

Report of the
Comptroller and Auditor General of India
ON
Union Territory Finances

for the year ended March 2016

Government of the Union Territory of Puducherry
Report No. 2 of 2017

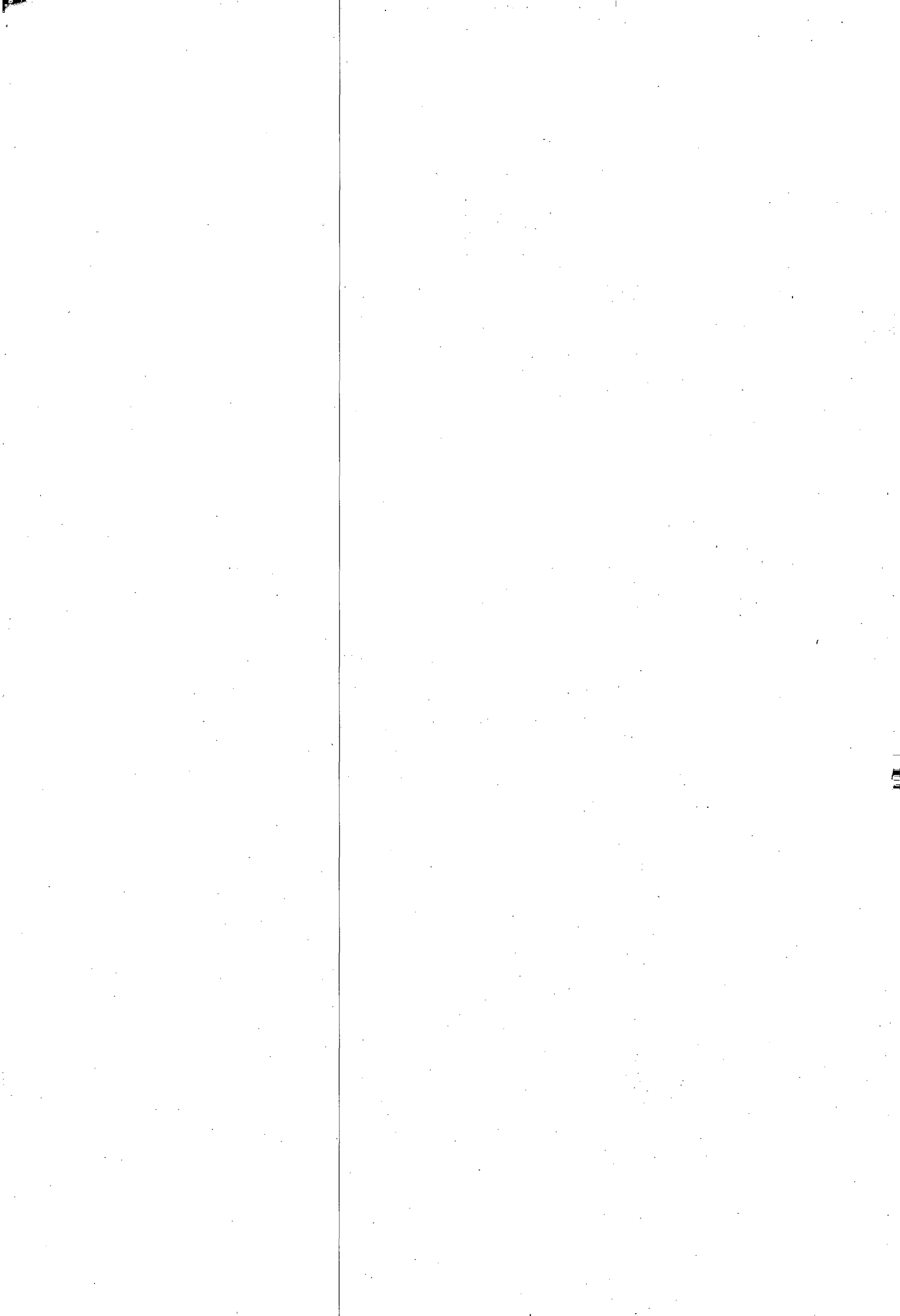
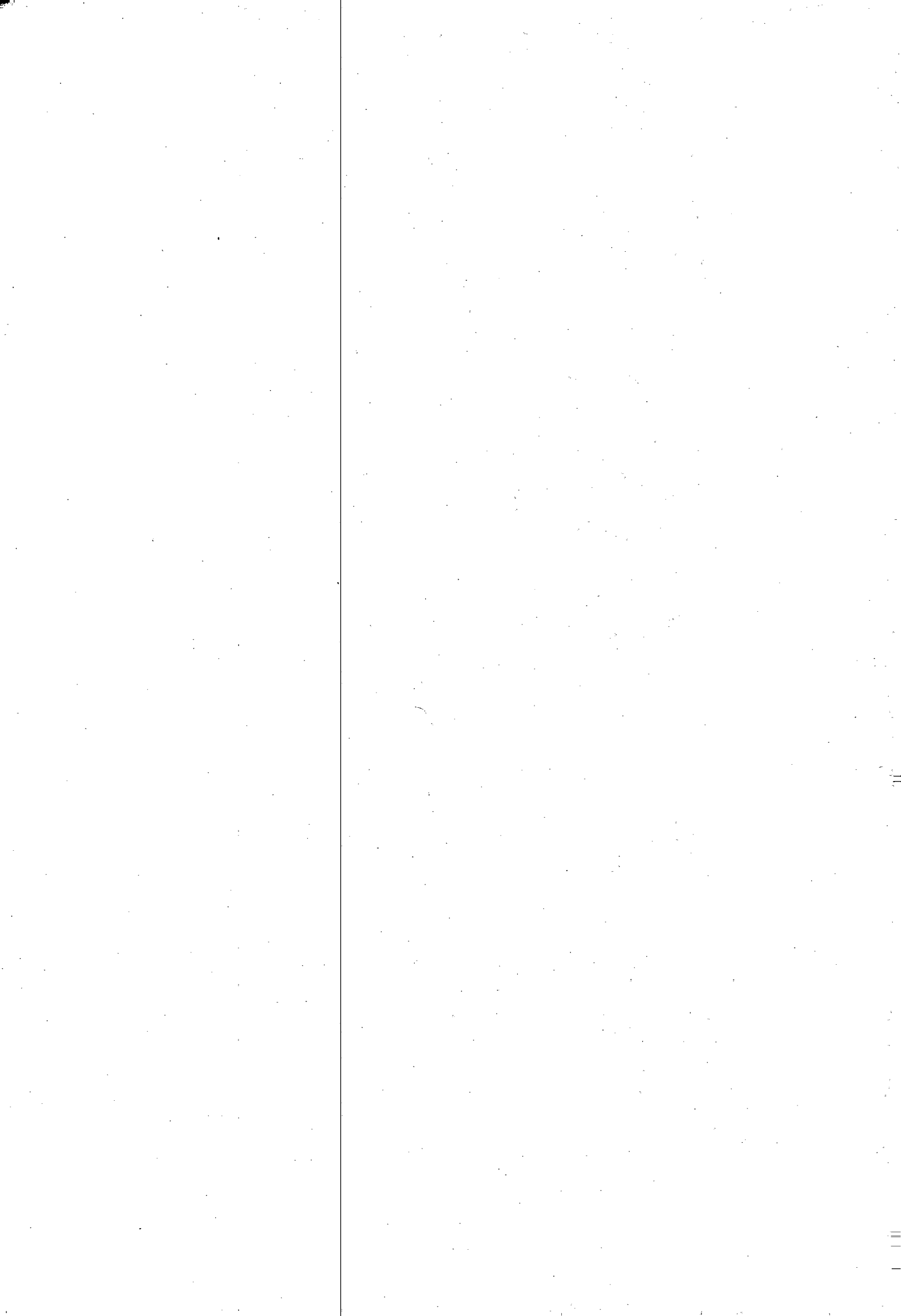


TABLE OF CONTENTS

	Reference to paragraph	Page
Preface		v
Executive Summary		vii
CHAPTER - I		
FINANCES OF THE UNION TERRITORY GOVERNMENT		
Introduction	1.1	2
Resources of the Union Territory	1.2	5
Revenue Receipts	1.3	7
Capital Receipts	1.4	11
Public Account Receipts	1.5	11
Application of Resources	1.6	12
Quality of Expenditure	1.7	17
Financial Analysis of Government Expenditure and Investments	1.8	21
Assets and Liabilities	1.9	24
Debt Management	1.10	26
Fiscal Imbalances	1.11	28
Conclusion	1.12	31
CHAPTER - II		
FINANCIAL MANAGEMENT AND BUDGETARY CONTROL		
Introduction	2.1	33
Summary of Appropriation Accounts	2.2	33
Financial Accountability and Budget Management	2.3	34
Comment on budgetary control	2.4	38
Conclusion	2.5	40
Recommendation	2.6	40
CHAPTER - III		
FINANCIAL REPORTING		
Delays in furnishing Utilisation Certificates	3.1	41
Non-submission of Accounts	3.2	42
Non-adjustment of Temporary Advances	3.3	43

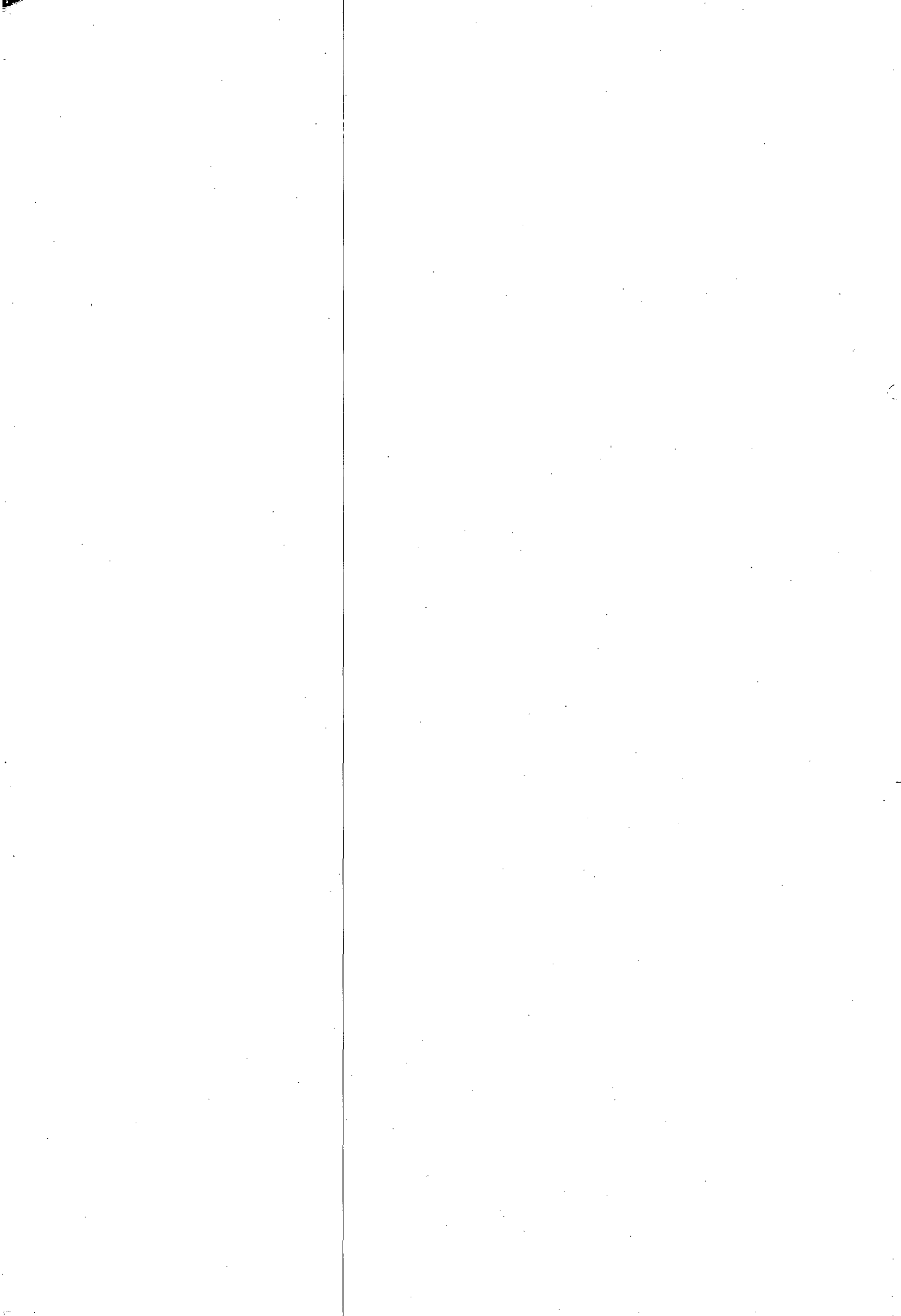
		Reference to paragraph	Page
	Misappropriation, loss, theft, defalcation, etc.	3.4	43
	Conclusion	3.5	44
	Recommendations	3.6	45
APPENDICES			
Appendix No.	Details	Reference to paragraph	Page
1.1 Part A	Profile of Union Territory of Puducherry		47
Part B	Structure and Form of Government Accounts	1.1	49
Part C	Layout of Finance Accounts	1.1	50
1.2	Methodology adopted for the assessment of Fiscal Position	1.1	53
1.3	Time series data on the Union Territory Government finances	1.1, 1.3, 1.9.2	54
1.4 Part A	Abstract of Receipts and Disbursements for the year 2015-16	1.1.1	58
Part B	Summarised financial position of the Government of Union Territory of Puducherry as on 31 March 2016	1.9.1	61
2.1	Cases where savings were more than ₹ 50 lakh and 20 per cent of total provision	2.3.1	63
2.2	Cases where expenditure exceeded approved provision by more than ₹ 50 lakh and by more than 20 per cent of the total provision	2.3.3	70
2.3 Part A	Excessive/unnecessary re-appropriation of funds	2.3.4	72
Part B	Re-appropriation of funds without any provision	2.3.4	74
2.4	Cases of substantial surrenders made during 2015-16	2.3.5	75
2.5	Cases where savings of more than ₹ one crore were not surrendered fully	2.3.6	79
2.6	Details of rush of expenditure during last quarter of the year and during March 2016	2.3.7	80

Appendix No.	Details	Reference to paragraph	Page
3.1	Details of outstanding Utilisation Certificates	3.1	83
3.2	List of Autonomous Bodies/Authorities from whom accounts were not received	3.2	84
3.3	Department/category-wise pending cases of misappropriation, loss, theft, defalcation etc., of Government material	3.4	85
	Glossary of terms and abbreviations used in the Report		86



PREFACE

1. This Report has been prepared for submission to the Lieutenant Governor of the Union Territory of Puducherry under Section 49 of the Government of Union Territories Act, 1963.
2. Chapters I and II of this Report respectively contain audit observations on matters arising from examination of the Finance Accounts and Appropriation Accounts of the Government of Union Territory of Puducherry for the year ended 31 March 2016. Information has been obtained from the Government of Union Territory of Puducherry, wherever necessary.
3. Chapter III on 'Financial Reporting' provides an overview and status of the Union Territory Government's compliance with various financial rules, procedures and directives during the current year.
4. The Report containing the findings of Performance Audit and audit of transactions in various Departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and observations on Revenue Receipts is presented separately.



EXECUTIVE SUMMARY

Executive Summary

Based on the audited accounts of the Government of Union Territory of Puducherry (UT Government) for the year ending March 2016, this Report provides an analytical review of the Annual Accounts of the UT Government. The Report is structured in three Chapters.

Chapter I is based on the audit of Finance Accounts and makes an assessment of the Government's fiscal position as on 31 March 2016. It provides an insight into trends in receipts and expenditure, committed expenditure, borrowing pattern and fiscal status of the Government.

Chapter II is based on the audit of Appropriation Accounts and gives a description of appropriations and the manner in which the allocated resources were managed by the service delivery Departments.

Chapter III is an inventory of the Government's compliance with various reporting requirements and financial rules. The Report also has additional data collated from several sources in support of the findings.

Audit findings

1 Finances of the Union Territory Government

High share of Revenue Expenditure in total expenditure: The Revenue Expenditure of ₹ 5,285 crore during 2015-16 constituted 92.30 *per cent* of total expenditure. The committed expenditure such as salaries, pension and interest payments constituted around 52 *per cent* of Revenue Receipts and 50 *per cent* of Revenue Expenditure.

Enhanced Development Expenditure: Development Expenditure increased by ₹ 264 crore from ₹ 3,902 crore in 2014-15 to ₹ 4,166 crore in 2015-16. However, Development Expenditure, as a percentage of aggregate expenditure, marginally increased from 72 in 2014-15 to 73 in 2015-16.

Low return on investments: As of 31 March 2016, Government invested ₹ 1,018.52 crore in Government Companies and Co-operative Institutions. Though the average rate of interest on UT Government's borrowings was 7.5 *per cent*, the average rate of return on investments was around 0.3 *per cent* during 2011-12 to 2015-16.

High ratio of fiscal liabilities to GSDP: The outstanding fiscal liabilities increased from ₹ 5,441 crore in 2011-12 to ₹ 7,754 crore in 2015-16. The fiscal liabilities represented about 29 *per cent* of GSDP in 2015-16.

Maturity Profile: The maturity profile of the UT Government's Public debt indicates that nearly 62.65 *per cent* of the total Public debt is repayable within next seven years, which shows that UT Government is leading towards debt trap.

2 Financial Management and Budgetary control

- During 2015-16, expenditure of ₹ 5,894.47 crore was incurred against total grants and appropriations of ₹ 6,763.62 crore, resulting in overall savings of ₹ 869.15 crore (12.85 *per cent*).
- In 74 cases, where savings exceeded ₹ 50 lakh in each case and by more than 20 *per cent* of the total provision, no expenditure was incurred against the provision of ₹ 268.76 crore.
- There were persistent savings of more than ₹ 10 lakh in 22 grants during 2011-16. In 43 cases, the expenditure exceeded the original provision, resulting in excess expenditure of ₹ 161.93 crore. Out of total anticipated savings of ₹ 235.73 crore in six grants, ₹ 145.92 crore was not surrendered.

3 Financial Reporting

- There was pendency in furnishing of Utilisation Certificates by various grantee institutions for Grants-in-aid of ₹ 225.33 crore. The pendency ranged from one to more than nine years. Twenty four Autonomous Bodies/Authorities did not submit to Accountant General (Audit) their annual accounts due for the period upto 2014-15 as of March 2016. Fifteen Autonomous Bodies/Authorities had not submitted their accounts since 2008-09.
- Temporary advances aggregating to ₹ 402.14 crore, were pending adjustment by 276 Drawing and Disbursing Officers.
- The Departments of UT Government reported 334 cases of misappropriation, loss, theft, defalcation, etc., involving Government money of ₹ 44.78 crore upto March 2016. Final action on these cases was pending for periods ranging from one to more than 15 years.

CHAPTER I

FINANCES OF THE UNION TERRITORY GOVERNMENT

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FINANCES OF THE UNION TERRITORY GOVERNMENT

The Union Territory (UT) of Puducherry is located on the east coast of India and extends over an area of 490 sq.km. The UT consists of four regions, namely, Puducherry, Karaikal, Mahe and Yanam, geographically separated from each other. The UT is administered under the provisions of the Government of Union Territories Act, 1963. As per 2011 census, the UT's population was 12.48 lakh, which recorded a decadal growth rate of 28.13 *per cent* as compared to 2001 census. The population projection as per National Commission on population was 17 lakh during 2015-16 in the UT of Puducherry. The percentage of population below the poverty line was 7.7, which was lower than the all-India average of 29.5. The UT's Gross State Domestic Product (GSDP) in 2015-16, at current price, was ₹ 26,533 crore. The UT's literacy rate increased from 81.24 *per cent* (as per 2001 census) to 85.80 *per cent* (as per 2011 census). The per capita income of the UT stood at ₹ 2,12,604 as per 2011 census. General data relating to the UT is given in **Appendix 1.1**.

Gross State Domestic Product

Gross State Domestic Product (GSDP) is the market value of all officially recognised final goods and services produced within the UT in a given period of time. The growth of GSDP of the UT is an important indicator of the UT's economy as it indicates the standard of living of the UT's population. The trends in the annual growth of India's Gross Domestic Product (GDP) and UT's GSDP at current prices are indicated below in **Table 1.1**.

Table 1.1: Trend of growth of GDP and GSDP

	2011-12	2012-13	2013-14	2014-15	2015-16
India's GDP (₹ in crore)	87,36,039	99,51,344	1,12,72,764	1,24,88,205	1,35,76,086
Growth rate of GDP (percentage)	@	13.91	13.28	10.78	8.71
UT's GSDP (₹ in crore)	16,818	18,875	21,870	24,089	26,533
Growth rate of GSDP (percentage)	@	12.23	15.87	10.14	10.15

(Source : GSDP in Puducherry-Directorate of Economics and Statistics, Puducherry; India's GDP-Information from Ministry of Statistics and Programme Implementation and Accountants General)

@ Growth rate of GSDP not indicated, since comparison with the year 2010-11 could not be made as the base year has been revised to 2011-12

The terms and abbreviations used in this Report are listed in the Glossary at Page No. 86

1.1 Introduction

This Chapter provides a broad perspective of the finances of the Government of the UT of Puducherry during the current year and analyses critical changes in the major fiscal aggregates relative to the previous year, keeping in view the overall trends during the last five years. The structure of Government Accounts and the layout of the Finance Accounts are shown in **Appendix 1.1- Part B and Part C**. The methodology adopted for the assessment of the fiscal position of the UT is given in **Appendix 1.2**. A time series data on the UT Government finances is given in **Appendix 1.3**.

1.1.1 Summary of Current Year's Fiscal Transactions

Table 1.2 presents the summary of the UT Government's fiscal transactions during the current year (2015-16) *vis-à-vis* the previous year (2014-15), while **Appendix 1.4 - Part A** provides details of receipts and disbursements as well as the overall fiscal position during the current year.

Table 1.2 : Summary of Current Year's Fiscal Operations

(₹ in crore)

Receipts	2014-15	2015-16	Disbursements	2014-15	2015-16		
Section-A: Revenue					Non Plan	Plan	Total
Revenue receipts	4,758	5,088	Revenue expenditure	4,800	3,617	1,668	5,285
Tax Revenue	1,993	2,260	General services	1,417	1,415	54	1,469
Non-Tax Revenue	1,300	1,138	Social services	1,831	892	1,307	2,199
Share of Union Taxes/ Duties	Nil	Nil	Economic services	1,544	1,303	308	1,611
Grants from the Government of India	1,465	1,690	Grants-in-aid and Contributions	8	6	Nil	6
Section-B: Capital							
Miscellaneous Capital Receipts	Nil	Nil	Capital expenditure	614	-5	444	439
Recoveries of Loans and Advances	2	2	Loans and Advances disbursed	1	*	*	1
Public Debt receipts	704	741	Repayment of Public Debt	183	*	*	169
Contingency Fund	Nil	Nil	Contingency Fund	Nil	-	-	Nil
Public Account receipts	982	1,015	Public Account disbursements	845	*	*	938
Opening Cash Balance	1,232	1,235	Closing Cash Balance	1,235	*	*	1,249
Total	7,678	8,081	Total	7,678			8,081

(Source: Finance Accounts of respective years)

* Bifurcation of Plan and Non-Plan not available

Following are the significant changes during 2015-16 as compared to the previous year 2014-15:

- Revenue receipts increased by ₹ 330 crore due to increase in Tax Revenue by ₹ 267 crore and release of additional grants by

Government of India (GOI) by ₹ 225 crore, which was offset partially by reduction in Non-Tax Revenue of ₹ 162 crore.

- Revenue expenditure increased by ₹ 485 crore due to more expenditure on General Services (₹ 52 crore), Social Services (₹ 368 crore), Economic Services (₹ 67 crore), which was offset by less expenditure on Grants-in-aid (GIA) and Contributions (₹ 2 crore).
- Capital expenditure reduced by ₹ 175 crore.
- Public Account receipts and disbursements increased by ₹ 33 crore and ₹ 93 crore respectively during 2015-16.

1.1.2 Review of the fiscal situation

As UT of Puducherry was not covered under Finance Commission, Fiscal Responsibility and Budget Management (FRBM) Act was not enacted. However, fiscal road map based on the principles of GOI's FRBM Act had been prepared (June 2012) and approved by GOI. The target prescribed in the fiscal road map and target proposed in the budget are given in **Table 1.3**.

Table 1.3: Comparison of fiscal variable with road map for 2015-16

Fiscal variables	Target proposed in the fiscal road map	Target proposed in the budget	Actuals
Revenue deficit(-) / surplus (+) (₹ in crore)	(-) 14.23	(+) 1.67	(-) 197.33
Fiscal deficit / GSDP (per cent)	(-) 2.41	(-) 2.29	(-) 2.40
Ratio of total outstanding debt of the Government to GSDP (per cent)	29.28	Not available	29.22

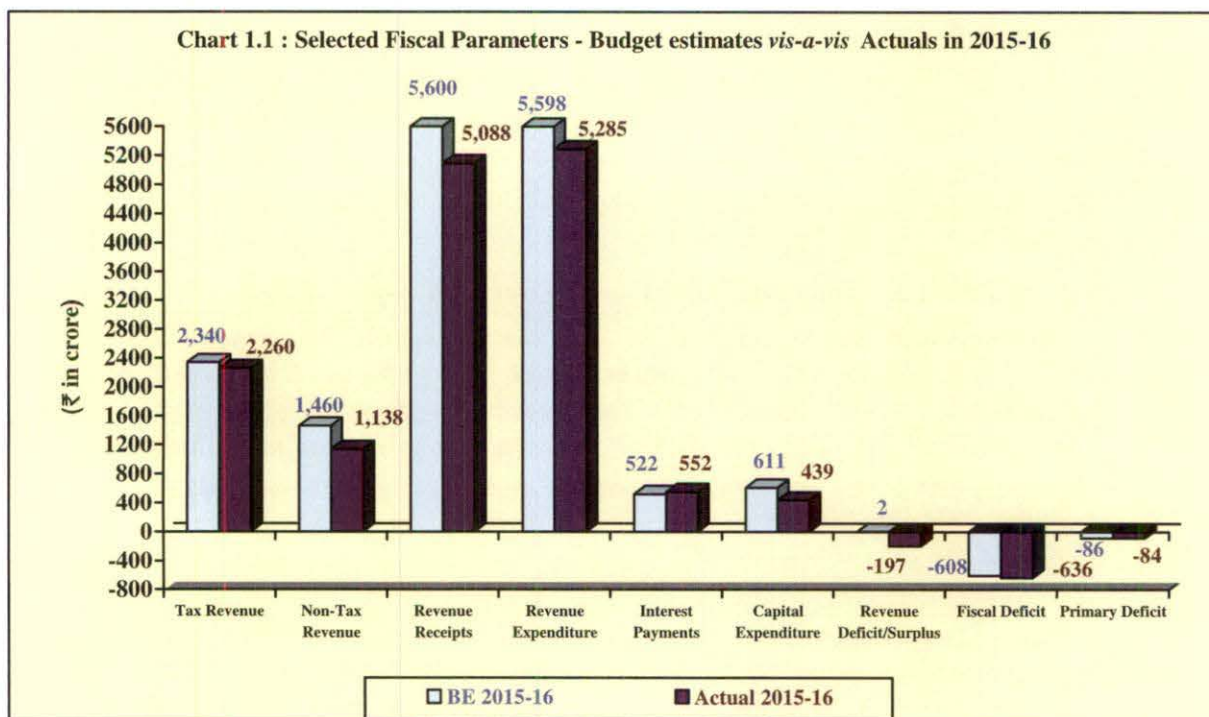
(Source: Finance Accounts, fiscal road map and budget documents)

As against the target proposed in the fiscal road map for revenue deficit of ₹ 14.23 crore, UT Government's revenue deficit was ₹ 197.33 crore, which was 14 times more than what was projected in the fiscal road map. Though the target proposed in the budget, however, showed revenue surplus, the UT of Puducherry was nowhere near even to the budgeted revenue surplus. This is indicative of the fact that the fiscal road map of Puducherry requires to be revisited with a realistic fiscal road map. The Chief Minister of Puducherry in his Budget Speech – 2015-16, had also mentioned that the UT Government had requested GOI to replace the current fiscal road map with a more practical road map based on the principles of the GOI's FRBM Act, which would enhance the performance of the Union Territory *vis-a-vis* the tax receipts and GSDP growth.

1.1.3 Budget estimates and actuals

The Budget papers presented by a State/UT Government provide description of the estimated revenue and expenditure for a particular fiscal year. The importance of accuracy in the estimation of revenue and expenditure is widely accepted in the context of effective implementation of fiscal policies for overall economic management. Deviations from the budget estimates are indicative of non-attainment of the desired fiscal objectives.

Chart 1.1 presents the budget estimates and actuals for some important fiscal parameters.



(Source: Finance Accounts and budget documents)

It can be seen from the chart above that the UT had witnessed shortfall in all the key fiscal parameters except interest payment and primary deficit as compared to the budget estimates. The reason for shortfall in actual revenue receipts was because of less Tax Revenue and Non-Tax Revenue Receipts as compared to the budgeted projections. The revenue expenditure and capital expenditure were also less than the budget estimates. Less Revenue expenditure was witnessed on all sectors other than Social Welfare and Nutrition and Other Social Services. Similarly, less capital expenditure was also noticed on Health and Family Welfare, Water Supply, Sanitation, Housing and Urban Development, Social Security and Welfare etc., under Social Services and Agriculture and Allied activities, Dairy Development, Fisheries, Irrigation and Flood Control, Ports and Light Houses, Energy and Tourism under Economic Services.

The variation between the budget estimate and the actual is shown in the **Table 1.4** below.

Table 1.4: Variation between Budget Estimate and Actuals

(₹ in crore)

Particulars	Budget Estimate	Actuals	Variation	Increase/Decrease in per cent
Revenue Receipts	5,600	5,088	(-) 512	(-) 9.14
Tax Revenue	2,340	2,260	(-) 80	(-) 3.42
Non-Tax Revenue	1,460	1,138	(-) 322	(-) 22.05
Grants- in-aid from GOI	1,800	1,690	(-) 110	(-) 6.11
Revenue Expenditure	5,598	5,285	(-) 313	(-) 5.59
Capital Expenditure	611	439	(-) 172	(-) 28.15

It may be seen from the table above that the gap between the estimates and actuals indicated that either the estimates were not realistic or the UT Government had not been able to collect the receipts as projected and could not spend as it should have done especially in respect of Capital Expenditure.

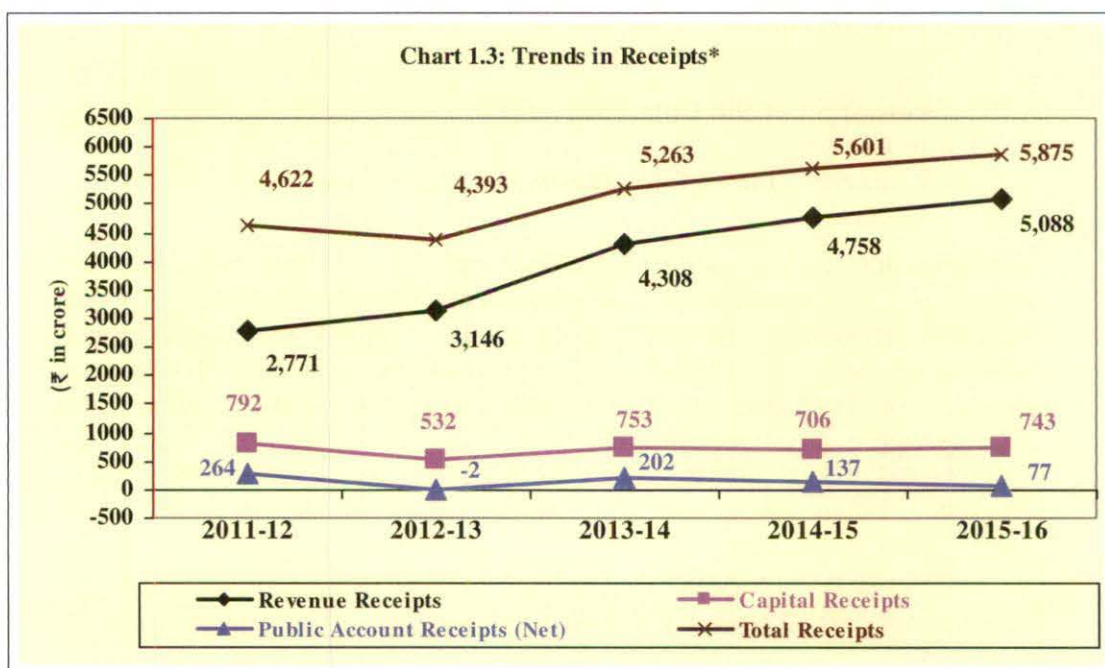
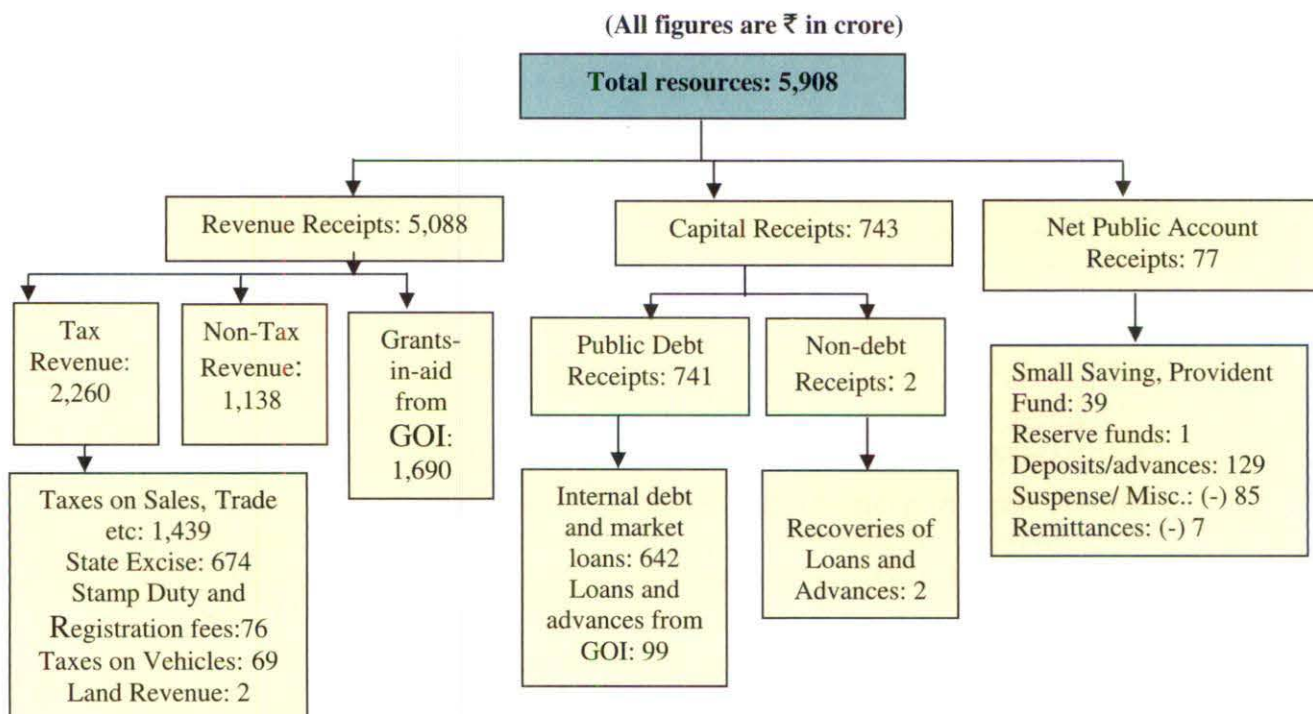
1.2 Resources of the Union Territory

1.2.1 Resources of the Union Territory as per Annual Finance Accounts

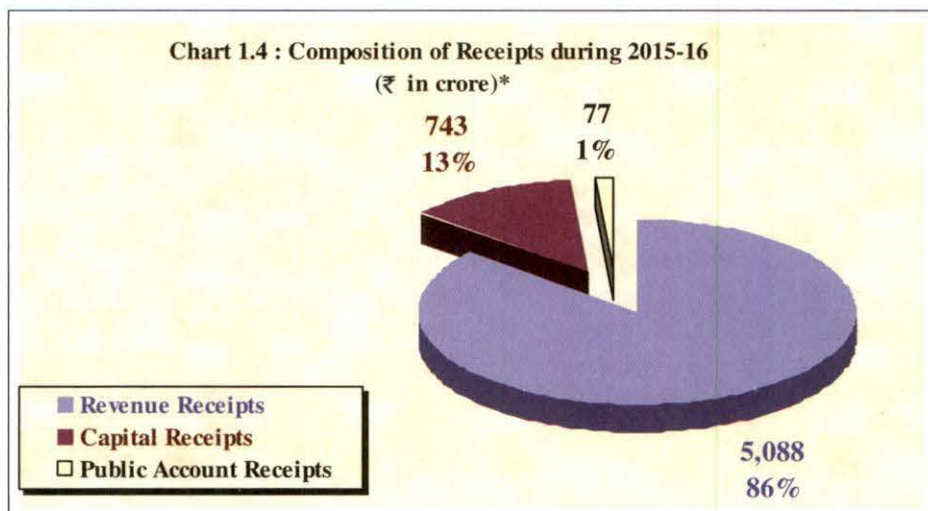
Revenue and Capital are the two streams of receipts that constitute resources of the Government. Revenue receipts consist of Tax Revenues, Non-Tax Revenues and GIA from GOI. Capital receipts comprise miscellaneous capital receipts such as recoveries of loans and advances, debt receipts from internal sources (market loans), loans and advances from GOI as well as accruals from the Public Account. **Chart 1.2** presents the receipts and disbursements of the UT during the current year, as recorded in its Annual Finance Accounts, while **Chart 1.3** depicts the trends in various components of the receipts during 2011-12 to 2015-16. **Chart 1.4** depicts the composition of resources during the current year.

The following flow **Chart 1.2** shows the components and sub-components of resources.

Chart 1.2: Components and sub-components of resources



(Source: Finance Accounts of respective years)
 * Total Receipts includes Net Receipts under Public Account



(Source: Finance Accounts of respective years)

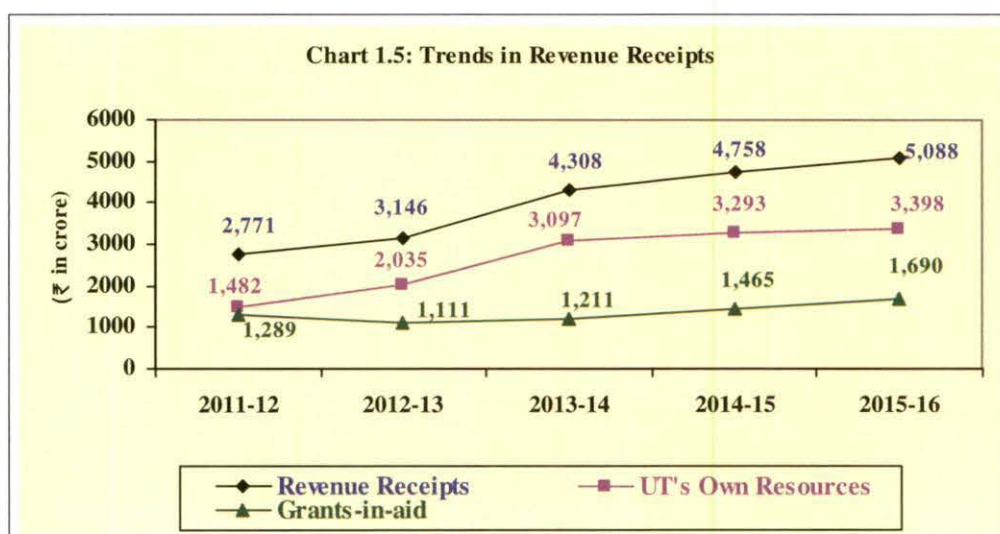
* Total Receipts includes Net Receipts under Public Accounts

Major part of the UT’s receipts consist of revenue receipts (86 per cent), followed by capital receipts (13 per cent) and Public Account receipts (one per cent).

Total receipts increased by ₹ 330 crore over the previous year, mainly due to increase in revenue receipts.

1.3 Revenue Receipts

Statement-14 of the Finance Accounts details the revenue receipts of the Government. The revenue receipts consist of the UT’s own tax and non-tax revenues and GIA from GOI. The trends of revenue receipts over the period 2011-12 to 2015-16 are presented in **Appendix 1.3** and depicted in **Chart 1.5**.



(Source: Finance Accounts of respective years)

Revenue receipts of UT increased by ₹ 330 crore (6.94 per cent) over the previous year. Tax Revenue and GIA from GOI increased by ₹ 267 crore and ₹ 225 crore respectively, which was offset by decrease in Non-Tax Revenue of ₹ 162 crore.

The trends of revenue receipts relative to GSDP are presented in **Table 1.5** below.

Table 1.5: Trends in Revenue Receipts relative to GSDP

	2011-12	2012-13	2013-14	2014-15	2015-16
Revenue Receipts (RR) (₹ in crore)	2,771	3,146	4,308	4,758	5,088
RR/GSDP (per cent)	16.48	16.67	19.70	19.75	19.18
Rate of growth of RR (per cent)	(-)13.41	13.53	36.94	10.44	6.94
UT's own taxes (₹ in crore)	1,329	1,917	1,904	1,993	2,260
Rate of growth of own taxes (per cent)	23.74	44.24	(-) 0.68	4.67	13.40
GSDP growth (per cent)	@	12.23	15.87	10.14	10.15
Buoyancy Ratios					
Revenue buoyancy with reference to GSDP (ratio)	@	1.10	2.33	1.03	0.68
UT's own tax buoyancy with reference to GSDP (ratio)	@	3.62	(-) 0.04	0.46	1.32

(Source: Finance Accounts of respective years)

@ Growth rate of GSDP not indicated, since comparison with the year 2010-11 could not be made as the base year has been revised to 2011-12

The GSDP, at the current prices, was estimated to increase from ₹ 24,089 crore in 2014-15 to ₹ 26,533 crore in 2015-16, representing growth of 10.15 per cent. While rate of growth of revenue receipts was 6.94 per cent in 2015-16, growth of own taxes increased to 13.40 per cent during the year.

The buoyancy ratio indicates elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. As against growth rate of GSDP of 10.15 per cent, the growth rate of own taxes was 13.40 per cent, indicating that growth of own taxes was more than the growth rate of GSDP. As a result, UT's own tax buoyancy¹ with reference to GSDP was 1.32 in 2015-16. While the revenue buoyancy² with reference to GSDP decreased from 1.03 in 2014-15 to 0.68 in 2015-16, UT's own tax buoyancy with reference to GSDP turned positive during 2014-15 (which stood at 0.46) and during 2015-16 it stood at 1.32.

1.3.1 Union Territory's Own Resources

The UT's performance in mobilisation of resources was assessed in terms of its own resources comprising revenue from its own tax and non-tax sources. The UT's actual Tax and Non-Tax Revenue for the year 2015-16

¹ Own Tax Buoyancy is the Rate of Growth of Tax Revenue with reference to the Rate of Growth of GSDP (ROG of OTR: 13.40/ROG of GSDP: 10.15=1.32)

² Revenue Buoyancy is the Rate of Growth of Revenue Receipts with reference to the Rate of Growth of GSDP (ROG of RR: 6.94/ROG of GSDP: 10.15=0.68)

vis-à-vis target proposed in the fiscal road map and budget estimates are given in **Table 1.6**.

Table 1.6: Tax and Non-Tax Revenue *vis-à-vis* budget estimates and target proposed in the fiscal road map

(₹ in crore)

	Target proposed in the fiscal road map	Budget estimate 2015-16	Actuals
Tax Revenue	3,625	2,340 ³	2,260
Non-Tax Revenue	155	1,460	1,138

(Source: Budget documents, Finance Accounts and details furnished by the Department)

The actual Tax Revenue was less by ₹ 1,365 crore (38 *per cent*) and ₹ 80 crore (3.42 *per cent*) than target proposed in the fiscal road map and budget estimate respectively. While Non-Tax Revenue was less by ₹ 322 crore (22 *per cent*) than budget estimates, it was more by ₹ 983 crore than fiscal road map target. This is indicative of the fact that the target fixed in fiscal road map is unrealistic and requires to be amended in line with the principles laid down in the GOI's FRBM Act in order to project the performance of the UT Government in more realistic way.

1.3.1.1 Tax Revenue

The details of gross collection in respect of major taxes and duties are given in **Table 1.7**.

Table 1.7: Components of UT's Tax receipts

(₹ in crore)

Revenue Head	2011-12	2012-13	2013-14	2014-15	2015-16	Percentage of increase in 2015-16 over previous year
Taxes on Sales, Trade, etc.	750	1,287	1,256	1,313	1,439	(+) 9.60
State Excise	447	504	512	545	674	(+) 23.67
Taxes on Vehicles	54	52	52	59	69	(+) 16.95
Stamp Duty and Registration fees	77	73	83	75	76	(+) 1.33
Land Revenue	1	1	1	1	2	100
Total	1,329	1,917	1,904	1,993	2,260	(+) 13.40

(Source: Finance Accounts of respective years)

The UT's Tax Revenue increased by ₹ 267 crore (13.40 *per cent*) in 2015-16, over the previous year, mainly due to increase in collection under Taxes on Sales and Trade (₹ 126 crore) and State Excise (₹ 129 crore).

³ Tax Revenue in 2014-15 was ₹ 1,993 crore against the budget estimate of ₹ 2,100 crore (Fiscal road map target was ₹ 3,021 crore). Hence, in view of the trend in Tax Revenue Receipts, the current year's budget estimate was fixed at a lower side

1.3.1.2 Non-Tax Revenue

The components of Non-Tax Revenue receipts are given in **Table 1.8**.

Table 1.8: Components of UT s Non-Tax receipts

(₹ in crore)

Revenue Head	2011-12	2012-13	2013-14	2014-15	2015-16	Variation in 2015-16 over previous year in percentage
Interest receipts	35	35	62	91	88	(-) 3.4
Dividends and Profits	4	1	6	2	4	(+) 100
Other Non-Tax receipts	114	82	1,125	1,207	1,046	(-) 13.3
Total	153	118	1,193	1,300	1,138	(-) 12.4

(Source: Finance Accounts of respective years)

The Non-Tax Revenue receipts decreased from ₹ 1,300 crore in 2014-15 to ₹ 1,138 crore in 2015-16. While interest receipts and other non-tax receipts decreased by ₹ 3 crore and ₹ 161 crore respectively, dividends and profits increased by ₹ two crore.

1.3.1.3 Grants-in-aid from GOI

The GIA received from GOI for the years 2011-12 to 2015-16 are given in **Table 1.9**.

Table 1.9: GIA from GOI

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Non-Plan grants	926.07	525.38	513.50	513.00	807.04
Grants for UT's Plan scheme	266.61	546.59	663.69	803.44	698.90
Grants for Centrally Sponsored schemes	96.01	38.80	33.32	148.36	183.92
Total	1,288.69	1,110.77	1,210.51	1,464.80	1,689.86
Percentage of increase/decrease of GIA over previous year	(-) 6.81	(-)13.81	8.98	21.01	15.36
Total grant as a percentage of revenue receipts	46.51	35.31	28.10	30.79	33.21

(Source: Finance Accounts of respective years)

GIA received from GOI as a percentage over previous year increased by 15.36 during 2015-16. The total grant as a percentage of revenue receipts increased from 30.79 in 2014-15 to 33.21 in 2015-16.

The overall GIA received during 2015-16 increased by ₹ 225 crore, due to increase of ₹ 294 crore in Non-Plan grants and ₹ 36 crore in grants for Centrally Sponsored schemes, which was offset by decrease of ₹ 105 crore under grants for UT's Plan schemes.

1.4 Capital Receipts

Public debt receipts, recoveries of loans and advances and miscellaneous capital receipts are the capital receipts of the UT Government. The trends in growth of capital receipts for the period from 2011-12 to 2015-16 are given in **Table 1.10**.

Table 1.10: Growth of capital receipts

(₹ in crore)

Source of receipts	2011-12	2012-13	2013-14	2014-15	2015-16
Capital receipts	792	532	753	706	743
Miscellaneous capital receipts	Nil	Nil	Nil	Nil	Nil
Recovery of loans and advances	4	3	3	2	2
Public debt receipts	788	529	750	704	741
Rate of growth of Public debt receipts (<i>per cent</i>)	(-) 7.73	(-) 32.87	41.78	(-) 6.13	5.26
Rate of growth of non-debt capital receipts (<i>per cent</i>)	Nil	(-) 25.00	Nil	(-) 33.33	Nil
Rate of growth of capital receipts (<i>per cent</i>)	(-) 7.69	(-) 32.83	41.54	(-) 6.24	5.24

(Source: Finance Accounts of respective years)

The capital receipts increased by ₹ 37 crore in 2015-16 entirely due to increase in Public Debt receipts.

1.5 Public Account Receipts

Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc., which do not form part of the Consolidated Fund, are kept in the Public Account and are not subject to vote by the UT Legislature. For Public Account Receipts, the Government acts as a banker. The balance amount after disbursements is the fund available with the Government for use for various activities. Public Account Receipts for the period from 2011-12 to 2015-16 are given in **Table 1.11**.

Table 1.11: Trends in composition of Public Account Receipts

(₹ in crore)

Resources under various heads	2011-12	2012-13	2013-14	2014-15	2015-16
Public Account Receipts	1,058.58	715.17	910.80	981.76	1,015.31
(a) Small savings, Provident Fund, etc.	246.41	257.16	266.34	289.93	303.43
(b) Reserve Fund	11.87	28.53	50.00	95.56	1.00
(c) Deposits and advances	323.49	259.70	269.59	195.80	392.45
(d) Suspense and miscellaneous	28.92	(-) 143.10	5.43	(-) 2.49	(-) 95.96
(e) Remittance	447.89	312.88	319.44	402.96	414.39

(Source: Finance Accounts of respective years)

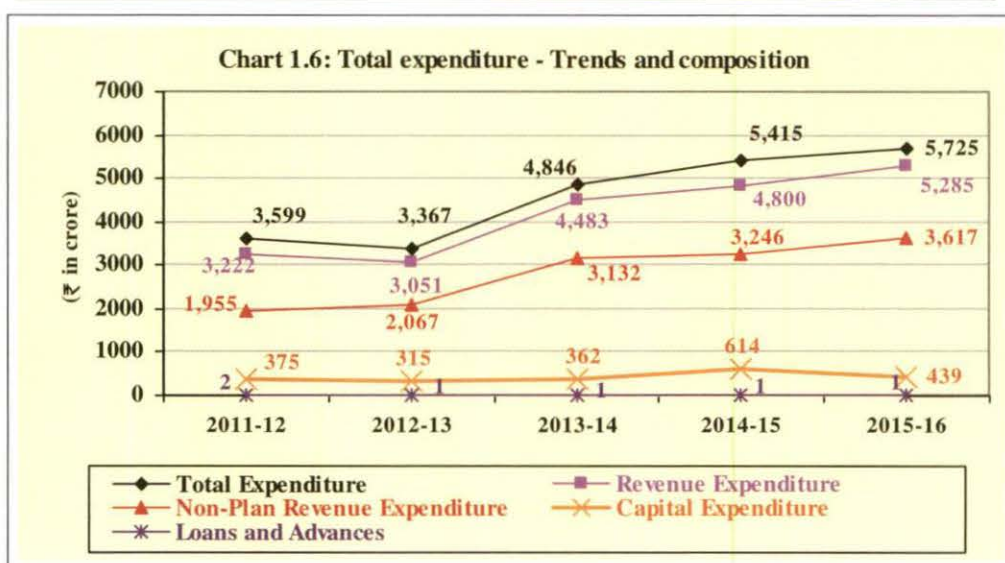
The Public Account Receipts increased from ₹ 981.76 crore in 2014-15 to ₹ 1,015.31 crore in 2015-16.

1.6 Application of Resources

Analysis of the allocation of expenditure at the UT Government level assumes significance since major expenditure responsibilities are entrusted with the UT Government functionaries. In view of budgetary constraints in raising public expenditure, that too financed by deficit or borrowings, it is important to ensure that in the process of ongoing fiscal correction and consolidation process, development expenditure is encouraged more rather than concentrating more on revenue expenditure.

1.6.1 Growth and Composition of Expenditure

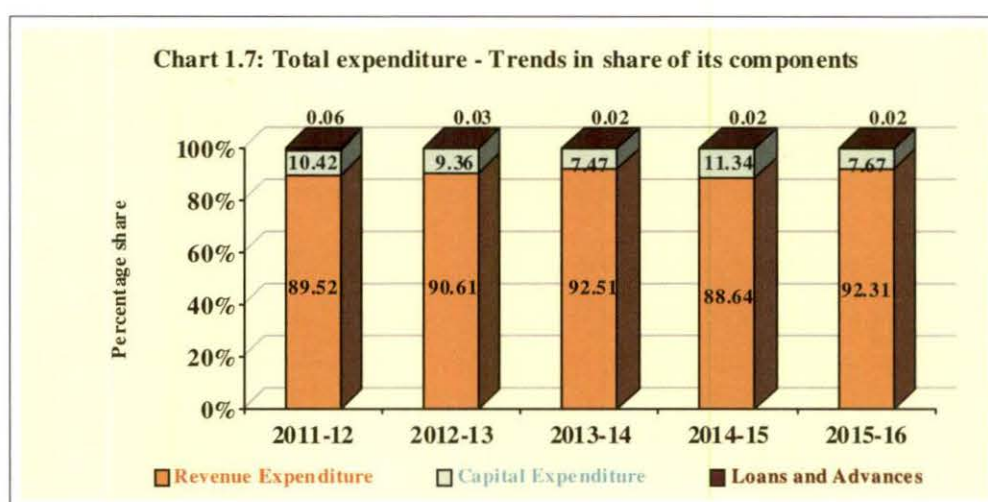
Chart 1.6 presents the trends and composition of total expenditure over a period of five years (2011-12 to 2015-16) and its composition in terms of 'economic classification' and 'expenditure by activities' is depicted respectively in **Charts 1.7 and 1.8**.



(Source: Finance Accounts of respective years)

Total expenditure⁴ of the UT increased by 5.72 per cent from ₹ 5,415 crore in 2014-15 to ₹ 5,725 crore in 2015-16. The revenue expenditure increased by ₹ 485 crore (10.1 per cent) and the capital expenditure decreased by ₹ 175 crore (28.5 per cent) during 2015-16 when compared to last year.

Revenue expenditure was 92.31 per cent of the total expenditure, of which, 68.44 per cent was the Non-Plan component. The capital expenditure accounted for 7.67 per cent of the total expenditure in 2015-16.

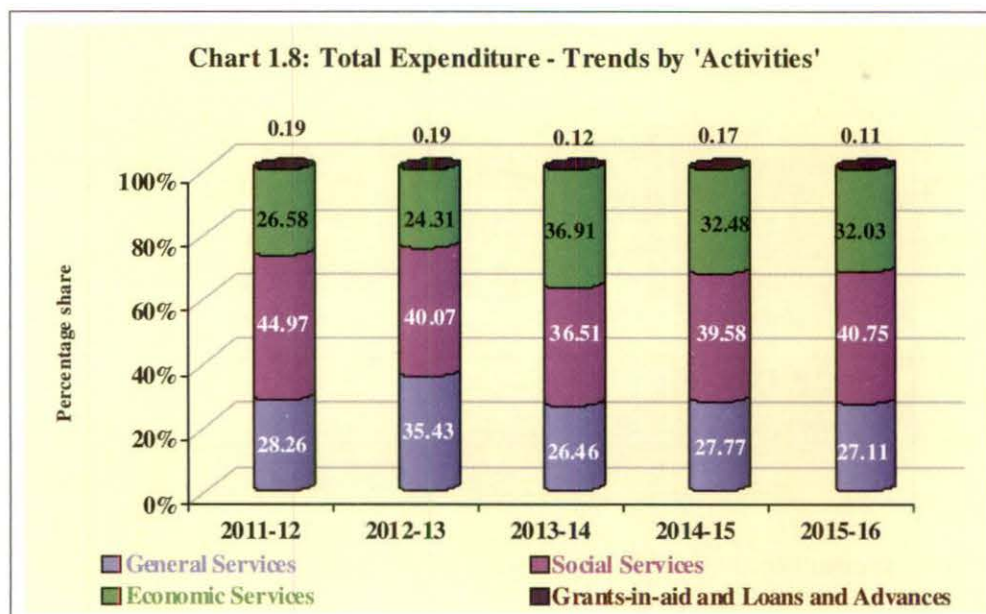


(Source: Finance Accounts of respective years)

It may be seen from **Chart 1.7** above that the Revenue expenditure as a share of Total expenditure had been increasing consistently over a period of five years. Only during 2014-15, the UT Government could marginally

⁴ Total expenditure includes revenue expenditure, capital expenditure and disbursement of loans and advances

contain the Revenue expenditure (88.64 per cent as compared to 92.51 per cent during 2013-14), which again shot up to 92.31 per cent in 2015-16.



(Source: Finance Accounts of respective years)

During 2015-16, expenditure on General Services, Social Services and Economic Services was 27.11, 40.75 and 32.03 per cent of the total expenditure respectively. The expenditure on General Services, Social Services and Economic Services increased by 3.19, 8.87 and 4.32 per cent respectively over the previous year.

1.6.2 Revenue expenditure

Revenue expenditure increased by ₹ 485 crore as compared to previous year. It constitutes 92.31 per cent of total expenditure of ₹ 5,725 crore during the year. Revenue deficit stood at 0.74 per cent of GSDP.

1.6.3 Committed Expenditure

The committed expenditure of the UT Government on the revenue account mainly consists of interest payments, expenditure on salaries and pensions and subsidies. **Table 1.12** presents the trends of expenditure on these components during 2011-12 to 2015-16.

Table 1.12: Components of Committed Expenditure

(₹ in crore)

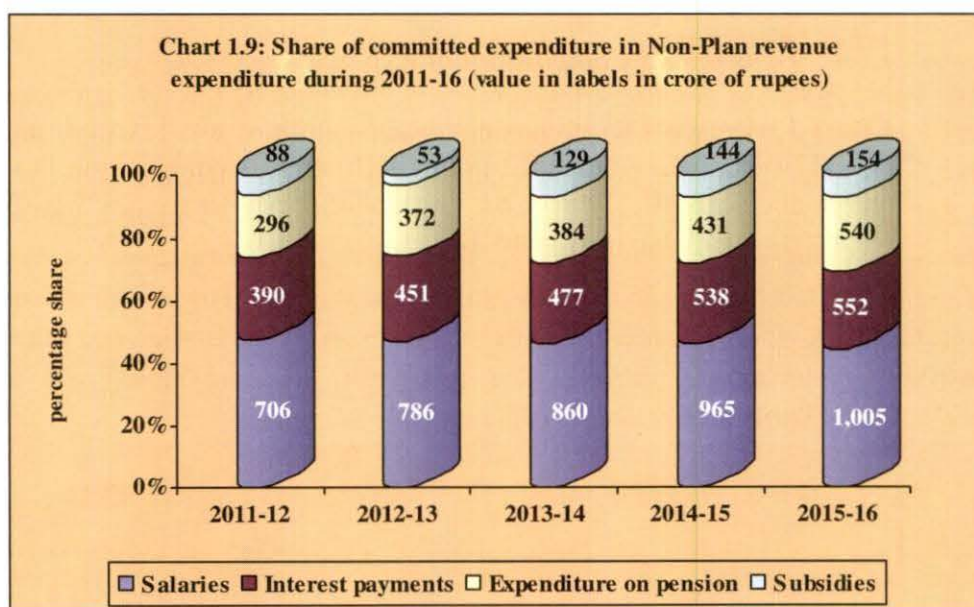
Components of Committed Expenditure	2011-12	2012-13	2013-14	2014-15	2015-16
Salaries, of which	956 (34)	1,063 (34)	1,172 (27)	1,332 (28)	1,377 (27)
Non-Plan Head	706	786	860	965	1,005
Plan Head**	250	277	312	367	372
Interest Payments	390 (14)	451 (14)	477 (11)	538 (11)	552 (11)
Expenditure on Pension	296 (11)	372 (12)	384 (9)	431 (9)	540 (11)
Subsidies	88 (3)	53 (2)	129 (3)	144 (3)	154 (3)
Total	1,730 (62)	1,939 (62)	2,162 (50)	2,445 (51)	2,623 (52)

Figures in bracket indicate percentage to revenue receipts
 ** Plan head also includes the salaries paid under Centrally Sponsored Schemes

(Source: Finance Accounts of respective years)

It may be seen from the table above that the total committed expenditure of the UT Government had been increasing consistently over the period of five years but as a percentage to revenue receipts, the UT Government had been able to contain the percentage to 52 from 62 in 2011-12.

Chart 1.9 presents the share of committed expenditure in Non-Plan revenue expenditure on salaries, interest payments and pension during 2011-12 to 2015-16.



(Source: Finance Accounts of respective years)

The committed expenditure (₹ 2,623 crore) increased continuously from 2011-12 to 2015-16 and constituted around 52 *per cent* of Revenue Receipts and 50 *per cent* revenue expenditure respectively during 2015-16.

Expenditure on salaries under Non-Plan and Plan during the current year was ₹ 1,005 crore and ₹ 372 crore respectively. During 2015-16, expenditure on salary increased by ₹ 45 crore (3 *per cent*) over the previous year and as a percentage of revenue receipts, it was around 27.

Pension payments increased by 25 *per cent* from ₹ 431 crore in 2014-15 to ₹ 540 crore in 2015-16 and it stood at around 11 *per cent* of revenue receipts.

Interest payments increased by ₹ 14 crore (around 3 *per cent*) in 2015-16 over the previous year mainly due to increase in internal debt, which had increased from ₹ 4,221 crore in 2014-15 to ₹ 4,812 crore in 2015-16 (around 14 *per cent*). The interest payments was 11 *per cent* of the total revenue receipts for the third year consecutively.

Subsidies which were three *per cent* of revenue receipts in 2015-16, represent the expenditure booked under the object head 'Subsidies' under Welfare of Scheduled Castes, Social Security and Welfare, Crop Husbandry, Animal Husbandry, Fisheries, Food Storage and Warehousing, Minor Irrigation, Village and Small Industries, Tourism and other General Economic Services. The all India percentage of subsidy against Revenue Receipts is 21.97 *per cent*, which is indicative of the fact that the UT had been doing well to contain the expenditure on subsidy within the all India percentage of 21.97 *per cent*.

1.6.4 Financial Assistance by UT Government to Local Bodies and other Institutions

The Panchayati Raj system in Puducherry is governed by the provisions of the Pondicherry Village and Commune Panchayat Act, 1973, which has devolved several powers to Village and Commune Panchayats. The Act was further amended in 1994, so as to conform to the 73rd amendment to the Constitution. In Puducherry, there are five Municipalities, 10 Commune Panchayats and 98 Village Panchayats. The quantum of assistance provided by way of grants and loans to Local Bodies and other institutions during the current year relative to the previous years is presented in Table 1.13.

Table 1.13: Financial Assistance to Local Bodies and other institutions

(₹ in crore)

Financial Assistance to Institutions	2011-12	2012-13	2013-14	2014-15	2015-16
(1)	(2)	(3)	(4)	(5)	(6)
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	25.15	28.09	37.08	50.56	45.96
Municipalities	48.37	23.43	44.89	43.98	53.83
Panchayati Raj Institutions	30.91	3.75	18.36	12.14	1.10
Development Agencies and Autonomous Bodies	302.86	263.03	348.59	459.75	433.37
Co-operatives	30.42	35.32	32.63	68.72	61.49
Other Institutions*	6.75	6.43	5.75	25.49	120.56
Total	444.46	360.05	487.30	660.64	716.31
Assistance as percentage of revenue expenditure	14	12	11	14	14

(Source: Information furnished by the Director of Accounts and Treasuries, Puducherry)

* Welfare societies and religious institutions

Financial assistance extended to Local Bodies and other institutions increased from ₹ 660.64 crore in 2014-15 to ₹ 716.31 crore in 2015-16. The increase was mainly due to more financial assistance given to Welfare societies and religious institutions.

1.7 Quality of Expenditure

The availability of better social and physical infrastructure in the UT generally reflects the quality of its expenditure. Improvement in the quality of expenditure basically involves three aspects, viz., adequacy of the expenditure (*i.e.*, adequate provisions for providing public services), efficiency of utilisation of funds and its effectiveness.

1.7.1 Adequacy of Public Expenditure

The expenditure responsibilities relating to the social and economic infrastructure are largely assigned to State/UT Governments. Enhancing human development levels requires the States/UTs to step up their expenditure on key Social Services like education, health, etc. **Table 1.14** analyses the fiscal priority (percentage of expenditure category to aggregate expenditure) of the UT Government with regard to development expenditure, social sector expenditure and capital expenditure during the

current year and compares the fiscal priority given to different categories of expenditure of the UT of Puducherry in 2012-13 and 2015-16.

Table 1.14 A: Fiscal priority of the UT in 2012-13 and 2015-16

Fiscal priority of the UT		AE/ GSDP	DE/AE	SSE/AE	CE/AE	ESE/AE	Expenditure on Education, Sports, Art and Culture/AE	Expenditure on Health and Family Welfare/AE
Puducherry (Percentage)	2012-13	18	64	40	9	24	15	9
	2015-16	21	73	41	8	32	12	9
General Category States (Percentage)	2012-13	14	70	38	14	30	18	5
	2015-16	16	71	36	15	34	16	4
AE: Aggregate Expenditure; DE: Development Expenditure; SSE: Social Sector Expenditure; CE: Capital Expenditure; ESE: Economic Sector Expenditure Development Expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed								

(Source: (1) Directorate of Economics and Statistics, Puducherry and (2) Finance Accounts for Expenditure figures)

It may be seen from the table above that the aggregate expenditure, as a percentage to GSDP, increased from 18 in 2012-13 to 22 in 2015-16, which showed that the UT Government of Puducherry spent higher proportion of its GSDP on aggregate expenditure in 2015-16.

While the percentage of Development expenditure to aggregate expenditure had increased from 64 in 2012-13 to 73 in 2015-16, there was a slight decline in Education, Sports, Art and Culture, where the percentage had decreased from 15 in 2012-13 to 12 in 2015-16. In respect of Health and Family Welfare, the percentage was static.

The table below analyses the fiscal priority set by the UT Government in key areas of Education, Sports, Art and Culture and Health and Family Welfare.

Table 1.14 B: Fiscal priority of the UT in 2012-13 and 2015-16

Fiscal priority of the UT		Per capita expenditure on Education, Sports, Art and Culture (in ₹)	Per capita expenditure on Health and Family Welfare (in ₹)
Puducherry	2012-13	4,135	2,412
	2015-16	5,536	3,902

Per capita expenditure on Education, Sports, Art and Culture and per capita expenditure on Health and Family Welfare increased from ₹ 4,135 and ₹ 2,412 in 2012-13 to ₹ 5,536 and ₹ 3,902 in 2015-16 respectively.

1.7.2 Efficiency of utilisation of funds

In view of the importance of public expenditure on development heads from the point of view of social and economic development, it is important for the UT Government to take appropriate expenditure rationalization measures and lay emphasis on provision of core public and merit goods⁵. Apart from improving the allocation towards development expenditure, the efficiency of utilisation of funds is also reflected by the ratio of capital expenditure to total expenditure (and/or GSDP) and the proportion of revenue expenditure being incurred on operation and maintenance of the existing social and economic services. The higher the ratio of these components to total expenditure (and/or GSDP), the better would be the quality of expenditure. **Table 1.15** depicts the trends in development expenditure relative to the aggregate expenditure of the UT during 2011-12 to 2015-16.

Table 1.15: Development Expenditure

(₹ in crore)

Components of Development Expenditure	2011-12	2012-13	2013-14	2014-15	2015-16
Development Expenditure (a to c)	2,575.35 (72)	2,168.24 (64)	3,558.19 (73)	3,902.36 (72)	4,165.91 (73)
a. Development Revenue Expenditure	2,249.43 (63)	1,907.25 (57)	3,243.06 (67)	3,375.71 (62)	3,809.86 (67)
b. Development Capital Expenditure	325.92 (9)	260.99 (8)	315.13 (6)	526.65 (10)	356.05 (6)
c. Development Loans and Advances	Nil	Nil	Nil	Nil	Nil

(Source: Finance Accounts of respective years)

Figures in bracket indicate percentage of aggregate expenditure

Development expenditure increased by ₹ 263.55 crore from ₹ 3,902.36 crore in 2014-15 to ₹ 4,165.91 in 2015-16. The development capital expenditure, as a percentage of aggregate expenditure, decreased from 10 in 2014-15 to 6 in 2015-16.

Table 1.16 provides the details of capital expenditure and the components of revenue expenditure incurred on the maintenance of selected social and economic services during 2014-15 and 2015-16.

⁵ **Core public goods** are goods which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good
Merit goods are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need rather than the ability and willingness to pay the Government and therefore wishes to encourage their consumption

Table 1.16: Efficiency of utilisation of funds in selected Social and Economic Services

(Percentage)

Social/Economic Infrastructure	2014-15		2015-16	
	Share of CE to TE	In RE, the share of S&W	Share of CE to TE	In RE, the share of S&W
Social Services (SS)				
General Education	2.23	72.99	3.10	73.58
Health and Family Welfare	2.19	62.31	1.70	57.45
Water Supply, Sanitation and Housing and Urban Development	28.50	23.16	29.96	8.31
Total (SS)	14.57	37.33	5.73	36.02
Economic Services (ES)				
Agriculture and Allied Activities	5.65	24.45	5.72	23.02
Irrigation and Flood Control	63.94	62.69	65.01	68.25
Power and Energy	5.50	9.08	3.76	6.30
Transport	61.11	39.49	72.02	58.77
Total (ES)	12.18	14.16	12.10	12.12
Total (SS+ES)	13.50	30.19	8.55	25.92
TE: Total Expenditure on the sector/services concerned; CE: Capital Expenditure; RE: Revenue Expenditure; S&W: Salaries and Wages				

(Source: Finance Accounts and figures furnished by the Director of Accounts and Treasuries for wages)

Expenditure on Social Services

The share of capital expenditure in the total expenditure under Health and Family Welfare decreased marginally, the share of General Education increased from 2.23 in 2014-15 to 3.10 in 2015-16 and Water Supply, Sanitation, Housing and Urban Development increased from 28.50 *per cent* in 2014-15 to 29.96 *per cent* in 2015-16. The share of salaries and wages in the revenue expenditure on Social Services decreased from 37.33 *per cent* in 2014-15 to 36.02 *per cent* in 2015-16.

Expenditure on Economic Services

The capital expenditure on Economic Services, as a percentage of total expenditure on Economic Services, decreased marginally from 12.18 in 2014-15 to 12.10 in 2015-16. The share of salaries and wages in the revenue expenditure on Economic Services decreased from 30.19 *per cent* in 2014-15 to 25.92 *per cent* in 2015-16.

1.8 Financial Analysis of Government Expenditure and Investments

The UT is expected to keep its fiscal deficit (and borrowings) not only at low levels but also meet its capital expenditure/investment (including loans and advances) requirements. In addition, in a transition to dependence on market based resources, the UT Government needs to initiate measures to earn adequate returns on its investments and recover its cost of borrowed funds, rather than bearing the same on its budget in the form of implicit subsidies. This section presents information on incomplete projects and a broad financial analysis of investments by the Government during the current year *vis-à-vis* the previous years.

1.8.1 Incomplete projects

The information pertaining to incomplete projects in the Public Works Department as on 31 March 2016 is given in **Table 1.17**.

Table 1.17: Profile of incomplete projects

(₹ in crore)

Department	No. of incomplete Projects*	Expenditure during the year	Cumulative expenditure as on 31.3.2016
Public Works Department	14	6.02	78.58

(Source: Finance Accounts)

* Only those projects which were scheduled to be completed before 31 March 2016 are included in the table

Failure to complete the projects on time led to escalation of project costs and delayed accrual of the projects' benefits to the society at large. Further, delays also resulted in postponement of revenue realisation from the projects. Out of the 14 incomplete projects, one project was scheduled to be completed in September 2011, but the work was yet to be completed and physical achievement was 80 *per cent* at the end of 2015-16. Similarly, another project which was scheduled to be completed in August 2014 had not yet been completed and physical achievement was just 25 *per cent* at the end of 2015-16.

1.8.2 Investment and returns

As of March 2016, Government invested ₹ 1,018.52 crore (₹ 711.23 crore in 14 Government Companies and one Statutory Corporation and ₹ 307.29 crore in 358 Co-operative Institutions) as indicated in **Table 1.18**. Though the average rate of interest on UT Government's borrowings was 7.5 *per cent*, the average rate of return on investment was only around 0.3 *per cent* during 2011-12 to 2015-16.

Table 1.18: Return on Investment

Investment/Return/Cost of Borrowings	2011-12	2012-13	2013-14	2014-15	2015-16
Investment at the end of the year (₹ in crore)	948.87	960.09	981.85	998.93	1,018.52
Return (₹ in crore)	3.51	1.01	6.30	1.63	3.93
Return (<i>per cent</i>)	0.4	0.1	0.6	0.2	0.4
Average rate of interest on Government borrowings (<i>per cent</i>)	7.8	8.0	7.7	7.9	7.5
Difference between interest rate and return (<i>per cent</i>)	7.4	7.9	7.1	7.7	7.1

(Source: Finance Accounts of respective years)

A performance based system of accountability should be put in place in the Government Companies / Statutory Corporations so as to derive profitability and improve efficiency in the service. The Government should ensure better value for money in investments by identifying the Companies/Corporations which are endowed with low financial but high socio-economic returns and justify if high cost borrowings are worth to be channelised there.

1.8.3 Loans and advances by UT Government

During 2015-16, Government did not provide any loans and advances to any institution/organisation. **Table 1.19** presents the outstanding loans and advances as on 31 March 2016 and interest receipts *vis-à-vis* interest payments during the last five years.

Table 1.19: Outstanding loans and interest received on loans and advances by the UT Government

(₹ in crore)

Quantum of Loans/Interest Receipts/ Cost of Borrowings	2011-12	2012-13	2013-14	2014-15	2015-16
Opening Balance	17.83	16.09	14.12	12.41	11.42
Amount advanced during the year	2.07	1.45	1.30	1.45	1.31
Amount repaid during the year	3.81	3.42	3.01	2.44	2.10
Closing Balance	16.09	14.12	12.41	11.42	10.63
Net increase (+)/ decrease (-)	(-) 1.74	(-) 1.97	(-) 1.71	(-) 0.99	(-) 0.79
Interest receipts	2.30	2.64	2.46	2.48	2.23
Interest receipts as percentage of outstanding loans and advances	13.56	17.47	18.55	20.81	20.22
Interest payments as percentage of outstanding fiscal liabilities of the UT Government	7.16	7.67	7.28	7.65	7.12
Difference between interest payments and interest receipts (<i>per cent</i>)	6.40	9.80	11.27	13.16	13.10

(Source: Finance Accounts of respective years)

The quantum of loan advanced decreased from ₹ 1.45 crore in 2014-15 to ₹ 1.31 crore in 2015-16 and repayments of loan by the loanees decreased from ₹ 2.44 crore in 2014-15 to ₹ 2.10 crore in 2015-16. The total amount of ₹ 1.31 crore advanced during the year was only loans and advances given to Government servants.

1.8.4 Cash balance and investment of cash balances

Table 1.20 shows the cash balance and investment of cash balances for 2014-15 and 2015-16.

Table 1.20: Cash balance and investment of cash balance

(₹ in crore)

	Opening balance on 1 April 2015	Closing balance on 31 March 2016
(a) General cash balance		
(i) Cash in treasuries	Nil	Nil
(ii) Deposit with RBI	0.15	(-) 0.56
(iii) Deposits with other banks	Nil	Nil
(iv) Local remittances	Nil	Nil
Total	0.15	(-) 0.56
(v) Investment held in cash balance investment account	987.88	984.17
General Cash balance ~ Total (a)	988.03	983.61
(b) Other cash balances and investments		
(vi) Departmental cash balances	0.41	0.91
(vii) Permanent Imprest	1.53	1.61
(viii) Investment out of earmarked funds	244.92	263.08
Total (b)	246.86	265.60
Grand Total (a) + (b)	1,234.89	1,249.21

(Source: Finance Accounts of respective years)

The cash balance increased from ₹ 1,234.89 crore in 2014-15 to ₹ 1,249.21 crore in 2015-16. During the year, the cash balance investment⁶ was ₹ 984.17 crore.

⁶ Cash Balance investment is the mandatory investment required to be done by each State/UT Government with RBI. This balance is the combined cash and cash equivalent balance of Consolidated Fund, Contingency Fund and Public Account

1.9 Assets and Liabilities

1.9.1 Growth and composition of Assets and Liabilities

Comprehensive accounting of fixed assets like land and buildings owned by the Government is not done in the existing Government accounting system. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. **Appendix 1.4 - Part B** gives an abstract of such liabilities and assets as on 31 March 2016, compared with the corresponding position on 31 March 2015. While the liabilities consist mainly of internal borrowings, loans and advances from the GOI, receipts from the Public Account and Reserve Funds, the assets comprise mainly the capital outlay, loans and advances given by the UT Government and cash balances. The ratio of cumulative assets to liabilities as on 31 March 2016 was 0.85, indicating that assets were not sufficient to meet the liabilities.

1.9.2 Fiscal Liabilities

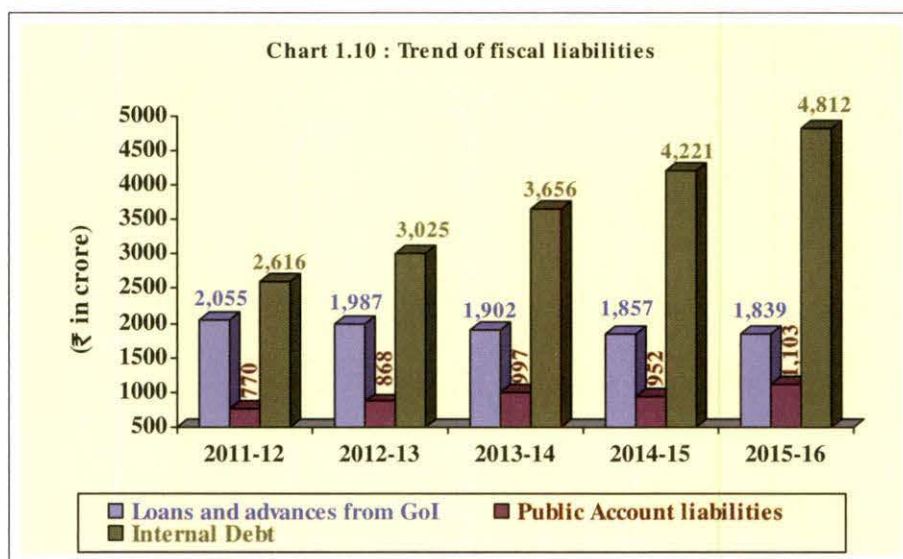
Fiscal liabilities are internal debt, loans and advances from GOI and the Public Account liabilities comprising small savings and provident fund, reserve funds and deposits. The trends in outstanding fiscal liabilities of the UT are presented in **Appendix 1.3**. The composition of fiscal liabilities for the period 2011-12 to 2015-16 is presented in **Chart 1.10** and the trends of fiscal liabilities relative to revenue receipts and GSDP are presented in **Table 1.21** below.

Table 1.21: Trend of fiscal liabilities

	2011-12	2012-13	2013-14	2014-15	2015-16
Fiscal liabilities (₹ in crore)	5,441	5,880	6,555	7,030	7,754
Rate of Growth of fiscal liabilities (per cent)	18.59	8.07	11.48	7.25	10.30
Percentage of revenue receipts	196	187	152	148	152
Percentage of GSDP	32	31	30	29	29

(Source: Finance Accounts of respective years)

It may be seen from the table above that though the fiscal liabilities of the UT Government had been increasing over the period of five years, the rate of growth had declined from 18.59 *per cent* in 2011-12 to 10.30 *per cent* in 2015-16. Even the fiscal liabilities as percentage to GSDP had also declined from 32 in 2011-12 to 29 in 2015-16, which is indicative of a good fiscal correction path adopted by the UT Government.



(Source: Finance Accounts of respective years)

The outstanding fiscal liabilities have shown a steady increase from ₹ 5,441 crore in 2011-12 to ₹ 7,754 crore in 2015-16. The fiscal liabilities at the end of 2015-16 represented 152 per cent of revenue receipts (₹ 5,088 crore) during the year.

While internal debts which constituted 60 per cent of total fiscal liabilities in 2014-15, increased to 62 per cent in 2015-16, loans and advances from GOI decreased from 26 to 24 per cent of the fiscal liabilities during the same period. The Public Account liabilities also increased from ₹ 952 crore in 2014-15 to ₹ 1,103 crore in 2015-16. The fiscal liabilities represented about 29 per cent of GSDP during 2015-16.

1.9.3 Contingent liabilities

Status of guarantees

Guarantees are liabilities contingent on the Consolidated Fund of the UT Government in case of defaults by borrowers for whom the guarantees have been extended.

Guarantees for the purpose of Administration of Union Territories, prior to the amendment of the Union Territories Act on 6 September 2001, were given by GOI under Article 292 of the Constitution of India. In the event of the guarantees being invoked, the payment would initially be charged to the Consolidated Fund of India and the amount subsequently recovered from the Government of the UT. Consequent to amendment of the UT Act on 6 September 2001 and issue of its notification by the Government of India on 10 May 2006, the Government of UT of Puducherry is empowered to give guarantees. As per Statement No.9 of the Finance Accounts, the maximum amount for which guarantees were given by UT Government and

GOI on behalf of the UT and outstanding guarantees for the last three years are given in **Table 1.22**.

Table 1.22: Guarantees given by the Government of India on behalf of the UT of Puducherry

Guarantees	2011-12	2012-13	2013-14	2014-15	2015-16
Maximum amount guaranteed (₹ in crore)	20.98	20.98	20.98	37.50	56.18
Outstanding amount of guarantees (₹ in crore)	5.83	5.25	4.95	27.80	44.48
Percentage of maximum amount guaranteed to total Revenue receipts	0.76	0.67	0.49	0.79	1.10

(Source: Finance Accounts of respective years)

As a percentage of revenue receipts, the maximum amount guaranteed increased from 0.79 in 2014-15 to 1.10 in 2015-16. No guarantee was invoked during any of the five years.

1.10 Debt Management

Apart from the magnitude of debt of the UT Government, it is important to analyse various indicators that determine the debt sustainability of the UT. This section assesses the sustainability of debt of the UT Government in sufficiency of non-debt receipts, net availability of borrowed funds⁷, burden of interest payments (measured by interest payments to revenue receipts ratio) and the maturity profile of the UT Government's debts.

Table 1.23 indicates the debt sustainability of the UT for a period of five years beginning from 2011-12.

Table 1.23: Debt Sustainability - Indicators and Trends

(₹ in crore)

Indicators of Debt Sustainability	2011-12	2012-13	2013-14	2014-15	2015-16
Rate of growth of outstanding debts* (percentage)	15.61	7.29	10.91	9.36	9.43
Debt [#] /GSDP (percentage)	27.78	26.55	25.41	25.23	25.07
Rate of growth of GSDP	@	12.23	15.87	10.14	10.15
Average interest rate of outstanding debt	8.28	8.54	8.36	8.50	8.18
Burden of Interest Payments (IP/RR) (percentage)	14.07	14.34	11.07	11.31	10.85

⁷ Defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption, indicating the net availability of borrowed funds

Indicators of Debt Sustainability	2011-12	2012-13	2013-14	2014-15	2015-16
Debt Repayment/Debt Receipts (percentage)	19.92	35.73	27.20	25.99	22.81
Net debt available to the UT Government	269.65	(-) 72.87	104.84	25.45	51.60
Maturity profile of internal debt and GOI loans (in years)					
0 – 1	189 (4.04)	203 (4.05)	212.74 (3.83)	221.63 (3.65)	233.58 (3.51)
1 – 3	625 (13.38)	424 (8.46)	448.60 (8.07)	819.99 (13.49)	1,191.79 (17.92)
3 – 5	707 (15.14)	756 (15.08)	1,114.87 (20.06)	1,279.76 (21.06)	1,549.06 (23.29)
5 – 7	1,115 (23.87)	1,168 (23.30)	1,426.65 (25.67)	1,467.49 (24.14)	1,192.30 (17.93)
7 and above	2,035 (43.57)	2,461 (49.11)	2,345.40 (42.20)	2,279.63 (37.50)	2,484.28 (37.35)
			9.96* (0.17)	9.96* (0.16)	Nil*
Outstanding Public debt as on 31 March 2016					6,651.01

(Source: Finance Accounts of respective years)

Figures in bracket represents percentage to total outstanding Public Debt.

Excluding Public Account liability

* Maturity profile not available due to non-receipt of terms and conditions from Ministry of Finance, New Delhi which was included in 2015-16 under 3-5 years

@ Growth rate of GSDP not indicated, since comparison with the year 2010-11 could not be made as the base year has been revised to 2011-12

The rate of growth of outstanding debt, which was at 15.61 *per cent* in 2011-12 had decreased to 9.43 *per cent* in 2015-16. A falling Debt-GSDP ratio can be considered as leading towards stability. The UT's Debt-GSDP ratio has been gradually decreasing from 2011-12 onwards and stood at 25.07 *per cent* during 2015-16, which is indicative of a prudent fiscal consolidation.

The burden of interest payment, which was 14 *per cent* of the Revenue receipts in 2011-12, decreased to 11 *per cent* in 2013-14 and remained the same during 2014-15 and 2015-16. The debt repayment to debt receipts, which was at 19.92 *per cent* in 2011-12, increased to 35.73 *per cent* during 2012-13 and thereafter, started declining and stood at 22.81 *per cent* during 2015-16. The net debt available to the UT Government drastically reduced from ₹ 269.65 crore in 2011-12 to ₹ 51.60 crore during 2015-16.

The maturity profile of the UT Government's Public debt indicates that nearly 62.65 *per cent* of the total Public debt is repayable within next seven years, which is very high.

Bunching of repayments in any particular year would cause financial stress to that year's budget. The maturity profile of the UT's debt indicates a year-on-year increase in its repayment burden. In UT, the greater portion

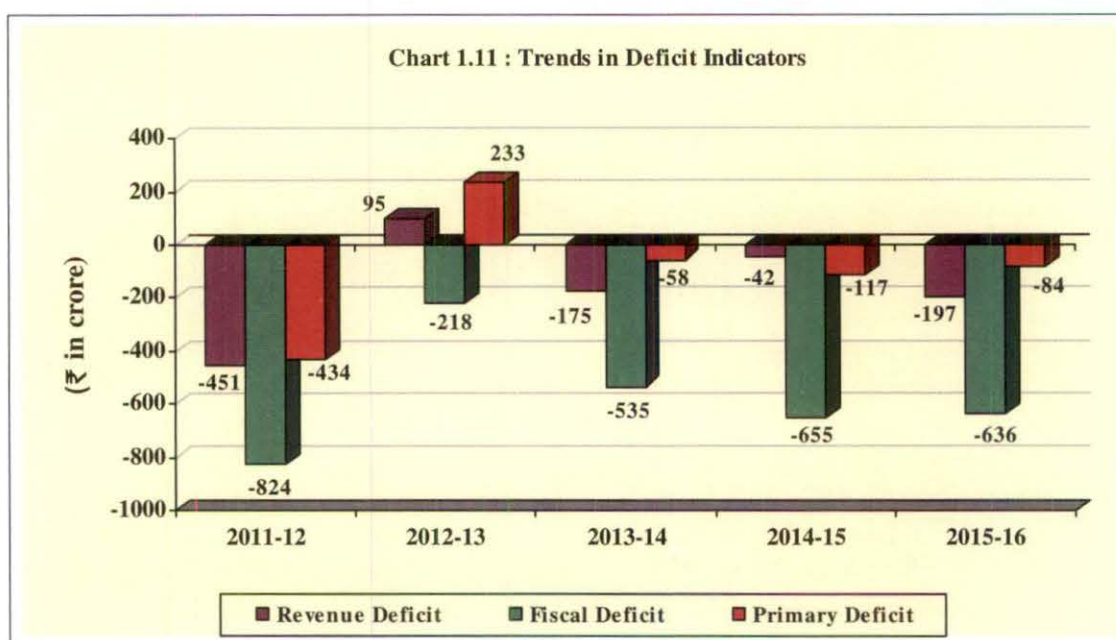
of repayments would happen between the 3rd and 7th years from borrowings and beyond seven years. Government could face challenges in order to meet the liabilities at that time.

1.11 Fiscal Imbalances

Three key fiscal parameters - revenue, fiscal and primary deficits - indicate the extent of overall fiscal soundness or imbalances in the finances of the UT Government during a specified period. The deficit in the Government accounts represents the gap between its receipts and expenditure. The nature of deficit is an indicator of the prudence of fiscal management of the Government. Further, the ways in which the deficit is financed and the resources are applied, are important pointers to its fiscal health. This section presents the trends, nature, magnitude and manner of financing these deficits.

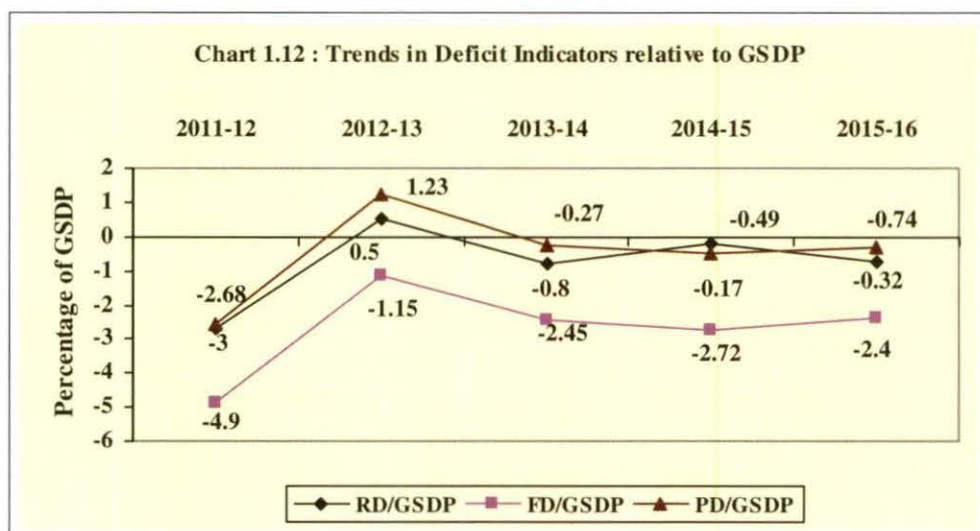
1.11.1 Trends in Deficits

Charts 1.11 and 1.12 present the trends in deficit indicators during the period 2011-12 to 2015-16.



(Source: Finance Accounts of respective years)

Chart 1.12 below depicts the trends in deficit indicators relative to GSDP of the UT of Puducherry for the period from 2011-12 to 2015-16.



(Source: Finance Accounts of respective years)

Revenue deficit indicates the excess of revenue expenditure over revenue receipts. The revenue deficit of ₹ 42 crore during 2014-15 increased to ₹ 197 crore in 2015-16 (increased by over 369 per cent). The fiscal deficit decreased marginally from ₹ 655 crore in 2014-15 to ₹ 636 crore in 2015-16 (3 per cent). The primary deficit also decreased from ₹ 117 crore in 2014-15 to ₹ 84 crore (28 per cent) in 2015-16.

1.11.2 Composition of Fiscal Deficit and its Financing Pattern

The financing pattern of the fiscal deficit has undergone a compositional shift as reflected in **Table 1.24**.

Table 1.24: Components of Fiscal Deficit and its Financing Pattern

(₹ in crore)

Sl. No.	Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
Split up of Fiscal Deficit		824	218	535	655	636
1	Revenue Deficit(-)/Surplus(+)	(-)451	(+) 95	(-) 175	(-) 42	(-) 197
2	Net Capital Expenditure	375	315	362	614	439
3	Net Loans and Advances	(+)2	(+) 2	(+) 2	(+) 1	--
Financing Pattern of Fiscal Deficit*						
1	Market Borrowings	703	409	630	566	591
2	Loans from GOI	(-) 72	(-) 69	(-) 84	(-) 46	(-) 18
3	Small Savings, PF etc.	19	14	33	51	39
4	Deposits and Advances	203	71	80	(-) 34	129
5	Suspense and Miscellaneous	25	(-)132	6	(-) 25	(-) 85
6	Remittances	5	17	32	50	(-) 7
7	Reserve Funds	12	29	50	96	1
	Total	895	339	747	658	650
8	Overall Surplus/Deficit (cash balance)	71	121	212	3	14

* All these figures are net of disbursements/outflows during the year

(Source: Finance Accounts of respective years)

The fiscal deficit decreased by ₹ 19 crore during 2015-16, which was due to decrease in capital expenditure from ₹ 614 crore in 2014-15 to ₹ 439 crore in 2015-16, which was partly offset by increase in revenue deficit. The increase in fiscal deficit, along with increase in interest payments by ₹ 14 crore, led to primary deficit of ₹ 84 crore during the year. The UT had been increasingly relying on market borrowings for financing its fiscal deficit.

The Fourteenth Finance Commission (FC-XIV) had recommended that reduction of fiscal deficit and revenue deficit, relative to GSDP by 1.4 percentage points each, as well as a reduction in the primary deficit, relative to GSDP by 0.2 percentage point would improve in the fiscal position of a State/UT. In respect of UT of Puducherry, the fiscal deficit and the primary deficit relative to GSDP had been reduced by 33 per cent and 40 per cent respectively during 2015-16. The revenue receipt relative to GSDP had increased considerably over the previous year which was well ahead of the FC-XIV recommendations. There is a need to ensure that the momentum gained to improve the fiscal position of the UT of Puducherry is maintained in the forthcoming years.

1.11.3 Quality of Deficit/Surplus

The bifurcation of the primary deficit as shown in **Table 1.25** indicates the extent to which the deficit was on account of enhancement in capital expenditure, which may have been desirable to improve the productive capacity of the UT's economy.

Table 1.25: Primary Deficit/Surplus - Bifurcation of Factors

(₹ in crore)

Year	Revenue Receipts	Recovery of Loans and Advances	Non-debt receipts	Primary Revenue Expenditure	Capital Expenditure	Loans and Advances disbursed	Primary Expenditure	Primary Revenue Deficit (-) / Surplus (+)	Primary Deficit (-) / Surplus (+)
(1)	(2)	(3)	(4 (2+3))	(5)	(6)	(7)	(8 (5+6+7))	(9 (2-5))	(10 (4-8))
2011-12	2,771	4	2,775	2,832	375	2	3,209	(-) 61	(-) 434
2012-13	3,146	3	3,149	2,600	315	1	2,916	546	233
2013-14	4,308	3	4,311	4,006	362	1	4,369	302	(-)58
2014-15	4,758	2	4,760	4,262	614	1	4,877	496	(-) 117
2015-16	5,088	2	5,090	4,734	439	1	5,174	354	(-) 84

(Source: Finance Accounts of respective years)

As capital expenditure decreased from ₹ 614 crore in 2014-15 to ₹ 439 crore in 2015-16, primary deficit decreased from ₹ 117 crore in 2014-15 to ₹ 84 crore in 2015-16. Primary revenue surplus decreased from ₹ 496 crore in 2014-15 to ₹ 354 crore in 2015-16. This is indicative of the fact that there was a disproportionate increase in the primary revenue expenditure as compared to the Revenue Receipts.

1.12 Conclusion

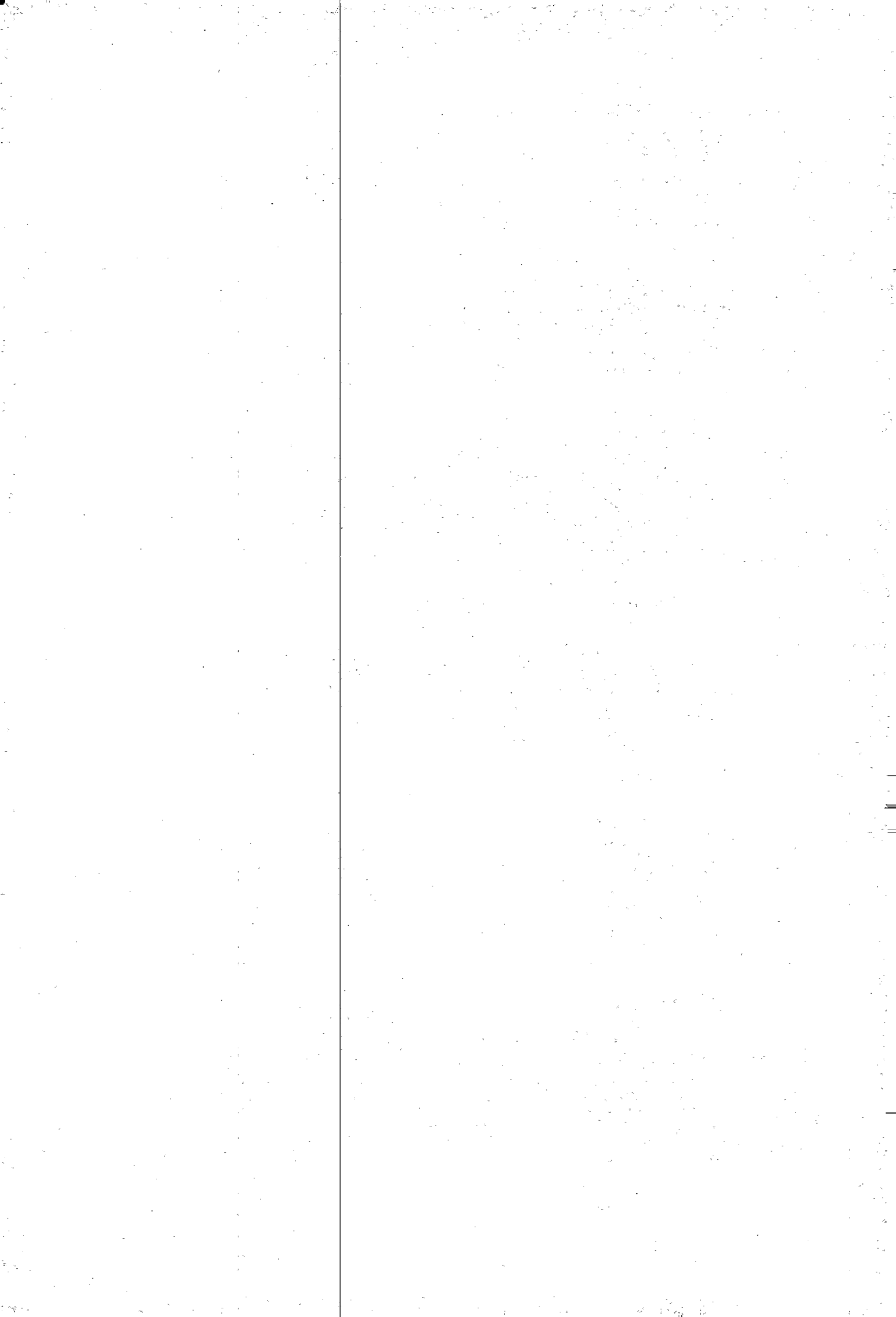
High share of Revenue Expenditure in total expenditure: The Revenue Expenditure of ₹ 5,285 crore during 2015-16 constituted 92.30 *per cent* of total expenditure. The committed expenditure such as salaries, pension and interest payments constituted around 52 *per cent* of Revenue Receipts and 50 *per cent* of Revenue Expenditure.

Enhanced Development Expenditure: Development Expenditure increased by ₹ 264 crore from ₹ 3,902 crore in 2014-15 to ₹ 4,166 crore in 2015-16. However, Development Expenditure, as a percentage of aggregate expenditure, marginally increased from 72 in 2014-15 to 73 in 2015-16.

Low return on investments: As of 31 March 2016, Government invested ₹ 1,018.52 crore in Government Companies and Co-operative Institutions. Though the average rate of interest on UT Government's borrowings was 7.5 *per cent*, the average rate of return on investments was around 0.3 *per cent* during 2011-12 to 2015-16.

High ratio of fiscal liabilities to GSDP: The outstanding fiscal liabilities increased from ₹ 5,441 crore in 2011-12 to ₹ 7,754 crore in 2015-16. The fiscal liabilities represented about 29 *per cent* of GSDP in 2015-16.

Maturity Profile: The maturity profile of the UT Government's Public debt indicates that nearly 62.65 *per cent* of the total Public debt is repayable within next seven years, which shows that UT Government is leading towards debt trap.



CHAPTER II

FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

CHAPTER II

FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

2.1 Introduction

2.1.1 Appropriation Accounts are accounts of the expenditure, voted and charged, of the Government for each financial year, compared with the amounts of the voted grants and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Acts. These Accounts list the original budget estimates, supplementary grants, surrenders and re-appropriations distinctly and indicate the actual capital and revenue expenditure on various specified services *vis-à-vis* those authorised by the Appropriation Act in respect of both charged and voted items of budget. The Appropriation Accounts are complementary to the Finance Accounts.

2.1.2 Audit of appropriations by the Comptroller and Auditor General of India seeks to ascertain whether the expenditure actually incurred under various grants was within the authorisation given under the Appropriation Acts and whether the expenditure required to be charged under the provisions of the Government of Union Territories Act, 1963 was so charged. It also ascertains whether the expenditure so incurred was in conformity with the law, relevant rules and regulations and instructions.

2.2 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2015-16 against 42 grants/appropriations is given in **Table 2.1**.

Table 2.1: Summarised position of actual expenditure vis-à-vis Original/Supplementary provisions

(₹ in crore)

	Nature of expenditure	Original grant/ appropriation	Supplementary grant/ appropriation	Total	Actual expenditure ¹	Saving (-)/ Excess (+)	Amount surrendered	Amount surrendered on 31 March	Percentage of savings surrendered by 31 March
Voted	I Revenue	5,073.88	255.09	5,328.97	4,725.69	(-) 603.28	353.46	353.46	58.59
	II Capital	629.47	3.35	632.82	422.16	(-) 210.66	103.10	103.10	48.94
	III Loans and Advances	2.00	Nil	2.00	1.31	(-) 0.69	0.55	0.55	79.71
Total - Voted		5,705.35	258.44	5,963.79	5,149.16	(-) 814.63	457.11	457.11	56.11
Charged	IV Revenue	524.65	37.80	562.45	559.60	(-) 2.85	0.77	0.77	27.02
	V Capital	Nil	17.38	17.38	16.96	(-) 0.42	Nil	Nil	Nil
	VI Public Debt- Repayment	220.00	Nil	220.00	168.75	(-) 51.25	51.24	51.24	99.98
Total - Charged		744.65	55.18	799.83	745.31	(-) 54.52	52.01	52.01	95.58
Grand Total		6,450.00	313.62	6,763.62	5,894.47	(-) 869.15	509.12	509.12	58.58

(Source: Appropriation Accounts and Budget documents for 2015-16)

The overall savings of ₹ 869.15 crore was result of savings of ₹ 606.13 crore in 31 grants and 12 appropriations under Revenue Section, ₹ 211.08 crore in 11 grants and six appropriations under Capital Section and ₹ 51.94 crore in two grants and one appropriation under Loan Section. The overall savings worked out to 12.85 per cent of total provision including supplementary provision made against the respective grants in 2015-16.

2.3 Financial Accountability and Budget Management

2.3.1 Appropriations vis-à-vis Allocative Priorities

During 2015-16, savings of more than ₹ 10 crore occurred in each case (12 grants) under capital and revenue heads amounting to ₹ 731.93 crore (84.21 per cent of total savings of ₹ 869.15 crore). The percentage of savings ranged between 5 and 60 as indicated in Table 2.2.

¹ Excludes recoveries shown as reduction of expenditure

Table 2.2: List of grants with savings of ₹ 10 crore and above

(₹ in crore)

Sl. No.	Name of the Grant	Original	Supplementary	Total	Actual Expenditure	Savings	Percentage
Revenue-Voted							
1	06 - Revenue and Food	182.89	112.77	295.65	269.09	26.56	8.98
2	09 - Secretariat	56.89	0.00	56.89	31.97	24.92	43.80
3	10 - District Administration	279.16	0.00	279.16	181.07	98.09	35.14
4	12 - Police	189.33	0.00	189.33	174.24	15.09	7.97
5	16 - Public Works	163.68	0.00	163.68	142.99	20.69	12.64
6	17 - Education	835.49	0.00	835.49	694.68	140.81	16.85
7	18 - Medical	552.34	0.00	552.34	478.33	74.01	13.40
8	21 - Social Welfare	629.67	16.81	646.48	615.35	31.13	4.82
9	24 - Agriculture	144.28	0.00	144.28	110.98	33.30	23.08
10	27 - Community Development	41.21	8.62	49.83	29.02	20.81	41.76
11	29 - Electricity	1,163.76	0.00	1,163.76	1,103.00	60.76	5.22
	Total	4,238.70	138.20	4,376.89	3,830.72	546.17	12.48
Capital-Voted							
12	16 - Public Works	393.86	0.00	393.86	309.92	83.94	21.31
13	29 - Electricity	105.19	0.00	105.19	56.82	48.37	45.98
14	32 - Building Programmes	97.92	0.00	97.92	44.47	53.45	54.59
	Total	596.97	0.00	596.97	411.21	185.76	31.12
	Grand Total	4,835.67	138.20	4,973.86	4,241.93	731.93	14.72

(Source: Appropriation Accounts for 2015-16)

It was noticed that in 246 cases (sub-heads), savings exceeded ₹ 50 lakh in each case and by more than 20 per cent of the total provision (**Appendix 2.1**). Further, in respect of 74 out of the 246 cases, no expenditure was incurred against the provision of ₹ 268.76 crore.

2.3.2 Persistent savings

In 22 grants, during the last five years, there were persistent savings of more than ₹ 10 lakh as indicated in **Table 2.3**.

Table 2.3: List of grants having persistent savings of more than ₹ 10 lakh during 2011-16

(₹ in crore)

Sl. No.	Number and name of the Grant		Amount of savings				
			2011-12	2012-13	2013-14	2014-15	2015-16
		Revenue - Voted					
1	01	Legislative Assembly	1.00	2.12	1.03	2.36	2.86
2	06	Revenue and Food	2.98	847.80	2.98	12.57	26.56
3	08	Transport	20.89	2.99	4.78	0.83	1.14
4	09	Secretariat	15.37	1.85	16.07	5.88	24.92
5	10	District Administration	214.82	222.83	61.34	202.92	98.09
6	12	Police	29.76	51.42	15.77	8.44	15.09
7	13	Jails	1.35	1.24	0.23	0.65	4.17
8	16	Public Works	2.73	113.37	9.73	4.73	20.69
9	17	Education	82.45	128.62	32.33	12.70	140.81
10	18	Medical	70.68	126.73	1.91	2.05	74.01
11	19	Information and Publicity	72.56	122.78	5.18	4.62	7.37
12	20	Labour and Employment	1.82	3.06	1.60	2.38	4.66
13	21	Social Welfare	78.34	144.72	5.45	10.84	31.13
14	22	Co-operation	4.48	24.26	1.60	0.15	2.76
15	23	Statistics	0.93	1.31	1.35	1.00	1.30
16	24	Agriculture	39.63	50.94	12.06	45.33	33.30
17	25	Animal Husbandry	13.28	8.09	2.09	2.70	8.11
18	27	Community Development	1.67	4.21	0.47	19.40	20.81
19	28	Industries	1.70	32.33	5.00	0.62	5.78
20	29	Electricity	20.25	39.30	169.96	189.98	60.76
21	32	Building Programmes	9.15	22.21	0.78	4.92	7.42
	Total		685.84	1952.18	351.71	535.07	591.74
		Capital - Voted					
22	16	Public Works	342.39	62.27	64.10	32.77	83.94
23	29	Electricity	78.82	41.37	6.02	16.89	48.38
24	30	Ports and Pilotage	0.25	0.78	0.40	4.98	7.94
25	32	Building Programmes	76.59	70.19	38.67	31.23	53.45
	Total		498.05	174.61	109.19	85.87	193.71

(Source: Appropriation Accounts of respective years)

2.3.3 Excess expenditure

In 43 sub-heads, expenditure aggregating ₹ 423.46 crore exceeded the original provision by ₹ 50 lakh or more in each case and by more than 20 per cent of

the total provision, resulting in excess expenditure of ₹ 161.93 crore (Appendix 2.2).

2.3.4 Excessive/unnecessary re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings were anticipated, to another unit where additional funds are needed. It was noticed that during 2015-16, re-appropriation order was issued on 31 March 2016 for ₹ 385.44 crore. Issue of re-appropriation order at the fag end of financial year dilutes the process of budgeting and expenditure control. Further, it also indicated that re-appropriation orders were proposed *ex post facto* to cover the expenses already incurred during the year without necessary provision in the respective heads. As a result, expenditure of ₹ 2.97 crore was incurred (Appendix 2.3 - Part B) in 17 cases without any provision. Further, the re-appropriations made were proved unnecessary or excessive in 88 sub-heads as detailed in Appendix 2.3 - Part A. Out of this, in respect of 30 cases, no expenditure was incurred resulting in saving of ₹ 72.93 crore.

2.3.5 Substantial surrenders

Substantial surrenders (cases where more than 50 per cent of the total provision was surrendered and was more than ₹ 10 lakh) were made in 119 sub-heads on account of either non-implementation or slow implementation of the schemes/programmes (Appendix 2.4). Out of the total provision of ₹ 277.27 crore in these 119 sub-heads, ₹ 227.36 crore (82 per cent) was surrendered and in respect of 28 sub-heads, entire provision (₹ 32.97 crore) was surrendered.

2.3.6 Anticipated savings not surrendered

Out of total savings of ₹ 869.15 crore, an amount of ₹ 509.12 crore was surrendered on 31 March 2016. It was noticed that in respect of six grants/appropriations, which had a saving of ₹ 235.73 crore (saving of ₹ one crore and above), an amount of ₹ 145.92 crore (16.79 per cent of total savings) was not surrendered, details of which are given in Appendix 2.5. This indicated inadequate financial control and non-utilisation of funds for other development purposes, since surrenders were made on the last day of the financial year.

2.3.7 Rush of expenditure

According to Rule 56 (3) of the General Financial Rules, rush of expenditure, particularly in the closing months of the financial year, should be avoided. Contrary to this, in respect of 73 sub-heads listed in Appendix 2.6, expenditure exceeding ₹ 10 lakh and by more than 50 per cent of the total expenditure for the year was incurred in March 2016.

We observed that during the last quarter of 2015-16, the Government had incurred an expenditure of ₹ 194.87 crore (84.39 per cent) in respect of 73 sub-heads of which ₹ 188.27 crore (81.53 per cent) alone was spent in March 2016. Uniform flow of expenditure, which is a primary requirement of budgetary control mechanism and sound financial management, was not maintained. Appropriate action needs to be taken to regulate and systematise the procedure to avoid heavy expenditure in the closing month of the financial year.

2.3.8 Expenditure on Centrally Sponsored Schemes

The total provision under Centrally Sponsored Schemes (CSS) after re-appropriation stood at ₹ 295.96 crore in 134 sub-heads. Out of this, in respect of 78 sub-heads, which had a provision of ₹ 250.01 crore, ₹ 131.85 crore (52.74 per cent) alone was spent. It was noticed that the expenditure was less than 50 per cent of the provision in respect of 39 sub-heads, while no expenditure was incurred in respect of 56 sub-heads, which had provision of ₹ 49.75 crore.

2.4 Comment on budgetary control

A review of the budgetary procedure and control of expenditure followed in in Grant 25 – Animal Husbandry revealed the following failures:

2.4.1 Funds drawn and kept under deposit to avoid lapse of budget

As per rule 100 (2) of Receipts and Payments Rules, “No money should be drawn from Government account unless it is required for immediate disbursement. It is not permissible to draw money from Government Account in anticipation of demand or to prevent the loss of Budget grants”. A sum of ₹ 40.90 lakh was remitted (February 2016 and March 2016) into the Head of Account - 8443.800 Other Deposits.

Scrutiny of records revealed that an amount of ₹ 12.25 lakh was drawn (February 2016) by the Department for the scheme, ‘Distribution of turkey poultries to Below Poverty Line farmers under 50 per cent subsidy for backyard meat production’ and an amount of ₹ 28.65 lakh was drawn (February and March 2016) for the scheme, ‘Distribution of 18 week layer pullets² for egg production at backyards’.

An expenditure of ₹ 13.32 lakh was incurred (February 2016) and the balance of ₹ 27.58 lakh was lying unutilised (October 2016) under deposit head, which was booked as expenditure under the scheme ‘Distribution of 18 week pullets for egg production at backyards’ during 2015-16.

² Pullets – Young hens, especially less than one year old

We observed that the budget proposal for the scheme on distribution of turkey poultries was sent in November 2015, for which expenditure sanction was accorded only in March 2016 i.e., after a delay of four months, on account of which, the balance amount of ₹ 27.58 lakh drawn under the two schemes was kept in deposit account to avoid lapse of budget.

On this being pointed out, the Department replied (November 2016) that the Department had not utilised the amount since election code of conduct was in vogue.

2.4.2 Allocated funds not fully utilised

An allocation of ₹ 37.48 lakh was made in the Budget which was enhanced to ₹ 97.48 lakh by re-appropriation under the scheme, 'Veterinary Health Services, Medical Stores and Vaccine depot, Animal Disease Diagnostics and Intelligence unit under other charges for Puducherry and Karaikal Region'.

Scrutiny of records revealed that the tender formalities were finalised only in March 2016. The Department had incurred an expenditure of ₹ 37.28 lakh during the year, resulting in savings of ₹ 60.20 lakh as of March 2016. On being pointed out, the Department stated that matter was referred to Election Department for further clearance for which the Election Department had concurred for drawal of the amount and the Finance Department had returned the proposal in view of the cash flow position.

The reply was not correct since there was delay in initiation of tender process itself due to which, an amount of ₹ 60.20 lakh was neither utilised nor surrendered.

2.4.3 GOI funds lying unutilised for more than one year

Ministry of Agriculture, GOI had issued instructions (May 2014) regarding removal of the para on "Earnest Money Deposit" and "Performance Guarantee Bond" in the tender document and instructed that the respective States/UT Governments were advised to strictly adhere to the model tender document.

An amount of ₹ 24.60 lakh was released (December 2014) by the Government of India under the 'National Livestock Mission Risk Management and Insurance Scheme'. The Department proposed to insure 2,500 animals under risk management module. An expenditure of ₹ 2.63 lakh was incurred towards advertisement charges and the balance ₹ 21.97 lakh remained unutilised for more than a year.

Scrutiny of records revealed that guidelines for the scheme were notified (July 2015) and tender was floated in October 2015. Tenders were called for and three tenderers had submitted the bid without the earnest money deposit along with their bid. The Department was not in a position to finalise the tender on this account and the matter was taken up with the Law Department.

On being pointed out, the Department stated that guidelines had been issued (May 2014) by GOI exempting the EMD clause and the Department was not aware of the same. The failure of the Department to take note of the GOI instructions regarding exemption of EMD clause in the tender document when the tenders were called for (November 2015) resulted in non-utilisation of GOI funds.

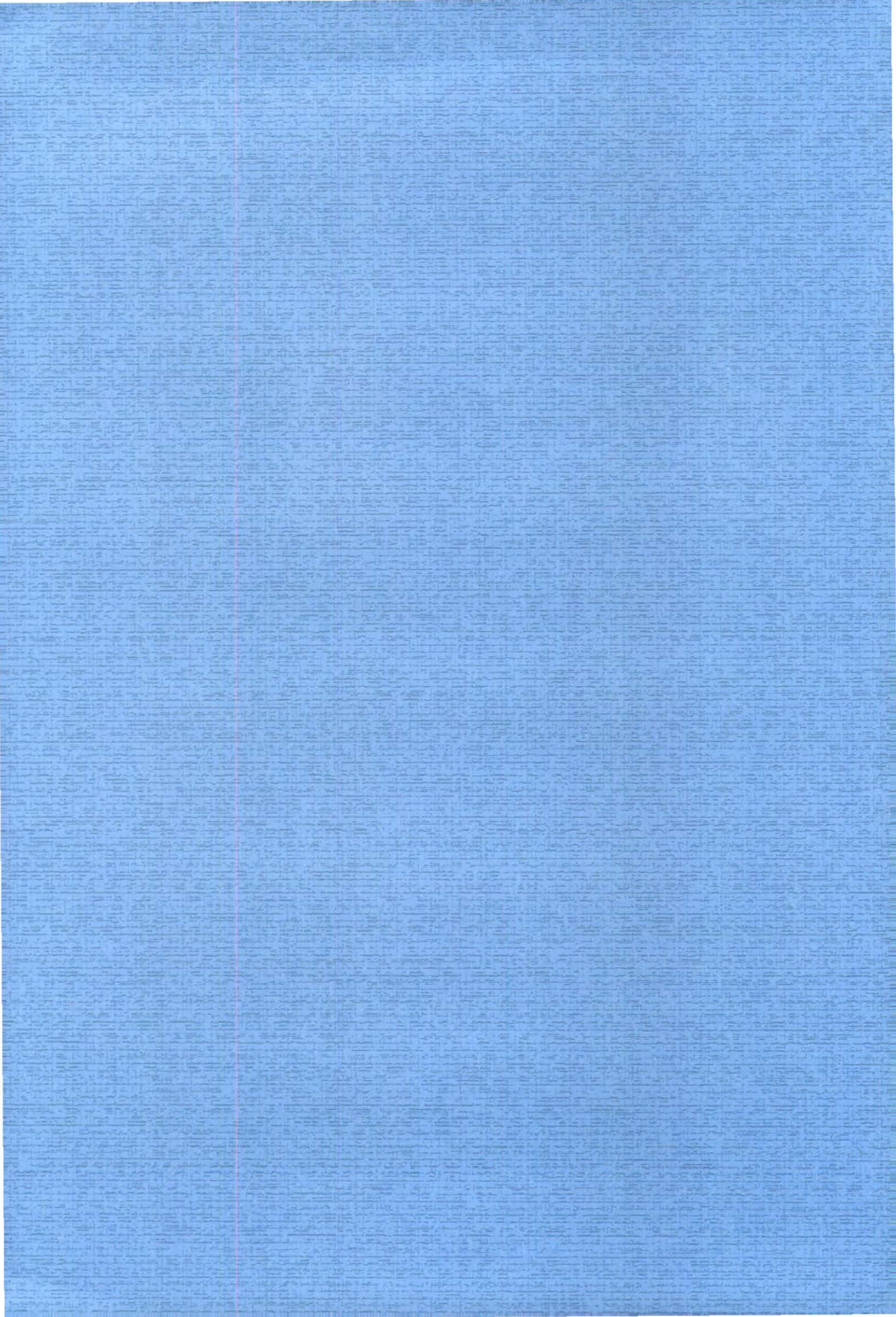
2.5 Conclusion

During 2015-16, expenditure of ₹ 5,894.47 crore was incurred against total grants and appropriations of ₹ 6,763.62 crore, resulting in overall savings of ₹ 869.15 crore (12.85 per cent). In 74 cases, where savings exceeded ₹ 50 lakh in each case and by more than 20 per cent of the total provision, no expenditure was incurred against the provision of ₹ 268.76 crore. There were persistent savings of more than ₹ 10 lakh in 22 grants during 2011-16. In 43 cases, the expenditure exceeded the original provision, resulting in excess expenditure of ₹ 161.93 crore. Out of total anticipated savings of ₹ 235.73 crore in six grants, ₹ 145.92 crore was not surrendered.

2.6 Recommendation

Government may consider issuing instructions to all the Departments to ensure surrender of unutilised allocations as soon as they are foreseen so that the funds could be allocated to other Departments requiring funds.

CHAPTER III
FINANCIAL REPORTING



CHAPTER III

FINANCIAL REPORTING

A sound internal financial reporting system and the availability of relevant and reliable information significantly contributes to efficient and effective governance. Compliance with financial rules, procedures and directives as well as the timeliness and quality of reporting on the status of such compliance are some of the attributes of good governance. Reports on compliance and controls, if effective and operational, assist the Government in meeting their basic stewardship responsibilities, including strategic planning and decision making. This Chapter provides an overview and status of the UT Government's compliance with various financial rules, procedures and directives during the current year.

3.1 Delays in furnishing Utilisation Certificates

Rule 212 of the General Financial Rules stipulates that for grants released during a year for specific purposes, Utilisation Certificates (UCs) should be obtained by the Departmental officers from the grantees within 12 months of the closure of the financial year. However, in respect of the grants paid upto March 2015, 827 UCs, for an aggregate amount of ₹ 225.33 crore, were not furnished by the grantees as of March 2016. Out of 994 UCs pending as of March 2014, as stated in the Audit Report on UT finances for the year 2014-15, 440 UCs were received and 554 were still pending. In addition, 273 UCs were pending for the year 2015-16 alone for which grants were released during 2014-15.

Department-wise break-up of outstanding UCs and the age-wise pendency in submission of UCs are given in **Appendix 3.1 and Table 3.1** respectively.

Table 3.1: Age-wise arrears of Utilisation Certificates

Sl. No.	Range of delay in number of years	Utilisation Certificates outstanding	
		Number	Amount (₹ in crore)
1	0 – 1	273	89.05
2	1 – 3	230	56.46
3	3 – 5	128	33.81
4	5 – 7	100	21.53
5	7 – 9	41	7.86
6	9 and above*	55	16.62
	Total	827	225.33

(Source: Data furnished by the Director of Accounts and Treasuries)

* One UC for an amount of ₹ 116 pertaining to the period 1987-88, one UC for an amount of ₹ 7.13 lakh pertaining to the period 1990-91 and one UC for an amount of ₹ 6,000 pertaining to the period 1995-96 were some of the oldest cases, in respect of which, UCs were pending.

Out of 827 UCs, 631 UCs (76.30 per cent) involving ₹ 179.32 crore were pending for periods ranging from one to five years, while 196 UCs (23.70 per cent) involving ₹ 46.01 crore were pending for more than five years. Pendency of 630 UCs for an aggregate amount of ₹ 126.41 crore pertained to Adi-Dravidar Welfare Department, Hindu Religious Institutions and Wakf Board, Local Administration Department and Town and Country Planning Department.

Non-receipt of UCs indicated that the Departmental officers failed to comply with the rules to ensure accountability of the agencies that received Government funds.

3.2 Non-submission of Accounts

In order to identify the institutions which attract audit under Sections 14 and 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, the Government/Heads of the Department are required to furnish to the Accountant General (Audit) every year, detailed information about the financial assistance given to various institutions, the purposes for which the assistance was given and the total expenditure of these institutions.

The audit of accounts of 73 Autonomous Bodies/ Authorities in the UT of Puducherry has been entrusted to the Comptroller and Auditor General of India under Section 19 (2), 19 (3) and 20 (1) of the Comptroller and Auditor General's Duties, Powers and Conditions of Service Act, 1971. The annual accounts of 24 Autonomous Bodies/Authorities due upto 2014-15 had not been submitted to the Principal Accountant General (General and Social Sector Audit) for certification as of March 2016. The details of the accounts are given in **Appendix 3.2** and their age-wise pendency is presented in **Table 3.2**.

Table 3.2: Age-wise arrears of annual accounts due from Autonomous Bodies/Authorities

Sl. No.	Pendency in number of years	Number of the Bodies/Authorities
1	1 – 3	9
2	4 – 5	-
3	More than five years	15
Total		24

(Source: Compiled from the information furnished by the Heads of Department)

Due to non-receipt of annual accounts from a large number of Autonomous Bodies/Authorities, which received Government assistance, the Government/Heads of Departments could not ensure that the Bodies/Authorities carried out the functions for which they were established and that they utilised the Government grants for the intended purposes.

Non-submission of accounts not only violates Rule 211 of General Financial Rules, 2005, but also leads to delay in finalisation and issue of Separate Audit Reports (SARs) for onward placement in the Legislature.

3.3 Non-adjustment of Temporary Advances

The Drawing and Disbursing Officers (DDOs) draw temporary advances and disburse them to Government servants for the purpose of meeting contingent and miscellaneous expenditure either on the authority of standing orders or specific sanctions of the UT Government. According to Rule 292 (2) of the General Financial Rules, adjustment bills along with balances, if any, should be submitted by the Government servants within 15 days of the drawal of advances, failing which the advances/balances would be recovered from the next salary of the Government servants.

As of 31 March 2016, advances aggregating ₹ 402.14 crore were pending for adjustment in respect of 276 out of 607 DDOs as per the records of the Director of Accounts and Treasuries, Puducherry. Age-wise analysis of the pending advances is given in **Table 3.3**.

Table 3.3: Age-wise analysis of pending advances

Sl. No	Pendency	Number of advances	Amount
			(₹ in crore)
1	More than 10 years	194	7.68
2	More than five years but less than 10 years	332	38.84
3	More than one year but less than five years	731	97.27
4	Less than one year	838	258.35
	Total	2,095	402.14

(Source: Data furnished by the Director of Accounts and Treasuries)

The pendency, involving substantial amounts, indicated laxity on the part of the Departmental officers in enforcing the provisions regarding adjustment of the advances.

3.4 Misappropriation, loss, theft, defalcation, etc.

General Financial Rules 33 and 34 stipulate that Heads of offices should report any loss or shortage of public moneys, property, etc., due to misappropriation, loss, theft, defalcation etc., to the next higher authority as well as to the Statutory Audit Officer.

The Departments of UT Government reported 334 cases of misappropriation, loss, defalcation, etc., involving Government money amounting to ₹ 44.78 crore up to March 2016, on which final action was pending.

The Department-wise break-up of the pending cases and the nature of these cases are given in **Appendix 3.3**. The Electricity Department accounted for bulk of the cases (266) involving an amount of ₹ 43.81 crore. The age-profile of the pending cases and the number of cases pending in each category – theft and misappropriation/loss etc., are summarised in **Table 3.4**.

Table 3.4: Profile of misappropriation, loss, defalcation, etc.

Age-Profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved (₹ in lakh)	Nature of the cases	Number of cases	Amount involved (₹ in lakh)
0 - 5	51	3,710.98	Theft/Loss of material	323	4,315.46
5 - 10	27	393.77			
10 - 15	72	357.65	Misappropriation	11	162.23
More than 15	184	15.30			
Total	334	4,477.70	Total	334	4,477.70

(Source: Compiled from the information furnished by the Heads of Department)

The reasons for outstanding cases of misappropriation, loss, defalcation, etc., are given in **Table 3.5**.

Table 3.5: Reasons for outstanding cases of misappropriation, loss, defalcation, etc.

	Reasons for the pendency	Number of cases	Amount (₹ in lakh)
(i)	Awaiting Departmental and criminal investigation	303	162.33
(ii)	Departmental actions initiated but not finalised	2	1.58
(iii)	Awaiting orders for recovery or write off	8	7.69
(iv)	Pending in Courts of law	21	4,306.10
	Total	334	4,477.70

(Source: Compiled from the information furnished by the Heads of Department)

While 21 cases involving ₹ 43.06 crore were pending in Courts of law, 313 cases involving ₹ 1.72 crore were pending finalisation in various Departments.

3.5 Conclusion

There was pendency in furnishing of UCs by various grantee institutions for Grants-in-aid of ₹ 225.33 crore. The pendency ranged from one to more than nine years. Twenty four Autonomous Bodies/Authorities did not submit to Accountant General (Audit) their annual accounts due for the period upto 2014-15 as of March 2016. Fifteen Autonomous Bodies / Authorities had not

submitted their accounts since 2008-09. Temporary advances aggregating to ₹ 402.14 crore, were pending for adjustment by 276 Drawing and Disbursing Officers. The Departments of UT Government reported 334 cases of misappropriation, loss, theft, defalcation, etc., involving Government money of ₹ 44.78 crore upto March 2016. Final action on these cases was pending for periods ranging from one to more than 15 years.

3.6 Recommendations

The pendency in submission of Utilisation Certificates should be cleared by addressing the Departmental officers to obtain Utilisation Certificates from the organisation to whom grants were given.

In respect of outstanding cases of misappropriation, loss, theft, defalcation, etc., the UT Government may finalise cases where Departmental action has been initiated and the cases awaiting orders for recovery or write off.

Chennai
The 27 February 2017



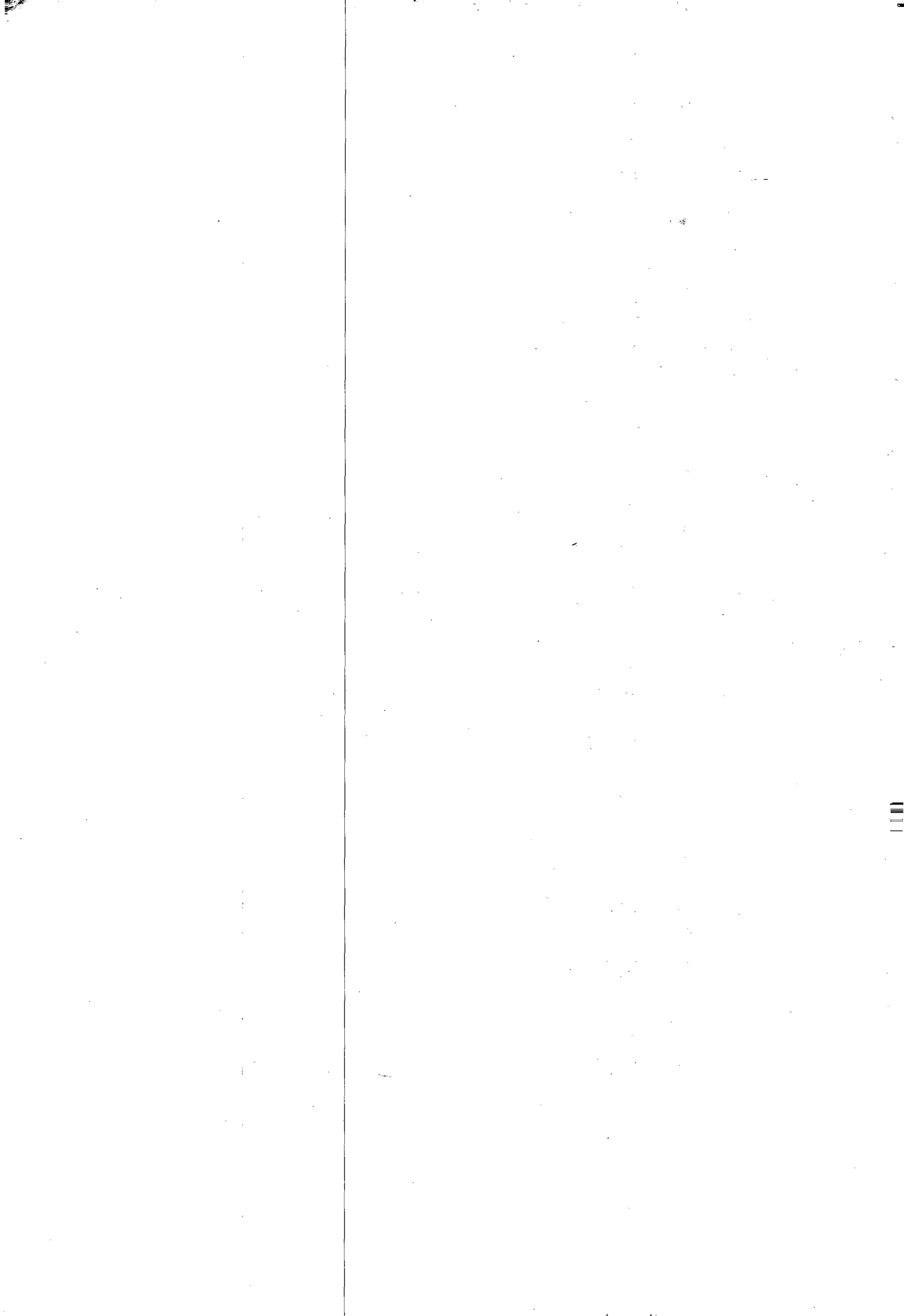
(ALKA REHANI BHARDWAJ)
Accountant General
(General and Social Sector Audit)
Tamil Nadu and Puducherry

Countersigned

New Delhi
The 01 March 2017



(SHASHI KANT SHARMA)
Comptroller and Auditor General of India



APPENDICES

Appendix 1.1
(Reference: Page 1)

Part A: Profile of Union Territory of Puducherry

I. General Data

Sl.No.	Particulars	Figures	
1	Area	490 sq.km.	
2	Population		
	a.	As per 2001 Census	9.74 lakh
	b.	2011 Census	12.48 lakh
3(a)	Density of Population (as per 2001 census) (All India Density = 325 persons per sq.km.)	2,034 persons per sq.km.	
(b)	Density of Population (as per 2011 census) (All India Density = 382 persons per sq.km.)	2,547 persons per sq.km.	
4	Population below poverty line (All India Average = 29.5 per cent)	7.70 per cent	
5(a)	Literacy (as per 2001 census) (All India Average = 64.8 per cent)	81.24 per cent	
(b)	Literacy (as per 2011 census) (All India Average = 73 per cent)	85.80 per cent	
6	Infant mortality (per 1,000 live births) (All India Average = 39 per 1,000 live births)	17 per 1000 live births	
7	Life Expectancy at birth (All India Average = 67.5 years)	68.35 years	
8	Gross State Domestic Product (GSDP) 2015-16 at current prices	₹ 26,533 crore	
9	GSDP CAGR (2006-07 to 2014-15)	14.19 per cent	
10	Per capita GSDP CAGR (2006-07 to 2015-16)	8.91 per cent	
11	Per capita GSDP CAGR (2006-07 to 2015-16) All India	13.19 per cent	
12	GSDP CAGR (2006-07 to 2015-16)	13.73 per cent	
13	GSDP CAGR (2006-07 to 2015-16) All India	14.69 per cent	
14	Population growth (2006-15)	47.64 per cent	
15	Population growth (2006-15) All India	12.57 per cent	

B. Financial data					
Particulars		Figures (in per cent)			
CAGR*		2006-07 to 2014-15		2014-15 to 2015-16	
		General Category States	Union Territory of Puducherry	General Category States	Union Territory of Puducherry
a	of Revenue Receipts	14.74	12.28	15.00	6.94
b	of Tax Revenue	15.08	16.94	13.28	13.40
c	of Non-Tax Revenue	10.20	11.35	6.00	(-) 12.46
d	of Total Expenditure	16.71	11.36	16.42	5.74
e	of Capital Expenditure	13.21	6.90	25.80	(-) 28.50
f	of Revenue Expenditure on Education	17.08	14.54	12.17	3.70
g	of Revenue Expenditure on Health	18.70	12.50	13.44	11.14
h	of Salary and wages	15.49	15.65	9.95	3.42
i	of Pension	18.59	19.45	11.79	25.06

*Compound Annual Growth Rate

(Source: Financial data is based on information furnished by the Director of Accounts and Treasuries, Puducherry, BPL (Report of the Expert Group (Rangarajan) to review the methodology for measurement of poverty, Planning Commission (June 2014)), Life Expectancy at birth (Economic Survey indicators for 2010-11 as shown in Economic Survey of 2012-13), Infant mortality rate (SRS Bulletin of September 2014) and socio-economic indicators provided by Directorate of Economics and Statistics, Puducherry, Projected Population for calculation of per capita GSDP - Report of the Technical group on Population projections constituted by the National Commission on Population Table 14)

Appendix 1.1
(Reference: Paragraph 1.1; Page 2)

Part B: Structure and Form of Government Accounts

Structure of Government Accounts: The accounts of the Union Territory (UT) Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund: Receipts from revenues, loans and recoveries of loan and expenditure incurred with the authorisation from the Legislature shall form one consolidated fund entitled 'the Consolidated Fund of UT'.

Part II: Contingency Fund: Contingency Fund of the UT established under section 48(1) of the Government of the Union Territories Act, 1963 is in the nature of an imprest placed at the disposal of the Lieutenant Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account: Receipts and disbursements in respect of certain transactions relating to 'Debt' (other than those included in Part I), 'Deposits', 'Advances', 'Remittances' and 'Suspense' are recorded in the Public Account and are not subject to vote by the UT Legislature.

Appendix 1.1
(Reference: Paragraph 1.1; Page 2)

Part C: Layout of Finance Accounts

Statement	Title	Layout
(1)	(2)	(3)
Volume I		
Statement No.1	Statement of Financial Position	Cumulative figures of assets and liabilities of the Government, as they stand at the end of the year, are depicted in the Statement. The assets are valued at historical cost. The assets comprise Financial Assets and Physical Assets. The latter are shown against “(i) Capital Expenditure and (ii) Other Capital Expenditure” in this Statement.
Statement No.2	Statement of Receipts and Disbursements	This is a summarised Statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government account is kept, namely, Consolidated Fund, Contingency Fund and Public Account. Further, within Consolidated Fund, receipts and expenditure on revenue and capital account are depicted distinctly.
Statement No.3	Statement of Receipts (Consolidated Fund)	This Statement comprises revenue and capital receipts and receipts from borrowings of the Government consisting of loans from the Government of India, other institutions, market loans raised by the Government and recoveries on account of loans and advances made by the Government.
Statement No.4	Statement of Expenditure (Consolidated Fund)	This Statement not only gives expenditure by function (activity) but also summarises expenditure by nature of activity (objects of expenditure).
Statement No.5	Statement of Progressive Capital expenditure	This Statement details progressive capital expenditure by functions, the aggregate of which is depicted in Statement No. 1.
Statement No.6	Statement of Borrowings and other Liabilities	Borrowings of the Government comprise market loans raised by it (internal debt) and Loans and Advances received from the Government of India. Both these together form the public debt of the Union Territory Government. In addition, this summary statement depicts ‘other liabilities’ which are the balances under various sectors in the Public Account. In respect of the latter, the Government as a trustee or custodian of the funds. Hence, these constitute liabilities of the Government. The Statement also contains an Explanatory Note, <i>i.e.</i> , a note on the quantum of net interest charges met from Revenue Receipts.
Statement No.7	Statement of Loans and Advances given by the Government	The loans and advances given by the Union Territory Government are depicted in Statement No. 1 and recoveries, disbursements feature in Statement Nos. 2, 3 and 4. Here, loans and advances are summarised sector and loanee group-wise. This is followed by a note on the recoveries in arrear in respect of loans, details of which are maintained by the Union Territory departments.

(1)	(2)	(3)
Statement No.8	Statement of Investments of the Government	The summarised position of Government Investment in the share capital of different concerns is depicted in this statement for the current and previous year.
Statement No.9	Statement of Guarantees given by the Government	Sector-wise summarised statement of Guarantees given by the Union Territory Government for repayment of principal and interest on loans raised during the year and sums guaranteed outstanding as at the end of the year are presented in this statement.
Statement No.10	Statement of Grants-in-aid given by the Government	This statement has been presented grantee institutions group-wise. It includes a note on grants given in kind also.
Statement No.11	Statement of Voted and Charged Expenditure	This Statement presents details of voted and charged expenditure of the Government.
Statement No.12	Statement on Sources and Application of funds for expenditure other than on Revenue Account	The capital and other expenditure (other than on revenue account) and the sources of fund for the expenditure are depicted in this Statement.
Statement No.13	Summary of balances under Consolidated Fund, Contingency Fund and Public Account	This Statement assists in providing the accuracy of the accounts.
Volume II		
Statement No.14	Detailed Statement of Revenue and Capital Receipts by minor heads	This Statement presents the revenue and capital receipts of the Government in detail.
Statement No.15	Detailed Statement of Revenue Expenditure by minor heads	This Statement presents the details of revenue expenditure of the Government in detail. Non-Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available.
Statement No.16	Detailed Statement of Capital Expenditure	This Statement presents the details of capital expenditure of the Government in detail. Non-Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available. Cumulative capital expenditure upto the end of the year is also depicted.
Statement No.17	Detailed Statement on Borrowings and other Liabilities	Details of borrowings (market loans raised by the Government and Loans etc., from GOI) by minor heads, the maturity and repayment profile of all loans is provided in this Statement. This is the detailed Statement corresponding to Statement No. 6.
Statement No.18	Detailed Statement on Loans and Advances made by Government	The details of loans and advances given by the Government, the changes in loan balances, loans written off, interest received on loans etc., are presented in this Statement. It also presents plan loans separately. This is the detailed Statement corresponding to Statement No. 7.
Statement No.19	Detailed Statement of Investments of the Government	The position of Government Investment in the share capital of different concerns is depicted in this Statement. Details include type of shares held, face value, dividend received etc.

(1)	(2)	(3)
Statement No.20	Detailed statement of Guarantees given by the Government	Guarantees given by the Union Territory Government for repayment of loans, etc., raised by Statutory Corporations, Government Companies, Local Bodies and other institutions during the year and sums guaranteed outstanding as at the end of the year are presented in this Statement.
Statement No.21	Detailed Statement on Contingency Fund and Public Account transactions	The Statement shows changes in Contingency Fund during the year, the appropriations to the Fund, expenditure, amount recouped etc. It also depicts the transactions in Public Account in detail.
Statement No.22	Detailed Statement on Investments of Earmarked Funds	This Statement shows the details of investment out of Reserve Funds in Public Account.

Appendix 1.2
(Reference: Paragraph 1.1; Page 2)

Methodology adopted for the assessment of Fiscal position

Assuming that GSDP is the good indicator of the performance of the Union Territory's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the Gross State Domestic Product (GSDP) at current market prices. The buoyancy co-efficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilisation of resources, pattern of expenditure etc., are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The trends in GSDP for the last five years are indicated below:

Trends in Gross State Domestic Product (GSDP)

	2011-12	2012-13	2013-14	2014-15	2015-16
Gross State Domestic Product (₹ in crore)	16,818	18,875	21,870	24,089	26,533
Growth rate of GSDP	@	12.23	15.87	10.14	10.15
Source: Directorate of Economics and Statistics, Government of Puducherry					
@ Growth rate of GSDP not indicated, since comparison with the year 2010-11 could not be made as the base year has been revised to 2011-12					

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/ GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Weighted Interest Rate (Average interest paid by the UT)	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
GSDP	GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants (under Major Head 1601 – 02, 03, 04) and Non-Plan revenue expenditure excluding debit under 2048 – Appropriation for Reduction or Avoidance of Debt

Appendix 1.3

(Reference: Paragraphs 1.1, 1.3 and 1.9.2; Pages 2, 7 and 24)
Time series data on the Union Territory Government finances

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
(1)	(2)	(3)	(4)	(5)	(6)
<i>Part A. Receipts</i>					
1. Revenue Receipts	2,771(60)	3,146(72)	4,308(72)	4,758(74)	5,088 (74)
(i) Tax Revenue	1,329(48)	1,917(61)	1,904(44)	1,993(42)	2,260 (44)
Taxes on Agricultural Income	Nil	Nil	Nil	Nil	Nil
Taxes on Sales, Trade, etc.	750	1,287	1,256	1,313	1,439
State Excise	447	504	512	545	674
Taxes on Vehicles	54	52	52	59	69
Stamp Duty and Registration fees	77	73	83	75	76
Land Revenue	1	1	1	1	2
Taxes on Goods and Passengers	Nil	Nil	Nil	Nil	Nil
Other Taxes	Nil	Nil	Nil	Nil	Nil
(ii) Non-Tax Revenue	153(6)	118 (4)	1,193(28)	1,300 (27)	1,138 (22)
(iii) State's share of Union taxes and duties	Nil	Nil	Nil	Nil	Nil
(iv) Grants-in-aid from Government of India	1,289(46)	1,111(35)	1,211(28)	1,465 (31)	1,690 (33)
2. Miscellaneous Capital Receipts	Nil	Nil	Nil	Nil	Nil
3. Recoveries of Loans and Advances	4	3	3	2	2
4. Total Revenue and Non-debt capital receipts (1+2+3)	2,775	3,149	4,311	4,760	5,090
5. Public Debt Receipts	788(17)	529(12)	750(13)	704 (11)	741 (11)
Internal Debt and Market Loan	703	424	663	614	642
Net transactions under Ways and Means Advances and Overdrafts	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	85	105	87	90	99
6. Total Receipts in the Consolidated Fund (4+5)	3,563	3,678	5,061	5,464	5,831
7. Contingency Fund Receipts	Nil	Nil	Nil	Nil	Nil
8. Public Account Receipts	1,059(23)	715(16)	911(15)	982 (15)	1,015 (15)
9. Total Receipts of the UT (6+7+8)	4,622	4,393	5,972	6,446	6,846

(1)	(2)	(3)	(4)	(5)	(6)
<i>Part B. Expenditure/Disbursement</i>					
10. Revenue Expenditure	3,222(71)	3,051(72)	4,483(78)	4,800 (74)	5,285 (77)
(i) Plan	1,267(39)	984(32)	1,351(30)	1,554 (32)	1,668 (32)
(ii) Non-Plan	1,955(61)	2,067(68)	3,132(70)	3,246 (68)	3,617 (68)
(iii) General Services (including interest payments)	968	1,139	1,235	1,417	1,469
(iv) Social Services	1,498	1,252	1,661	1,831	2,199
(v) Economic Services	752	655	1,582	1,544	1,611
(vi) Grants-in-aid and Contributions	4	5	5	8	6
11. Capital Expenditure	375(8)	315(7)	362(6)	614 (10)	439 (6)
(i) Plan	381	309(98)	356(98)	601(98)	444 (101)
(ii) Non-Plan	(-) 6 [#]	6(2)	6(2)	13(2)	(-) 5 (-1)
(iii) General Services	49	54	47	87	83
(iv) Social Services	121	98	108	313	134
(v) Economic Services	205	163	207	214	223
12. Disbursement of Loans and Advances	2	1	1	1	1
13. Total (10+11+12)	3,599	3,367	4,846	5,415	5,725
14. Repayments of Public Debt	157(3)	189*(4)	204(4)	183(3)	169 (2)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	Nil	15	33	48	52
Net transactions under Ways and Means Advances and Overdraft	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	157	174	171	135	117
15. Appropriation to Contingency Fund	Nil	Nil	Nil	Nil	Nil
16. Total disbursement out of Consolidated Fund (13+14+15)	3,756	3,556	5,050	5,598	5,894
17. Contingency Fund disbursements	Nil	Nil	Nil	Nil	Nil
18. Public Account disbursements	795(18)	717(17)	709(12)	845(13)	938 (14)
19. Total disbursement by the UT (16+17+18)	4,551	4,273	5,759	6,443	6,832
<i>Part C. Deficits</i>					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(-) 451	(+) 95	(-) 175	(-) 42	(-) 197
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 824	(-) 218	(-) 535	(-) 655	(-) 636
22. Primary Deficit (21+23)	(-) 434	(+) 233	(-) 58	(-) 117	(-) 84
<i>Part D. Other data</i>					
23. Interest Payments (included in revenue expenditure)	390	451	477	538	552
24. Financial Assistance to local bodies etc.	444	360	487	661	716

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

* Higher rounding is given to arrive at the correct value of total disbursement made by UT

(1)	(2)	(3)	(4)	(5)	(6)
25. Ways and Means Advances/Overdraft availed (days)	Nil	Nil	Nil	Nil	Nil
Ways and Means Advances availed (days)	Nil	Nil	Nil	Nil	Nil
Overdraft availed (days)	Nil	Nil	Nil	Nil	Nil
26. Interest on Ways and Means Advances/Overdraft	Nil	Nil	Nil	Nil	Nil
27. Gross State Domestic Product (GSDP)	16,818	18,875	21,870	24,089	26,533
28. Outstanding Fiscal liabilities (year-end)	5,441	5,880	6,555	7,030	7,754
29. Outstanding guarantees (year-end) (including interest)	6	5	5	29	45
30. Maximum amount guaranteed (year-end)	21	21	21	38	56
31. Number of incomplete projects	90	40	23	12	14
32. Capital blocked in incomplete projects	99	105.07	82.88	20.14	78.58
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
Own Tax revenue/GSDP	0.09	0.11	0.09	0.08	0.09
Own Non-Tax Revenue/GSDP	0.01	0.01	0.06	0.05	0.04
Central Transfers/GSDP	Nil	Nil	Nil	Nil	Nil
II Expenditure Management					
Total Expenditure/GSDP	0.25	0.20	0.23	0.21	0.22
Total Expenditure/Revenue Receipts	1.30	1.07	1.12	1.14	1.13
Revenue Expenditure/Total Expenditure	0.90	0.91	0.93	0.89	0.92
Expenditure on Social Services/Total Expenditure	0.45	0.40	0.37	0.40	0.38
Expenditure on Economic Services/Total Expenditure	0.27	0.24	0.37	0.32	0.28
Capital Expenditure/Total Expenditure	0.10	0.09	0.07	0.11	0.08
Capital Expenditure on Social and Economic Services/Total Expenditure	0.09	0.08	0.07	0.10	0.06
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(-) 0.03	0.01	(-) 0.01	(-) 0.002	(-) 0.01
Fiscal deficit/GSDP	(-) 0.05	(-) 0.01	(-) 0.02	(-) 0.03	(-) 0.02
Primary Deficit (surplus) /GSDP	(-) 0.03	0.01	(-) 0.003	(-) 0.005	(-) 0.003
Revenue Deficit/Fiscal Deficit	0.55	(-) 0.44	0.33	0.06	0.31
Primary Revenue Balance/GSDP	(-) 0.05	(-) 0.02	(-) 0.03	(-) 0.02	(-) 0.03

(1)	(2)	(3)	(4)	(5)	(6)
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.32	0.31	0.30	0.29	0.29
Fiscal Liabilities/RR	1.96	1.87	1.52	1.48	1.52
Primary deficit <i>vis-à-vis</i> quantum spread	(-) 2.25	0.65	(-) 0.06	(-) 0.12	(-) 0.45
Debt Redemption (Principal +Interest)/ Total Debt Receipts	0.65	1.14	0.86	0.96	0.93
V Other Fiscal Health Indicators					
Return on Investment (₹ in crore)	3.51	1.01	6.30	1.63	3.93
Balance from Current Revenue (₹ in crore)	466.00	522.35	528.30	641.00	589.15
Financial Assets/Liabilities	0.87	0.87	0.86	0.86	0.85

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

Appendix 1.4
(Reference: Paragraph 1.1.1; Page 2)

Part A: Abstract of Receipts and Disbursements for the year 2015-16

(₹ in crore)

Receipts			Disbursements		
2014-15		2015-16	2014-15		2015-16
Section-A: Revenue					
2014-15		2015-16	2014-15		2015-16
4,757.90	I	5,087.95	4,799.93	I	5,285.28
	Revenue receipts			Revenue expenditure-	
1,992.74	Tax revenue	2,260.34	1,416.52	General services	1,415.03
			1,831.25	Social Services-	892.47
1,300.36	Non-tax revenue	1,137.75	649.25	Education, Sports, Art and Culture	382.29
			430.83	Health and Family Welfare	206.70
Nil	State's share of Union Taxes	Nil	251.08	Water Supply, Sanitation, Housing and Urban Development	53.22
1,464.80	Grants-in-aid from GOI	1,689.86	3.22	Information and Broadcasting	1.79
513.00	Non-Plan grants	807.04	135.31	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	16.41
803.44	Grants for UT Plan Schemes	698.90	24.55	Labour and labour Welfare	14.72
			331.32	Social Welfare and Nutrition	210.90
148.36	Grants for Central and Centrally sponsored Plan Schemes	183.92	5.69	Others	6.44
			1,544.46	Economic Services-	1,303.32
			257.04	Agriculture and Allied Activities	152.65
			32.08	Rural Development	8.19
			5.07	Special Areas Programmes	Nil
			24.95	Irrigation and Flood control	14.39
			969.70	Energy	1,094.83
			143.14	Industry and Minerals	3.64
			48.11	Transport	15.18
			2.48	Science, Technology and Environment	0.28
			61.89	General Economic Services	14.16
			7.70	Grants-in-aid and Contributions-	6.46
42.03	Revenue deficit carried over to Section B	197.33		Revenue Surplus carried over to Section B	Nil
4,799.93	Total	5,285.28	4,799.93	Total	5,285.28

Receipts				Disbursements							
Section-B : Others											
1,232.06	III	Opening Cash balance including Permanent Advances and Cash Balance Investment	1,234.89	Nil	III	Opening Overdraft from Reserve Bank of India					Nil
Nil	IV	Miscellaneous Capital receipts	Nil	613.61	IV	Capital Expenditure-	Nil	Nil	Nil		439.12
				86.96		General Services	Nil	83.07	83.07		
				312.44		Social Services-	Nil	133.54	133.54		
				12.67		Education, Sports, Art and Culture	Nil	18.49	18.49		
				9.66		Health and Family Welfare	Nil	8.30	8.30		
				100.07		Water Supply, Sanitation, Housing and Urban Development	Nil	94.77	94.77		
				Nil		Information and Broadcasting	Nil	Nil	Nil		
				1.18		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	Nil	10.72	10.72		0
				0.50		Social Welfare and Nutrition	Nil	0.98	0.98		
				188.36		Others	Nil	0.28	0.28		
				214.21		Economic Services-	(-) 4.85	227.36	222.51		
				15.40		Agriculture and Allied Activities	Nil	16.87	16.87		
				Nil		Rural Development	Nil	Nil	Nil		
				Nil		Special Areas Programmes	Nil	Nil	Nil		
				44.24		Irrigation and Flood Control	Nil	41.03	41.03		
				56.42		Energy	(-) 4.85	47.79	42.94		
				13.63		Industry and Minerals	Nil	5.75	5.75		
				75.61		Transport	Nil	105.86	105.86		
				8.91		General Economic Services	Nil	10.06	10.06		
2.45	V	Recoveries of Loans and Advances-	2.10	1.45	V	Loans and Advances disbursed-	1.31	Nil	1.31		1.31
Nil		From Power Projects	Nil	Nil		For Power Projects	Nil	Nil	Nil		
2.25		From Government Servants	1.90	1.45		To Government Servants	Nil	Nil	1.31		
0.28		From Others	0.20	Nil		To Others	Nil	Nil	Nil		
	VI	Revenue Surplus brought down		42.03	VI	Revenue Deficit brought down					197.33

Audit Report (Union Territory Finances) for the year ended 31 March 2016

Receipts				Disbursements						
703.62	VII	Public debt receipts-		741.30	183.38	VII	Repayment of Public debt-			168.75
Nil		External debt	Nil		Nil		External debt	Nil	Nil	Nil
613.57		Internal debt	642.67		47.72		Internal debt	Nil	Nil	52.07
Nil		Net transactions under Ways and Means Advances	Nil		Nil		Net transactions under Ways and Means Advances	Nil	Nil	Nil
Nil		Net transactions under overdraft	Nil		135.66		Repayment of Loans and Advances to Central Government			116.68
90.05		Loans and Advances from Central Government	98.63							
Nil	VIII	Appropriation to Contingency Fund	Nil		Nil	VIII	Appropriation to Contingency Fund			Nil
Nil	IX	Amount transferred to Contingency Fund	Nil		Nil	IX	Expenditure from Contingency Fund			Nil
981.76	X	Public Account receipts-		1,015.31	844.53	X	Public Account disbursements-			937.88
289.93		Small Savings and Provident Funds	303.43		238.84		Small Savings and Provident Funds			264.14
95.56		Reserve Funds	1.00		Nil		Reserve Funds			Nil
(-) 2.49		Suspense and Miscellaneous	(-) 95.96		23.05		Suspense and Miscellaneous			(-) 11.43
402.96		Remittance	414.39		352.99		Remittance			421.88
195.80		Deposits and Advances	392.45		229.65		Deposits and Advances			263.29
Nil	XI	Closing Overdraft from Reserve Bank of India	Nil		1,234.89	XI	Cash Balance at end-			1,249.21
					Nil		Cash in Treasuries and Local Remittances			Nil
					0.15		Deposits with Reserve Bank			(-) 0.56
					1.94		Departmental Cash Balance including permanent advances			2.52
					1,232.80		Cash Balance Investment including investment of earmarked funds			1,247.25
2,919.89		Total		8,278.88	2,919.89		Total			8,278.88

Appendix 1.4

(Reference: Paragraph 1.9.1; Page 24)

Part B: Summarised financial position of the Government of Union Territory of Puducherry as on 31 March 2016

(₹ in crore)

As on 31 March 2015	Liabilities	As on 31 March 2016	
(1)	(2)	(3)	
4,221.46	Internal Debt -		4,812.06
3,592.44	Market Loans bearing interest	4,042.44	
Nil	Market Loans not bearing interest	Nil	
Nil	Loans from Life Insurance Corporation of India	Nil	
629.02	Loans from other Institutions	769.62	
Nil	Ways and Means Advances	Nil	
Nil	Overdrafts from Reserve Bank of India	Nil	
1,857.00	Loans and Advances from Central Government -		1,838.94
Nil	Pre 1984-85 Loans	Nil	
1,660.27	Non-Plan Loans	1,649.26	
196.19	Loans for State Plan Schemes	189.20	
Nil	Loans for Central Plan Schemes	Nil	
0.54	Loans for Centrally Sponsored Plan Schemes	0.48	
0.50	Contingency Fund		0.50
499.03	Small Savings, Provident Funds, etc.		538.32
478.15	Deposits		607.42
219.19	Reserve Funds		220.19
159.92	Remittance Balances		152.44
(-) 5.27	Suspense and Miscellaneous Balances		(-) 89.80
7,429.98			8,080.07
	Assets		
*5,168.76	Gross Capital Outlay on Fixed Assets -		5,607.89
998.93	Investments in shares of Companies, Corporations, etc.	1,045.88**	
4,169.83	Other Capital Outlay	4,562.01	

* This amount was reduced by capital receipts of ₹ 33.26 crore realised through buy-back of shares of Pondicherry Power Corporation during 2009-10

** Difference between Statement 1, 16 and 19 is under examination.

(1)	(2)	(3)
11.42	Loans and Advances -	10.63
Nil	Loans for Power Projects	Nil
8.20	Other Development Loans	8.00
3.22	Loans to Government servants and Miscellaneous loans	2.63
244.92	Reserve Fund Investments	263.08
0.48	Advances	0.58
989.97	Cash -	986.13
Nil	Cash in Treasuries	Nil
0.15	Deposits with Reserve Bank	(-) 0.56
1.94	Departmental Cash Balance including Permanent Advances	2.52
987.88	Cash Balance Investments	984.17
1,014.43	Deficit on Government Account -	1,211.76
42.03	(i) Revenue deficit of the current year	197.33
Nil	(ii) Miscellaneous Deficit	Nil
972.40	Accumulated deficit at the beginning of the year	1,014.43
Nil	Less: Proforma dropping	Nil
7,429.98		8,080.07

Explanatory Notes for Appendices 1.3 and 1.4

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in **Appendix 1.4**, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the UT and other pending settlements, etc.

Appendix 2.1
(Reference: Paragraph 2.3.1; Page 35)

Cases where savings were more than ₹ 50 lakh and 20 per cent of total provision
(₹ in lakh)

Sl.No.	Grant	Heads of Account					Provision	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)
1	01	2011	02	800	01	01	175.00	0.00	175.00
2	06	2029	00	800	04	01	288.30	29.35	258.95
3	06	2235	60	101	01	01	324.40	240.75	83.65
4	06	2245	02	113	01	01	250.00	187.95	62.05
5	06	2408	01	102	05	01	300.00	210.60	89.40
6	06	3456	00	001	05	01	437.50	93.79	343.71
7	06	3456	00	190	01	01	170.00	108.09	61.91
8	06	3456	00	800	03	01	92.14	2.08	90.06
9	08	2041	00	001	02	01	330.94	211.79	119.15
10	09	3451	00	090	07	01	2,000.00	0.00	2,000.00
11	09	3451	00	091	07	01	456.01	0.00	456.01
12	10	2216	80	789	10	01	170.00	0.00	170.00
13	10	2216	80	800	04	04	200.00	74.82	125.18
14	10	2216	80	800	05	01	450.00	0.00	450.00
15	10	2216	80	800	05	02	90.00	0.00	90.00
16	10	2216	80	800	10	01	1,454.45	0.00	1,454.45
17	10	2216	80	800	14	01	1,253.00	0.00	1,253.00
18	10	2217	05	800	06	01	325.00	0.00	325.00
19	10	2217	05	800	06	02	75.00	0.00	75.00
20	10	2217	80	001	02	01	150.51	82.44	68.07
21	10	2217	80	800	04	01	2,429.74	0.00	2,429.74
22	10	2217	80	800	07	02	363.64	0.00	363.64
23	10	2217	80	800	07	03	181.82	0.00	181.82
24	10	2217	80	800	07	04	181.82	0.00	181.82
25	10	2501	04	105	01	01	110.00	20.00	90.00
26	10	2515	00	101	01	01	330.15	261.54	68.61
27	10	2515	00	101	30	01	150.00	0.00	150.00
28	10	2575	60	101	01	01	1,498.20	90.88	1,407.32
29	10	2575	60	101	01	02	449.90	0.00	449.90
30	10	2575	60	789	01	01	320.00	0.00	320.00

(1)	(2)	(3)					(4)	(5)	(6)
31	10	2575	60	789	01	02	96.00	0.00	96.00
32	10	3054	04	337	05	01	154.00	0.00	154.00
33	10	3475	00	108	03	01	280.00	0.00	280.00
34	10	3475	00	108	03	04	100.00	0.00	100.00
35	12	2055	00	001	01	01	1,317.00	1,016.13	300.87
36	12	2055	00	001	02	01	139.00	80.06	58.94
37	12	2055	00	115	04	01	810.03	217.40	592.63
38	12	2055	00	800	01	02	150.00	0.00	150.00
39	12	2070	00	107	01	01	463.50	311.21	152.29
40	12	2070	00	108	03	01	482.90	334.35	148.55
41	12	2070	00	800	01	01	200.00	0.00	200.00
42	13	2056	00	101	01	01	269.00	179.62	89.38
43	13	2056	00	101	02	01	351.80	129.27	222.53
44	16	2215	01	101	01	02	215.00	153.93	61.07
45	16	2215	01	102	05	01	300.00	155.93	144.07
46	16	2215	01	789	01	01	230.00	50.64	179.36
47	16	2702	02	001	01	01	216.93	146.75	70.18
48	16	2702	02	001	01	02	208.09	156.01	52.08
49	16	3054	03	337	01	01	415.00	240.01	174.99
50	16	3054	04	789	01	01	260.00	172.08	87.92
51	16	3054	80	001	01	01	1,058.95	837.53	221.42
52	16	4059	01	001	01	01	7,246.58	4,751.80	2,494.78
53	16	4059	01	001	01	02	936.61	588.30	348.31
54	16	4059	01	001	01	03	146.84	87.51	59.33
55	16	4059	01	001	01	04	169.97	95.67	74.30
56	16	4059	01	051	10	02	620.00	280.12	339.88
57	16	4059	01	800	02	01	1,198.75	839.17	359.58
58	16	4215	01	101	04	01	757.38	406.09	351.29
59	16	4215	01	102	01	01	300.00	176.35	123.65
60	16	4215	01	102	02	01	400.02	0.00	400.02
61	16	4215	01	800	03	02	500.00	125.00	375.00
62	16	4215	01	800	03	03	400.00	1.00	399.00
63	16	4215	01	800	03	04	500.00	0.00	500.00
64	16	4215	01	800	06	01	1,500.00	0.00	1,500.00
65	16	4215	01	800	06	02	300.00	0.00	300.00
66	16	4215	01	800	06	03	100.00	0.00	100.00

(1)	(2)	(3)					(4)	(5)	(6)
67	16	4215	01	800	06	04	100.00	0.00	100.00
68	16	4215	02	001	01	01	4,222.27	3,232.63	989.64
69	16	4215	02	001	01	02	356.80	272.62	84.18
70	16	4702	00	800	02	02	100.00	0.00	100.00
71	16	4702	00	800	02	03	200.00	25.00	175.00
72	16	4702	00	800	02	04	100.00	0.00	100.00
73	16	4711	03	103	01	01	106.25	44.24	62.01
74	16	4711	03	800	04	03	100.00	14.00	86.00
75	16	4711	03	800	04	04	500.00	0.00	500.00
76	16	5054	04	800	01	01	375.00	279.39	95.61
77	16	5054	04	800	03	01	510.66	393.71	116.95
78	16	5054	04	800	05	01	1,895.00	906.19	988.81
79	16	5054	04	800	09	04	300.00	0.00	300.00
80	16	5054	04	800	12	01	325.00	0.00	325.00
81	16	5054	04	800	12	02	125.00	0.00	125.00
82	17	2202	01	101	02	01	702.60	500.68	201.92
83	17	2202	01	108	01	01	2,055.46	1,238.58	816.88
84	17	2202	01	108	01	03	100.00	43.28	56.72
85	17	2202	01	108	01	04	85.36	12.81	72.55
86	17	2202	01	789	03	01	460.00	178.56	281.44
87	17	2202	01	789	03	02	100.00	46.88	53.12
88	17	2202	01	800	04	01	746.79	546.45	200.34
89	17	2202	01	800	06	01	350.00	216.79	133.21
90	17	2202	01	800	08	01	298.85	180.75	118.10
91	17	2202	02	105	01	01	176.12	111.55	64.57
92	17	2202	02	109	14	02	60.00	0.00	60.00
93	17	2202	03	103	01	01	848.00	657.51	190.49
94	17	2202	03	103	02	01	263.55	210.01	53.54
95	17	2202	03	103	08	02	512.20	407.59	104.61
96	17	2202	03	103	19	02	255.00	153.75	101.25
97	17	2202	03	103	25	01	329.00	237.73	91.27
98	17	2202	03	789	10	01	125.00	70.00	55.00
99	17	2202	03	789	14	01	1037.08	172.22	864.86
100	17	2202	03	789	15	01	252.98	39.60	213.38
101	17	2202	03	800	02	01	3,676.92	593.20	3,083.72
102	17	2202	03	800	03	01	896.92	140.40	756.52

(1)	(2)	(3)					(4)	(5)	(6)
103	17	2202	80	800	08	01	292.05	198.20	93.85
104	17	2203	00	105	06	02	270.00	0.00	270.00
105	17	2203	00	112	02	02	456.53	342.40	114.13
106	17	2203	00	789	02	01	450.00	337.50	112.50
107	17	2203	00	789	04	02	155.00	0.00	155.00
108	17	2204	00	102	01	01	451.40	281.01	170.39
109	17	2205	00	107	08	01	100.00	16.00	84.00
110	18	2210	01	001	02	01	275.00	195.34	79.66
111	18	2210	01	110	14	01	1,991.80	1,556.19	435.61
112	18	2210	01	110	15	01	190.00	132.67	57.33
113	18	2210	01	110	16	01	1,178.60	858.91	319.69
114	18	2210	01	789	01	01	358.00	264.99	93.01
115	18	2210	02	101	05	03	1,275.00	960.96	314.04
116	18	2210	02	104	02	01	131.60	79.02	52.58
117	18	2210	02	800	01	01	500.00	154.18	345.83
118	18	2210	02	800	02	01	70.00	0.00	70.00
119	18	2210	03	110	02	01	789.51	590.09	199.42
120	18	2210	05	105	11	03	249.98	0.00	249.98
121	18	2210	05	105	11	04	250.00	0.00	250.00
122	18	2210	06	101	06	01	284.52	213.10	71.42
123	18	2210	06	107	01	01	242.00	189.11	52.89
124	18	2210	80	800	04	01	1,080.00	0.00	1,080.00
125	18	2210	80	800	05	01	70.00	0.00	70.00
126	18	2210	80	800	06	01	2,729.07	1,194.15	1,534.92
127	18	2210	80	800	07	01	100.00	0.00	100.00
128	18	2210	80	800	08	01	500.00	315.42	184.58
129	18	2211	00	001	01	01	150.00	82.36	67.64
130	18	2211	00	101	02	01	382.94	302.91	80.03
131	19	3452	80	104	06	01	658.97	235.47	423.50
132	19	3452	80	104	08	01	350.00	250.00	100.00
133	19	3452	80	789	07	01	86.00	10.50	75.50
134	20	2230	03	800	01	01	57.98	0.56	57.42
135	21	2225	01	277	02	02	150.00	13.28	136.72
136	21	2225	01	277	03	01	75.00	0.00	75.00
137	21	2225	01	277	17	01	154.26	12.00	142.26
138	21	2225	01	789	23	01	3,601.00	2,504.80	1,096.20

(1)	(2)	(3)					(4)	(5)	(6)
139	21	2225	01	789	23	02	574.00	270.40	303.60
140	21	2225	01	789	24	01	500.00	1.10	498.90
141	21	2225	01	789	25	02	530.00	291.38	238.62
142	21	2225	01	789	25	04	233.00	79.63	153.37
143	21	2225	01	789	28	02	700.00	457.40	242.60
144	21	2225	01	789	29	01	149.00	0.00	149.00
145	21	2225	01	789	29	02	93.00	0.00	93.00
146	21	2225	03	277	02	01	870.00	157.91	712.09
147	21	2225	03	277	05	01	200.00	0.00	200.00
148	21	2225	03	789	02	01	245.00	194.82	50.18
149	21	2235	02	101	16	01	494.00	190.00	304.00
150	21	2235	02	102	01	01	1,100.40	817.57	282.83
151	21	2235	02	102	10	01	337.50	239.60	97.90
152	21	2235	02	102	10	02	112.50	29.91	82.59
153	21	2235	02	102	12	01	870.48	694.68	175.80
154	21	2235	02	103	06	01	623.91	225.25	398.66
155	21	2235	02	104	04	01	594.22	223.88	370.34
156	21	2235	02	104	06	01	650.00	224.90	425.10
157	21	2235	02	789	36	01	284.92	71.23	213.69
158	21	2236	02	101	01	01	741.92	362.91	379.01
159	21	2236	02	101	01	02	176.30	68.90	107.40
160	21	2236	02	101	02	01	360.34	174.90	185.44
161	21	2236	02	101	02	02	93.66	35.06	58.60
162	21	2236	02	789	01	01	193.25	112.90	80.35
163	21	4225	01	789	29	02	93.00	0.00	93.00
164	22	2404	00	195	02	01	75.00	0.00	75.00
165	22	2852	08	789	01	02	55.20	0.00	55.20
166	22	4851	00	195	01	01	175.00	0.00	175.00
167	24	2401	00	102	01	01	593.51	408.55	184.96
168	24	2401	00	102	01	02	409.46	246.40	163.06
169	24	2401	00	105	04	01	82.68	0.00	82.68
170	24	2401	00	105	04	02	183.65	0.00	183.65
171	24	2401	00	109	07	01	1,104.00	0.00	1,104.00
172	24	2401	00	109	07	02	227.00	0.00	227.00
173	24	2401	00	110	02	01	300.00	0.00	300.00
174	24	2401	00	119	01	01	982.53	405.51	577.02

(1)	(2)	(3)					(4)	(5)	(6)
175	24	2401	00	119	07	01	200.00	98.16	101.84
176	24	2401	00	789	09	01	256.00	0.00	256.00
177	24	2401	00	800	11	01	678.44	94.56	583.88
178	24	2401	00	800	11	02	138.00	0.33	137.67
179	24	2406	01	102	02	01	219.15	152.11	67.04
180	24	2406	01	102	06	01	80.00	0.00	80.00
181	24	2415	01	789	01	02	500.00	100.00	400.00
182	24	2435	01	101	02	01	800.00	557.77	242.23
183	24	2435	01	101	02	02	180.50	110.00	70.50
184	24	2702	02	001	01	01	454.00	145.93	308.07
185	24	2702	02	001	02	01	284.55	212.29	72.26
186	25	2403	00	101	01	01	359.56	269.47	90.09
187	25	2403	00	102	01	01	500.89	352.31	148.58
188	25	2403	00	102	03	01	126.37	55.51	70.86
189	25	2403	00	800	10	01	285.03	25.74	259.29
190	26	2405	00	001	01	01	222.00	153.68	68.32
191	26	2405	00	800	02	01	400.00	250.00	150.00
192	27	2505	02	101	01	02	650.00	0.00	650.00
193	27	2505	02	101	02	01	487.50	222.67	264.83
194	27	2505	02	101	03	01	150.00	0.00	150.00
195	27	2505	02	101	04	01	1,032.33	302.35	729.98
196	27	2505	02	789	01	01	162.50	84.25	78.25
197	27	2505	02	789	02	01	546.70	9.70	537.00
198	28	2851	00	789	01	01	109.55	20.33	89.22
199	29	2801	05	001	01	02	178.64	124.10	54.54
200	29	2801	05	800	01	02	21,000.00	16,000.00	5,000.00
201	29	2801	05	800	04	01	535.00	337.85	197.15
202	29	2801	05	800	05	01	174.71	100.67	74.04
203	29	2801	05	800	09	01	92.00	31.94	60.06
204	29	2801	80	800	01	01	226.13	174.44	51.69
205	29	4801	05	789	02	01	85.00	22.45	62.55
206	29	4801	05	789	06	01	825.00	100.00	725.00
207	29	4801	05	799	01	01	1,983.00	986.00	997.00
208	29	4801	05	800	11	01	525.54	66.42	459.12
209	29	4801	05	800	47	02	241.55	186.62	54.93
210	29	4801	05	800	48	01	1,880.88	1,305.62	575.26

(1)	(2)	(3)					(4)	(5)	(6)
211	29	4801	05	800	50	01	450.00	0.00	450.00
212	29	4801	05	800	53	01	1,000.00	0.00	1,000.00
213	30	5051	02	200	05	01	907.00	655.80	251.20
214	30	5051	02	200	06	01	543.00	0.00	543.00
215	32	2056	00	101	01	01	120.00	4.45	115.55
216	32	2230	03	101	01	01	125.00	12.00	113.00
217	32	3452	01	800	02	06	250.00	120.00	130.00
218	32	4055	00	211	01	01	600.00	354.27	245.73
219	32	4202	01	203	01	01	100.00	49.99	50.01
220	32	4210	01	800	03	02	749.00	5.37	743.63
221	32	4210	01	800	03	03	749.00	0.00	749.00
222	32	4225	01	789	01	02	99.74	0.00	99.74
223	32	4235	02	800	01	01	74.20	12.02	62.18
224	32	4401	00	800	01	01	245.00	127.00	118.00
225	32	4405	00	104	01	03	100.00	0.00	100.00
226	32	4405	00	104	02	03	684.00	0.00	684.00
227	32	5055	00	800	02	02	325.00	91.43	233.57
228	32	5452	01	800	28	03	300.00	114.72	185.28
229	32	5452	01	800	28	04	400.00	198.37	201.63
230	32	5452	01	800	29	01	200.00	51.79	148.21
231	32	5452	01	800	30	02	500.00	137.65	362.35
232	32	5452	01	800	32	01	225.00	0.00	225.00
233	32	5452	01	800	33	04	175.00	116.14	58.86
234	32	5452	01	800	34	03	295.00	175.00	120.00
235	32	5452	01	800	37	01	200.00	0.00	200.00
236	32	5452	01	800	38	01	200.00	0.00	200.00
237	32	5452	01	800	39	01	300.00	0.00	300.00
238	32	5452	01	800	40	03	150.00	0.00	150.00
239	33	2049	01	200	02	07	1,400.00	1,059.84	340.16
240	33	2049	02	213	01	07	66.00	0.00	66.00
241	33	2049	03	104	01	07	3,600.00	2,394.07	1,205.93
242	33	2049	04	101	01	07	972.45	164.24	808.21
243	33	2049	05	105	02	07	344.90	42.30	302.60
244	33	6003	00	109	02	07	3,173.44	2,102.67	1,070.77
245	33	6004	01	101	01	07	7,014.86	5,228.57	1,786.29
246	33	6004	02	101	01	07	3,349.70	698.10	2,651.60
Total							1,62,121.13	77,917.08	84,204.05

Appendix 2.2

(Reference: Paragraph 2.3.3; Page 37)

Cases where expenditure exceeded approved provision by more than ₹ 50 lakh and by more than 20 per cent of the total provision

(₹ in lakh)

Sl.No.	Grant	Heads of Account					Provision	Expenditure	Excess
(1)	(2)	(3)					(4)	(5)	(6)
1	05	2015	00	103	01	01	148.00	219.92	71.92
2	06	2245	02	101	01	02	1,576.84	2,069.12	492.28
3	10	2216	80	800	04	01	1,895.55	2,482.17	586.62
4	10	2217	05	800	03	01	1,005.00	1,556.88	551.88
5	10	2217	05	800	03	02	94.00	202.00	108.00
6	10	2217	80	191	10	01	500.00	750.00	250.00
7	10	2217	80	191	17	01	0.01	195.30	195.29
8	10	2250	00	103	01	01	283.30	385.40	102.10
9	16	2059	60	051	02	01	0.01	174.41	174.40
10	16	2059	80	051	05	04	0.01	158.17	158.16
11	16	4059	01	051	11	01	30.00	110.00	80.00
12	16	4711	03	800	02	01	80.00	138.50	58.50
13	16	4711	03	800	04	01	1,092.00	1,672.07	580.07
14	16	4711	03	800	04	02	300.00	383.48	83.48
15	16	5054	04	800	01	03	60.00	140.00	80.00
16	16	5054	04	800	02	01	155.00	228.67	73.67
17	16	5054	04	800	09	01	3,293.00	4,140.34	847.34
18	16	5054	04	800	09	02	400.00	1,407.35	1,007.35
19	16	5054	04	800	09	03	200.00	760.00	560.00
20	17	2202	01	789	04	01	47.58	171.98	124.40
21	17	2236	02	102	01	01	250.01	307.01	57.00
22	19	2070	00	115	01	01	106.00	204.52	98.52
23	19	3452	80	104	07	01	471.00	603.81	132.81
24	21	2225	01	789	25	01	1,570.00	2,269.63	699.63
25	21	2225	01	789	27	02	400.00	800.08	400.08
26	21	2235	02	001	02	01	1,672.17	4,287.49	2,615.32
27	21	2235	02	104	02	01	1,743.99	2,264.11	520.12
28	21	2235	02	104	02	02	503.72	656.35	152.63
29	21	2235	02	789	09	01	3,457.12	4,344.37	887.25
30	21	2235	02	789	09	02	736.83	913.85	177.02

(1)	(2)	(3)					(4)	(5)	(6)
31	22	4851	00	195	01	02	300.00	425.00	125.00
32	24	2245	02	101	01	01	25.00	1,099.88	1,074.88
33	24	2245	02	101	01	02	45.00	850.64	805.64
34	24	2245	02	101	01	04	20.00	111.51	91.51
35	24	2401	00	102	03	01	200.00	300.00	100.00
36	24	2401	00	108	03	01	1.00	200.56	199.56
37	27	2505	02	101	01	01	900.00	1,292.57	392.57
38	29	2049	60	101	01	01	181.49	286.04	104.55
39	32	4202	01	800	02	02	0.01	100.00	99.99
40	32	4202	03	800	01	02	50.00	212.48	162.48
41	32	4210	01	110	01	02	30.00	125.00	95.00
42	33	2049	01	305	01	07	100.00	241.05	141.05
43	33	6003	00	109	01	07	2,229.56	3,104.22	874.66
Total							26,153.20	42,345.94	16,192.74

Appendix 2.3

(Reference: Paragraph 2.3.4; Page 37)

Part A: Excessive/unnecessary re-appropriation of funds

(₹ in lakh)

Sl.No	Grant	Heads of Account					Provision	Re-appropriation	Total	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)	(7)	(8)
1	06	2216	03	102	01	01	131.40	40.49	171.89	130.69	41.20
2	06	2245	02	101	02	01	5.00	41.25	46.25	0.00	46.25
3	06	2245	02	117	01	02	0.00	2.46	2.46	0.00	2.46
4	06	2245	80	001	01	01	45.52	19.33	64.85	13.57	51.28
5	06	3456	00	190	01	01	170.00	15.15	185.15	108.09	77.06
6	06	3456	00	800	09	01	0.00	140.00	140.00	0.00	140.00
7	09	3451	00	090	01	01	70.00	6.00	76.00	69.73	6.27
8	10	2053	00	101	02	02	25.85	1.45	27.30	20.10	7.20
9	10	2216	80	103	01	01	180.00	30.00	210.00	180.00	30.00
10	10	2216	80	800	04	02	250.00	89.32	339.32	249.72	89.60
11	10	2217	01	789	01	01	86.00	6.57	92.57	86.00	6.57
12	10	2217	05	191	03	01	0.00	35.45	35.45	0.00	35.45
13	10	2217	05	789	03	04	20.00	4.00	24.00	12.94	11.06
14	10	2217	05	800	03	04	90.00	29.00	119.00	88.72	30.28
15	10	2217	80	191	17	02	0.00	39.06	39.06	0.00	39.06
16	10	2217	80	191	17	03	0.00	9.76	9.76	0.00	9.76
17	10	2217	80	191	17	04	0.00	19.53	19.53	0.00	19.53
18	10	2515	00	101	01	02	47.25	2.03	49.28	46.20	3.08
19	10	2515	00	101	19	01	0.00	5.52	5.52	0.00	5.52
20	10	3475	00	108	03	01	280.00	25.52	305.52	0.00	305.52
21	12	2055	00	104	01	03	184.50	4.05	188.55	183.67	4.88
22	12	2055	00	109	01	03	307.50	2.70	310.20	302.79	7.41
23	12	2070	00	108	04	04	56.81	1.56	58.37	54.83	3.54
24	13	2056	00	001	01	01	46.00	2.07	48.07	29.20	18.87
25	16	2215	01	102	02	01	75.00	1.31	76.31	59.31	17.00
26	16	2215	01	102	03	01	3,100.00	18.22	3,118.22	2,908.22	210.00
27	16	2215	01	102	07	03	190.00	6.00	196.00	156.00	40.00
28	16	3054	80	800	01	01	155.00	3.35	158.35	107.42	50.93
29	16	3054	80	800	02	01	29.50	1.38	30.88	12.88	18.00
30	16	4215	01	800	06	01	1,500.00	1,775.00	3,275.00	0.00	3,275.00
31	17	2202	01	800	08	01	298.85	231.51	530.36	180.75	349.61
32	17	2202	02	105	03	01	6.54	2.10	8.64	1.64	7.00
33	17	2202	02	109	02	01	2,960.13	22.63	2,982.76	2,840.77	141.99
34	17	2202	02	109	08	02	390.00	5.00	395.00	362.50	32.50

(1)	(2)	(3)					(4)	(5)	(6)	(7)	(8)
35	17	2202	03	103	11	02	145.57	3.93	149.50	144.60	4.90
36	17	2202	03	103	25	01	329.00	10.00	339.00	237.73	101.27
37	17	2202	80	001	02	01	108.78	1.12	109.90	108.49	1.41
38	17	2204	00	101	01	02	9.50	3.30	12.80	8.06	4.74
39	17	2205	00	105	04	02	13.46	1.17	14.63	7.63	7.00
40	17	2205	00	107	05	01	14.50	1.72	16.22	13.93	2.29
41	17	2236	02	102	01	02	36.01	32.29	68.30	20.95	47.35
42	18	2210	03	104	01	01	270.50	2.28	272.78	232.65	40.13
43	18	2210	80	800	05	01	70.00	7.00	77.00	0.00	77.00
44	19	2075	00	800	01	01	140.00	23.90	163.90	107.65	56.25
45	20	2230	01	103	04	01	68.45	3.16	71.61	56.51	15.10
46	21	2225	01	789	27	01	1,150.00	70.00	1,220.00	1,124.67	95.33
47	21	2225	03	277	03	01	0.00	70.00	70.00	0.00	70.00
48	21	2225	80	800	03	01	40.00	6.50	46.50	40.00	6.50
49	21	2235	02	101	04	01	16.22	1.60	17.82	15.18	2.64
50	21	2235	02	101	14	01	5.00	55.00	60.00	0.00	60.00
51	21	2235	02	101	14	02	0.00	75.00	75.00	0.00	75.00
52	21	2235	02	102	01	02	102.84	5.17	108.01	99.52	8.49
53	21	2235	02	102	03	01	179.49	9.02	188.51	177.60	10.91
54	21	2235	02	103	18	01	45.00	7.33	52.33	20.00	32.33
55	21	2235	02	103	18	04	0.00	8.20	8.20	0.00	8.20
56	21	2235	02	103	20	01	0.00	6.05	6.05	0.00	6.05
57	21	2235	02	103	20	04	0.00	12.10	12.10	0.00	12.10
58	21	2235	02	103	21	01	0.00	37.00	37.00	0.00	37.00
59	21	2235	02	103	22	01	0.00	7.00	7.00	0.00	7.00
60	21	2235	02	104	09	02	27.84	2.48	30.32	25.23	5.09
61	21	2235	02	104	09	03	7.80	1.09	8.89	7.61	1.28
62	21	2235	02	789	16	02	25.00	11.15	36.15	15.27	20.88
63	21	2235	02	789	16	04	6.00	2.42	8.42	5.61	2.81
64	22	2404	00	195	04	01	270.50	75.00	345.50	270.50	75.00
65	22	2425	00	001	02	01	85.29	33.42	118.71	49.11	69.60
66	23	3454	02	800	13	01	31.99	27.05	59.04	0.00	59.04
67	24	2401	00	789	04	04	0.00	3.50	3.50	0.00	3.50
68	24	2401	00	789	07	02	0.00	3.00	3.00	0.00	3.00
69	24	2401	00	800	15	01	10.80	11.71	22.51	0.00	22.51
70	24	2406	01	102	09	01	0.00	48.00	48.00	0.00	48.00
71	25	2403	00	101	08	01	266.24	39.61	305.85	240.76	65.09
72	25	2403	00	103	01	01	20.39	1.95	22.34	17.67	4.67
73	25	2403	00	103	02	01	55.31	1.27	56.58	52.04	4.54
74	27	2505	02	101	02	01	487.50	32.50	520.00	222.67	297.33

(1)	(2)	(3)					(4)	(5)	(6)	(7)	(8)
75	27	2515	00	789	02	02	10.00	6.40	16.40	10.00	6.40
76	28	2851	00	003	01	02	22.00	10.03	32.03	21.05	10.98
77	28	2852	08	202	03	01	650.00	7.00	657.00	588.50	68.50
78	29	2801	05	001	02	01	6,435.19	155.62	6,590.81	6,174.86	415.95
79	29	2801	05	800	05	01	174.71	2.01	176.72	100.67	76.05
80	29	4801	05	800	06	01	987.10	3.69	990.79	938.43	52.36
81	32	4070	00	800	02	01	0.00	2.00	2.00	0.00	2.00
82	32	4202	01	800	02	04	196.00	4.00	200.00	193.49	6.51
83	09	3451	00	091	07	01	456.01	43.99	500.00	0.00	500.00
84	10	2217	80	800	08	01	0.01	199.99	200.00	0.00	200.00
85	10	2217	80	800	10	01	0.01	49.99	50.00	0.00	50.00
86	18	2210	05	105	10	01	0.01	1,899.99	1,900.00	0.00	1,900.00
87	24	2402	00	102	02	01	0.01	274.35	274.36	0.00	274.36
88	27	2505	02	101	04	01	1,032.33	185.63	1,217.96	302.35	915.61
Total							24,703.21	6,237.45	30,940.66	19,856.75	11,083.91

Part B: Re-appropriation of funds without any provision
(Reference: Paragraph 2.3.4; Page 37)

(In ₹)

Sl.No	Grant	Heads of Account					Provision	Re-appropriation	Total	Expenditure	Savings
(1)	(2)	(3)					(4)	(5)	(6)	(7)	(8)
1	06	2245	02	113	01	02	0	2,78,000	2,78,000	2,78,000	0
2	06	2245	02	117	01	01	0	26,21,000	26,21,000	26,21,000	0
3	09	3451	00	090	03	03	0	79,000	79,000	79,000	0
4	10	3475	00	108	01	04	0	47,89,000	47,89,000	47,88,207	793
5	12	2055	00	800	02	01	0	20,57,000	20,57,000	1,06,070	19,50,930
6	16	2059	60	051	02	02	0	17,99,000	17,99,000	17,99,000	0
7	16	2059	60	051	02	04	0	42,27,000	42,27,000	18,42,858	23,84,142
8	16	4215	01	800	05	03	0	25,000	25,000	24,600	400
9	20	2230	03	800	01	02	0	61,60,000	61,60,000	4,98,000	56,62,000
10	21	2235	02	789	10	01	0	24,26,000	24,26,000	24,25,920	80
11	25	2403	00	800	09	01	0	34,14,000	34,14,000	20,43,398	13,70,602
12	32	2403	00	101	02	01	0	10,00,000	10,00,000	10,00,000	0
13	32	2403	00	101	02	02	0	20,00,000	20,00,000	19,96,506	3,494
14	32	2403	00	101	02	04	0	5,00,000	5,00,000	4,80,652	19,348
15	32	3452	01	800	12	01	0	50,00,000	50,00,000	50,00,000	0
16	32	4070	00	800	03	01	0	46,00,000	46,00,000	46,00,000	0
17	32	4202	01	800	03	02	0	1,00,000	1,00,000	99,920	80
Total								4,10,75,000	4,10,75,000	2,96,83,131	1,13,91,869

Appendix 2.4
(Reference: Paragraph 2.3.5; Page 37)

Cases of substantial surrenders made during 2015-16

(₹ in lakh)

Sl.No.	Grant	Heads of Account					Provision	Surrender
1.	01	2011	02	800	01	01	175.00	175.00
2.	02	2012	03	101	01	01	16.00	14.00
3.	09	3451	00	090	07	01	2,000.00	1,937.44
4.	10	2216	80	800	10	01	1,454.45	1,453.80
5.	10	2217	05	800	06	01	325.00	325.00
6.	10	2217	80	800	07	02	363.64	350.00
7.	10	2217	80	800	07	03	181.82	180.00
8.	10	2501	04	105	01	01	110.00	90.00
9.	10	2501	04	105	06	01	10.00	10.00
10.	10	2501	04	105	08	01	50.00	50.00
11.	10	2501	04	105	10	01	50.00	50.00
12.	10	2515	00	101	30	01	150.00	150.00
13.	10	2515	00	101	30	02	50.00	40.00
14.	10	2575	60	101	01	01	1,498.20	1,400.00
15.	10	2575	60	101	01	02	449.90	440.00
16.	10	2575	60	789	01	01	320.00	320.00
17.	10	2575	60	789	01	02	96.00	96.00
18.	10	3475	00	108	03	03	50.00	50.00
19.	10	3475	00	108	03	04	100.00	100.00
20.	11	2030	01	101	01	01	10.38	7.02
21.	13	2056	00	101	01	04	26.50	13.35
22.	13	2056	00	101	02	01	351.80	210.94
23.	13	2056	00	102	02	01	2.00	1.50
24.	16	2215	01	052	01	02	14.50	12.00
25.	16	2215	01	789	01	01	230.00	179.00
26.	16	2215	01	800	03	01	50.01	50.00
27.	16	2216	01	106	02	01	47.38	25.00
28.	16	3054	03	103	01	01	65.00	50.00
29.	16	3054	03	337	01	03	40.00	30.00
30.	16	3054	80	052	01	01	48.78	40.00
31.	16	3054	80	800	01	01	155.00	89.00
32.	16	3054	80	800	02	01	29.50	18.00

(₹ in lakh)

Sl.No.	Grant	Heads of Account					Provision	Surrender
33.	16	4215	01	102	02	01	400.02	310.00
34.	17	2202	01	108	01	04	85.36	68.00
35.	17	2202	01	789	03	01	460.00	280.00
36.	17	2202	02	109	10	01	12.00	10.00
37.	17	2202	03	789	15	01	252.98	210.00
38.	17	2202	03	800	03	01	896.92	756.00
39.	17	2203	00	105	06	02	270.00	270.00
40.	17	2204	00	101	02	02	15.00	8.00
41.	17	2204	00	102	04	01	17.41	16.00
42.	17	2204	00	104	04	01	31.60	30.00
43.	17	2205	00	105	03	01	51.61	28.00
44.	17	2205	00	105	04	01	74.10	39.00
45.	17	2205	00	107	02	02	6.80	6.00
46.	18	2210	02	800	01	01	500.00	340.00
47.	18	2210	05	105	11	04	250.00	245.00
48.	18	2210	80	800	07	01	100.00	100.00
49.	18	2210	80	800	10	07	50.00	50.00
50.	19	3452	80	104	06	01	659.87	420.00
51.	19	3452	80	789	07	01	86.00	70.00
52.	20	2230	03	101	17	02	43.11	40.00
53.	20	2230	03	101	19	02	22.07	20.00
54.	23	3454	02	001	01	03	0.03	0.03
55.	24	2401	00	109	07	01	1,104.00	1,000.00
56.	24	2401	00	109	07	02	227.00	200.00
57.	24	2401	00	119	01	01	982.53	500.00
58.	24	2401	00	789	09	01	256.00	250.00
59.	24	2401	00	800	11	01	678.44	550.00
60.	25	2403	00	001	04	01	8.04	4.50
61.	25	2403	00	789	03	01	40.00	40.00
62.	25	2403	00	800	10	01	285.03	192.00
63.	26	4405	00	195	01	01	0.01	0.01
64.	26	4405	00	195	01	02	0.01	0.01
65.	26	4405	00	195	01	03	0.01	0.01
66.	26	4405	00	195	01	04	0.01	0.01
67.	26	6405	00	195	01	01	0.01	0.01
68.	26	6405	00	195	01	02	0.01	0.01

(₹ in lakh)

Sl.No.	Grant	Heads of Account					Provision	Surrender
69.	26	6405	00	195	01	03	0.01	0.01
70.	26	6405	00	195	01	04	0.01	0.01
71.	28	2851	00	001	03	02	14.00	12.00
72.	28	2851	00	001	04	01	50.00	31.00
73.	28	2851	00	101	01	02	12.79	8.00
74.	28	2851	00	106	01	01	41.78	22.00
75.	28	2851	00	789	01	01	109.55	88.00
76.	28	2851	00	789	02	02	17.84	13.00
77.	28	2851	00	789	04	01	16.50	12.00
78.	28	4885	01	190	02	02	1.02	1.02
79.	29	2801	05	800	09	01	92.00	59.00
80.	29	4801	05	789	02	01	85.00	62.54
81.	29	4801	05	789	04	01	40.00	35.06
82.	29	4801	05	789	04	02	16.00	10.56
83.	29	4801	05	789	05	01	30.00	28.27
84.	29	4801	05	789	05	02	2.00	1.30
85.	29	4801	05	789	05	04	2.00	1.70
86.	29	4801	05	789	06	01	825.00	725.00
87.	29	4801	05	789	11	01	50.00	50.00
88.	29	4801	05	789	11	02	10.00	10.00
89.	29	4801	05	799	01	01	1,983.00	997.00
90.	29	4801	05	800	10	01	44.00	22.90
91.	29	4801	05	800	10	02	20.00	10.09
92.	29	4801	05	800	11	01	525.54	458.48
93.	29	4801	05	800	11	03	10.00	6.66
94.	29	4801	05	800	50	01	450.00	450.00
95.	29	4801	05	800	53	01	1,000.00	1,000.00
96.	31	7610	00	201	01	07	10.00	6.00
97.	31	7610	00	202	01	07	10.00	6.80
98.	32	2056	00	101	01	01	124.34	105.00
99.	32	2202	02	109	03	01	38.00	33.00
100.	32	2202	02	109	03	03	8.00	7.87
101.	32	2210	01	110	02	02	2.50	1.50
102.	32	2230	03	101	01	01	125.00	113.00
103.	32	2230	03	101	01	02	50.00	42.63
104.	32	2230	03	101	02	01	30.00	26.87

(₹ in lakh)

Sl.No.	Grant	Heads of Account					Provision	Surrender
105.	32	2235	02	001	02	01	10.00	8.35
106.	32	2235	02	101	01	02	45.00	35.00
107.	32	2401	00	800	01	04	45.00	25.00
108.	32	2401	00	800	02	01	32.00	30.00
109.	32	2403	00	101	01	01	15.00	13.00
110.	32	2403	00	101	01	02	20.00	15.00
111.	32	2403	00	102	01	01	15.00	14.00
112.	32	2403	00	103	01	01	10.00	9.00
113.	32	2403	00	800	01	01	5.00	4.00
114.	32	4210	01	800	03	02	749.00	690.00
115.	32	4210	01	800	03	03	749.00	429.00
116.	32	4225	01	789	01	02	99.74	91.70
117.	32	4250	00	201	01	01	25.00	22.50
118.	32	5055	00	800	02	02	325.00	230.00
119.	33	6004	02	101	01	07	3,349.70	2,651.60
Total							27,727.16	22,736.06

Appendix 2.5
(Reference: Paragraph 2.3.6; Page 37)

Cases where savings of more than ₹ one crore were not surrendered fully

(₹ in crore)

Sl.No.	Grant Number	Description	Savings	Amount surrendered	Amount not surrendered
Revenue					
1	12	Police	15.09	2.69	12.40
2	18	Medical	74.01	31.59	42.42
3	23	Statistics	1.30	0.56	0.74
Total - Revenue			90.40	34.84	55.56
Capital					
4	16	Public Works	83.94	28.71	55.23
5	30	Ports and Pilotage	7.94	2.50	5.44
6	32	Building Programmes	53.45	23.76	29.69
Total - Capital			145.33	54.97	90.36
Grand Total			235.73	89.81	145.92

Appendix 2.6
(Reference: Paragraph 2.3.7; Page 37)

Details of rush of expenditure during last quarter of the year and during March 2016

Sl. No.	Grant No.	Head of Account	Total expenditure during the year (₹)	Expenditure incurred (₹)		Percentage to total expenditure	
				During last quarter of the year	During March 2016	During last quarter of the year	During March 2016
1.	05	2015.00.106.01.01	1,56,48,966	1,56,48,966	85,78,949	100.00	54.82
2.	06	2029.00.800.04.01	29,35,154	26,64,494	24,84,750	90.78	84.65
3.	33	2048.00.200.01.01	1,00,00,000	1,00,00,000	1,00,00,000	100.00	100.00
4.		2049.01.200.03.07	4,39,19,953	4,39,19,953	4,39,19,953	100.00	100.00
5.		2049.01.305.01.07	2,41,04,750	2,02,52,310	2,02,52,310	84.02	84.02
6.		2049.03.104.01.07	23,94,07,000	23,94,07,000	23,94,07,000	100.00	100.00
7.		2049.03.108.01.07	3,70,00,000	3,70,00,000	3,70,00,000	100.00	100.00
8.		2049.04.104.01.07	134,88,00,406	108,41,65,766	103,67,57,549	80.38	76.87
9.		2049.05.105.02.07	42,30,071	37,96,280	37,96,280	89.75	89.75
10.		12	2055.00.115.03.01	15,13,940	14,43,120	14,43,120	95.32
11.	2055.00.115.04.01		2,17,40,000	2,17,40,000	2,17,40,000	100.00	100.00
12.	16	2059.60.051.02.04	18,42,858	17,07,800	16,63,000	92.67	90.24
13.	17	2202.01.789.04.01	1,71,98,000	1,06,10,000	1,06,10,000	61.69	61.69
14.		2202.02.789.05.01	15,79,000	15,79,000	15,79,000	100.00	100.00
15.		2202.03.789.10.01	70,00,000	70,00,000	70,00,000	100.00	100.00
16.		2202.03.789.15.01	39,60,000	39,60,000	39,60,000	100.00	100.00
17.		2202.80.003.01.01	2,81,26,000	2,81,26,000	2,81,26,000	100.00	100.00
18.		2202.80.789.04.01	27,08,000	27,08,000	18,00,000	100.00	66.47
19.	17	2203.00.789.01.01	20,00,000	20,00,000	20,00,000	100.00	100.00
20.	32	2205.00.105.01.01	20,00,000	15,43,073	15,32,249	77.15	76.61
21.	18	2210.02.800.01.01	1,54,17,500	1,44,17,500	1,44,17,500	93.51	93.51
22.	18	2210.80.800.03.01	50,00,000	50,00,000	50,00,000	100.00	100.00
23.	10	2217.05.789.01.01	86,00,000	67,69,000	67,69,000	78.71	78.71
24.		2217.05.789.03.02	27,00,000	27,00,000	27,00,000	100.00	100.00
25.		2217.05.800.03.02	2,01,99,848	1,08,07,604	1,08,00,000	53.50	53.47
26.		2217.05.800.03.04	88,72,284	45,03,900	45,03,900	50.76	50.76
27.	19	2220.60.101.04.01	93,12,163	70,42,021	58,38,378	75.62	62.70
28.	21	2225.01.277.03.02	25,00,000	25,00,000	25,00,000	100.00	100.00
29.		2225.03.190.01.01	50,00,000	50,00,000	50,00,000	100.00	100.00

Sl. No.	Grant No.	Head of Account	Total expenditure during the year (₹)	Expenditure incurred (₹)		Percentage to total expenditure	
				During last quarter of the year	During March 2016	During last quarter of the year	During March 2016
30.	21	2235.02.103.15.02	17,97,064	17,97,064	17,97,064	100.00	100.00
31.		2235.02.104.12.01	8,93,72,000	8,93,72,000	8,93,72,000	100.00	100.00
32.		2235.02.789.16.01	1,13,99,475	74,60,088	74,60,088	65.44	65.44
33.	17	2236.02.789.01.04	24,99,534	24,99,534	24,99,534	100.00	100.00
34.	06	2245.02.101.02.02	17,25,431	13,25,431	13,25,431	76.82	76.82
35.		2245.02.113.01.02	27,80,000	27,80,000	27,80,000	100.00	100.00
36.	10	2250.00.103.03.01	59,63,300	38,65,000	38,65,000	64.81	64.81
37.	24	2401.00.113.03.01	38,61,465	33,17,738	31,88,759	85.92	82.58
38.		2401.00.113.03.02	19,76,171	18,12,808	17,73,750	91.73	89.76
39.		2401.00.119.07.01	98,16,000	50,00,000	50,00,000	50.94	50.94
40.	24	2401.00.789.01.02	27,32,219	27,21,443	21,02,763	99.61	76.96
41.		2401.00.789.04.01	30,00,000	30,00,000	30,00,000	100.00	100.00
42.	32	2401.00.789.01.04	19,99,998	17,50,431	17,50,431	87.52	87.52
43.		2401.00.800.03.01	18,00,000	14,36,759	14,23,389	79.82	79.08
44.	24	2401.00.800.11.01	94,56,000	71,72,000	71,72,000	75.85	75.85
45.	32	2403.00.101.02.02	19,96,506	19,96,506	14,05,137	100.00	70.38
46.	25	2403.00.103.03.01	36,33,519	32,38,628	19,51,996	89.13	53.72
47.		2403.00.103.03.02	15,43,735	11,50,895	11,50,895	74.55	74.55
48.	25	2403.00.789.02.02	14,66,795	12,78,587	12,66,121	87.17	86.32
49.	24	2415.01.789.01.02	1,00,00,000	1,00,00,000	1,00,00,000	100.00	100.00
50.	10	2501.04.105.01.01	20,00,000	20,00,000	20,00,000	100.00	100.00
51.	27	2505.02.101.02.01	2,22,67,000	1,30,00,000	1,30,00,000	58.38	58.38
52.		2505.02.789.01.01	84,25,000	45,00,000	45,00,000	53.41	53.41
53.		2515.00.800.05.01	40,00,000	30,00,000	30,00,000	75.00	75.00
54.	24	2702.02.001.01.02	11,54,771	10,12,391	10,12,391	87.67	87.67
55.	32	3452.01.800.12.01	50,00,000	50,00,000	48,89,753	100.00	97.80
56.	06	3456.00.001.05.03	26,67,448	20,11,424	18,71,995	75.41	70.18
57.		3456.00.190.01.01	1,08,09,458	76,78,805	76,78,805	71.04	71.04
58.	10	3475.00.108.01.04	47,88,207	47,88,207	47,88,207	100.00	100.00
59.	16	4059.01.051.10.01	5,00,00,000	3,02,86,332	2,70,08,168	60.57	54.02
60.	16	4059.01.051.11.01	1,10,00,000	1,06,27,124	77,98,100	96.61	70.89
61.	32	4070.00.800.03.01	46,00,000	46,00,000	46,00,000	100.00	100.00
62.	17	4202.01.203.04.01	12,72,000	12,72,000	12,72,000	100.00	100.00

Sl. No.	Grant No.	Head of Account	Total expenditure during the year (₹)	Expenditure incurred (₹)		Percentage to total expenditure	
				During last quarter of the year	During March 2016	During last quarter of the year	During March 2016
63.	32	4202.01.800.02.02	1,00,00,000	1,00,00,000	1,00,00,000	100.00	100.00
64.		4202.01.800.02.03	1,00,00,000	72,26,309	72,26,309	72.26	72.26
65.		4210.01.110.01.02	1,25,00,000	1,01,11,944	1,00,69,114	80.90	80.55
66.	18	4210.80.800.01.01	1,67,23,173	1,67,23,173	1,67,23,173	100.00	100.00
67.	21	4225.01.789.29.01	1,07,06,796	1,07,06,796	1,07,06,796	100.00	100.00
68.	32	4235.02.789.02.01	29,27,000	24,99,442	24,79,442	85.39	84.71
69.		4235.02.800.01.01	12,02,166	12,02,166	12,02,166	100.00	100.00
70.	24	4401.00.800.02.01	1,59,17,000	1,59,17,000	1,59,17,000	100.00	100.00
71.	29	4801.05.789.06.01	1,00,00,000	1,00,00,000	1,00,00,000	100.00	100.00
72.	32	5452.01.800.28.03	1,14,72,039	60,44,007	60,14,787	52.68	52.43
73.		5452.01.800.34.03	1,75,00,000	1,75,00,000	1,75,00,000	100.00	100.00
Total			230,90,67,163	194,86,93,819	188,27,21,502		

Appendix 3.1
(Reference: Paragraph 3.1; Page 41)

Details of outstanding Utilisation Certificates

Sl. No.	Department	Number of certificates outstanding	Amount (₹ in lakh)
1	Adi-Dravidar Welfare	107	5,982.42
2	Agriculture	36	1,723.17
3	Animal Husbandry and Animal Welfare	12	504.06
4	Art and Culture	6	22.07
5	Civil Supplies and Consumer Affairs	12	660.61
6	Co-operation	27	1,823.93
7	Education	27	1,272.38
8	Fisheries and Fishermen Welfare	24	1,092.11
9	Health	4	387.50
10	Hindu Religious Institutions/WAKF Board	298	1,038.63
11	Industries	9	214.44
12	Information Technology	2	4.44
13	Labour	6	155.48
14	Local Administration	139	4,666.92
15	Science, Technology and Environment	2	372.64
16	Social Welfare	9	490.84
17	Tourism	12	765.85
18	Town and Country Planning	86	952.94
19	Women and Child Development	9	402.94
	Total	827	22,533.37

Appendix 3.2
(Reference: Paragraph 3.2; Page 42)

List of Autonomous Bodies/Authorities from whom accounts were not received

Sl. No.	Name of the Autonomous Body/Authority	Year for which accounts were due
1	Puducherry Municipality	2008-09 to 2014-15
2	Oulgaret Municipality	2008-09 to 2014-15
3	Karaikal Municipality	2008-09 to 2014-15
4	Mahe Municipality	2008-09 to 2014-15
5	Yanam Municipality	2008-09 to 2014-15
6	Ariankuppam Commune Panchayat	2008-09 to 2014-15
7	Villianur Commune Panchayat	2008-09 to 2014-15
8	Bahour Commune Panchayat	2008-09 to 2014-15
9	Mannadipet Commune Panchayat	2008-09 to 2014-15
10	Nettapakkam Commune Panchayat	2008-09 to 2014-15
11	Neravy Commune Panchayat	2008-09 to 2014-15
12	Kottucherry Commune Panchayat	2008-09 to 2014-15
13	T.R. Pattinam Commune Panchayat	2008-09 to 2014-15
14	Thirunallar Commune Panchayat	2008-09 to 2014-15
15	Nedungadu Commune Panchayat	2008-09 to 2014-15
16	Pondicherry Fishing Harbour Management Society	2013-14 & 2014-15
17	Krishi Vigyan Kendra, Puducherry	2014-15
18	Krishi Vigyan Kendra, Karaikal	2014-15
19	Pondicherry Fishermen Welfare Distress Relief Society, Puducherry	2012-13 to 2014-15
20	Pondicherry Institute of Hotel Management and Catering Technology, Puducherry	2013-14 & 2014-15
21	Pondicherry Institute of Linguistics and Culture, Puducherry	2013-14 & 2014-15
22	Puducherry Marketing Committee, Puducherry	2014-15
23	Puducherry Urban Development Agency, Puducherry	2012-13 to 2014-15
24	Pondicherry Agricultural Workers' Welfare Society, Puducherry	2012-13 to 2014-15

Appendix 3.3
(Reference: Paragraph 3.4; Page 44)

**Department/category-wise pending cases of
misappropriation, loss, theft, defalcation etc., of Government material**

Sl. No.	Name of the Department	Theft and Loss cases		Misappropriation/ Loss of Government Material		Total	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
			(₹ in lakh)		(₹ in lakh)		(₹ in lakh)
1	Adi-Dravidar Welfare	2	3.04	1	1.55	3	4.59
2	Agriculture	6	1.89	1	5.15	7	7.04
3	Animal Husbandry	2	0.06	1	41.57	3	41.63
4	Art and Culture	3	0.37	Nil	Nil	3	0.37
5	Education	18	1.82	2	25.84	20	27.66
6	Electricity	264	4,298.56	2	82.35	266	4,380.91
7	Health and Family Welfare	12	0.89	Nil	Nil	12	0.89
8	Information Technology	1	1.15	Nil	Nil	1	1.15
9	Labour	2	0.85	Nil	Nil	2	0.85
10	Local Administration	6	2.03	1	0.47 ¹	7	2.50
11	Police	Nil	Nil	1	0.30 ²	1	0.30
12	Public Works	4	0.22	2	5.01	6	5.23
13	Revenue	1	0.84	Nil	Nil	1	0.84
14	Tourism	1	*	Nil	Nil	1	*
15	Women and Child Development	1	3.75	Nil	Nil	1	3.75
	Total	323	4,315.46	11	162.23	334	4,477.70

* Value of one case not available

¹ The amount of ₹ 0.47 lakh has been remitted in full by the official responsible for misappropriation. However, departmental action is still pending

² Out of ₹ 0.30 lakh, an amount of ₹ 0.15 lakh has been paid by the official responsible for misappropriation

Glossary of terms and abbreviations used in the Report

Terms	Description
GSDP	GSDP is defined as the total income of the Union Territory or the market value of goods and services produced using labour and all other factors of production at current prices.
Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.6 implies that revenue receipts tend to increase by 0.6 percentage points, if the GSDP increases by one <i>per cent</i> .
Core Public Goods and Merit goods	Core public goods are goods which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g., enforcement of law and order, security and protection of rights, pollution free air and other environmental goods, road infrastructure etc., Merit goods are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than the ability and willingness to pay to the Government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidised food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.
Development expenditure	Broadly, the Social and Economic Services constitute development expenditure, while expenditure on General Services is treated as non-development expenditure.

Terms	Description
Average interest rate	Average interest rate is defined as the percentage of interest payment made to average financial liabilities of the State during the year i.e., (sum of opening and closing balances of fiscal liabilities /2) x 100
Debt sustainability	Debt sustainability is defined as the ability of the Union Territory to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. It also refers to the sufficiency of liquid assets to meet current or committed obligations and the capacity to keep a balance between the costs of additional borrowings and the returns from such borrowings.
Primary expenditure	Primary expenditure of the State, defined as the total expenditure net of the interest payments, indicates the expenditure incurred on the transactions undertaken during the year.

Abbreviations	Full form
BCR	Balance from Current Revenue
BE	Budget Estimate
BPL	Below Poverty Line
CAGR	Compound Annual Growth Rate
CSS	Centrally Sponsored Schemes
DDOs	Drawing and Disbursing Officers
FRBM Act	Fiscal Responsibility and Budget Management Act
GIA	Grants-in-aid
GOI	Government of India
GSDP	Gross State Domestic Product
PRIs	Panchayat Raj Institutions
ROG	Rate of Growth
RR	Revenue Receipts
UCs	Utilisation Certificates
UT	Union Territory