior period adjustments	(-)7.10	1.01	3.44	(-)1.49
Net profit/loss	(-)214.37	(-)139.55	(-)61.86	(-)47.30