SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Report of the Comptroller and Auditor General of India on Union Territory Finances for the year 2023-24

Government of the Union Territory of Puducherry

Report No. 1 of 2025

(Union Territory Finances Audit Report)

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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. Chapter I provides an overview of structure of Government accounts, budgetary processes, macro-fiscal analysis of key indices and UT's fiscal position including the deficit/surplus.

3. Chapters II and III of this Report 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 March 2024.

4. Chapter IV on 'Quality of Accounts and Financial Reporting Practices' provides the status of the Union Territory Government's compliance with various financial rules, procedures and directives during the current year. Information has been obtained from the Government of Union Territory of Puducherry, wherever necessary.

EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

About the Report

This Report of the CAG of India is on the Union Territory Finances for the year 2023-24. It provides an overview of the finances, budgetary management and quality of accounts, financial reporting practices and other matters relevant to Union Territory Finances.

This executive summary highlights the contents of this Report and through snapshots of the important figures and aspects, provides insight into fiscal sustainability, performance against the budget intent, revenue and expenditure projection, the reasons for variations and its impact.

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 population projection as per National Commission on Population during 2023-24 was 16.67 lakh, which recorded a decadal growth rate of 25.60 *per cent*. The UT's Gross State Domestic Product (GSDP) in 2023-24 at current price was ₹ 47,902 crore.

Gross State Domestic Product (GSDP) (at current prices) grew at an average annual growth rate of 7.11 *per cent* from ₹ 36,999 crore in 2019-20 to ₹ 47,902 crore in 2023-24. There was 7.16 *per cent* growth in GSDP over 2022-23. The revenue receipts grew at 4.22 *per cent* and the percentage of revenue receipts over GSDP decreased from 21.55 in 2022-23 to 20.96 in 2023-24. The UT's own tax revenue increased by 8.81 *per cent*. The total expenditure (revenue expenditure, capital expenditure and loans and advances) of the UT of Puducherry increased from ₹ 9,286 crore in 2022-23 to ₹ 10,505 crore (increase of 13.13 *per cent*). Of this, revenue expenditure showed 12.23 *per cent* increase from 2022-23. Revenue surplus of ₹ 666 crore in 2022-23 turned to Revenue deficit of ₹ 24 crore in 2023-24 and the fiscal surplus of ₹ 349 crore turned to fiscal deficit of ₹ 463 crore during the same period.

Receipt-Expenditure Mismatch

The continuous mismatch between receipts and expenditure indicates rising fiscal stress. The UT has different sources of receipts such as UT's Own Tax Revenue, Non-tax Revenue, Grants-in-Aid and transfers and non-debt capital

receipts. The UT Government's expenditure includes expenditure on revenue account as well as capital expenditure (assets creation, loans and advances, investments, etc.,).

From 2019-20 to 2023-24, Revenue receipts grew from ₹ 6,781 crore to ₹ 10,042 crore, with an average annual growth rate of 10.61 *per cent*. Capital receipts increased from ₹ 1,044 crore to ₹ 1,269 crore during this period. The share of Grants-in-Aid in revenue receipts decreased from 39.35 *per cent* in 2019-20 to 36.03 *per cent* in 2023-24. The UT Government received ₹ 200 crore as Central share for the Centrally Sponsored Schemes (CSSs) in the year.

Revenue expenditure is incurred to maintain the current level of services and payment for the past obligation. As such, it does not result in any addition to the UT's infrastructure and service network. Between 2019-20 and 2023-24, Revenue expenditure increased from ₹ 6,836 crore (18.48 *per cent* of GSDP) to ₹ 10,066 crore (21.01 *per cent* of GSDP). It consistently made up a significant portion (95 to 98 *per cent*) of the total expenditure during this period, growing at an average annual rate of 9.70 *per cent*.

Result of expenditure beyond means

The gap between the Revenue receipt and Revenue expenditure results in Revenue deficit/surplus. Though the UT had Revenue surplus during 2022-23, it witnessed Revenue deficit of ₹ 24 crore (0.05 *per cent* of GSDP) during the current year. The UT Government spent ₹ 439 crore only on Capital account. This was 4.18 *per cent* of the total expenditure in the year 2023-24. Capital expenditure was 34.59 *per cent* of the total borrowings. This indicated that lower priority was accorded to infrastructure development/creation of capital assets.

The gap between the total expenditure and total non-debt receipt of the UT results in fiscal deficit. The fiscal surplus of ₹ 349 crore in 2022-23 turned into fiscal deficit of ₹ 463 crore in 2023-24.

Under the revenue expenditure, the quantum of committed expenditure constitutes the largest share. Committed expenditure has the first charge on the resources and consists of interest payments, expenditure on salaries and wages and pensions. Committed expenditure on interest payments, salaries and pensions constituted 52 to 59 *per cent* of revenue expenditure during 2019-20 to 2023- 2024. It increased from ₹ 4,048 crore in 2019-20 to ₹ 5,280 crore in 2023-24 by ₹ 1,232 crore. In addition to the committed expenditure, inflexible expenditure increased from 2.27 *per cent* to 3.46 *per cent* of revenue expenditure during 2019-20 to 2023-24, indicating a rising trend. The inflexible

expenditure increased from ₹ 154.87 crore in 2019-20 to ₹ 348.68 crore in 2023-24 registering an increase of 125 *per cent*.

Taken together, the committed and inflexible expenditure in 2023-24 was ₹ 5,629 crore; 55.92 *per cent* of the revenue expenditure. Upward trend on committed and inflexible expenditure leaves the Government with lesser flexibility for other priority sectors and capital creation.

Within the non-committed expenditure, there is an increasing trend of subsidies, which increased from ₹ 223 crore in 2019-20 to ₹ 348 crore in 2023-24. Apart from this, the UT Government also spent ₹ 59.33 crore on implicit subsidies.

Fiscal sustainability

Fiscal sustainability is examined in terms of macro-fiscal parameters such as deficits, level of debt and liabilities, commitments on account of off-budget borrowings, guarantees, subsidies, etc. So far as revenue and expenditure mismatch is concerned, one of the important constraints is committed and inflexible expenditure, which includes salaries and wages, pension payments, interests, etc., and also other inflexible expenditure such as those arising out of commitment for centrally sponsored schemes, transfer to reserve funds, transfer to local bodies, etc.

FRBM requirements and compliance with fiscal parameters

The FRBM Act/Rules prescribes certain limits within which revenue deficit, fiscal deficit, debt as a percentage of the Gross State Domestic Product (GSDP) should be. In 2023-24, revenue deficit was ₹ 24 crore and fiscal deficit was 0.97 *per cent* as against the limit of three *per cent*; debt was 23.48 *per cent* as against limit of 25 *per cent*.

As per the debt stabilisation analysis, the overall liabilities of the Government of UT of Puducherry has grown on an average at a rate of 4.25 *per cent* annually between 2019-20 and 2023-24. Overall debt-GSDP ratio of UT of Puducherry has increased from 25.54 *per cent* in 2019-20 to 28.04 *per cent* in 2020-21 and reduced to 23.48 *per cent* in 2023-24.

Funds to Single Nodal Agency

Ministry of Finance, Government of India had notified (March 2021) procedure for release of funds under Centrally Sponsored Scheme (CSS) and monitoring utilisation of the funds released through Single Nodal Agency (SNA). As per the procedure, the UT Government is to transfer the Central share received in its accounts to the concerned SNA's account along with corresponding State share. The UT Government received ₹ 232.35 crore being Central share during the year 2023-24 in its Treasury. As on 31 March 2024, the UT Government

transferred Central share of ₹ 298.22 crore (which includes previous balance of ₹ 79.46 crore) received in Treasury Account and State share of ₹ 235.94 crore to the SNAs. Detailed vouchers and supporting documents of actual expenditure were not received by DAT from the SNAs. As informed by the UT Government/SNAs, ₹ 423.61 crore are lying unspent in the bank accounts of SNAs as on 31 March 2024.

Budget performance

Aggregate expenditure outturn

Budget performance in terms of budgetary intent and budget implementation is examined to assess extent to which the aggregate expenditure outturn reflects the amount originally approved both in terms of excess and saving. ln Revenue section, deviation in outturn compared with Total Budget was 7.40 *per cent*. This was due to deviation upto (-) 10 *per cent* in 22 grants, between (-) 10 and (-) 20 *per cent* in eight grants, between (-) 20 and (-) 40 *per cent* in seven grants and between (-) 40 and (-) 50 *per cent* and between (-) 60 and (-) 70 *per cent* in one grant each. In Capital section, deviation in outturn compared with Total Budget was 18.21 *per cent*. This was due to deviation upto (-) 10 *per cent* in seven grants, between (-) 10 and (-) 20 *per cent* in five grants, between (-) 20 and (-) 40 *per cent* in eight grants and between (-) 40 and (-) 60 *per cent* in two grants, between (-) 60 and (-) 80 *per cent* in five grants and between (-) 80 and (-) 100 *per cent* in 11 grants.

Expenditure composition outturn

Budget performance also looks at the extent to which the re-allocation between the main budget categories during the execution have contributed to variance in expenditure composition. This measure indicates the extent of variation between the final budget and the actual expenditure. In Revenue section, deviation in outturn compared with RE was 6.05 *per cent*. This was due to deviation upto (-) 10 *per cent* in 32 grants, between (-) 10 and (-) 20 *per cent* in five grants, between (-) 20 and (-) 40 *per cent* in one grant and between (-) 60 and (-) 80 *per cent* in one grant. In Capital section, deviation in outturn compared with RE was 7.02 *per cent*. This was due to deviation upto (-) 10 *per cent* in 10 grants, between (-) 10 and (-) 20 *per cent* in six grants, between (-) 20 and (-) 40 *per cent* in eight grants, between (-) 40 and (-) 60 *per cent* in five grants and between (-) 80 and (-) 100 *per cent* in nine grants.

During 2023-24, as against the total provision authorised by the UT Legislature including original and supplementary budget of ₹ 12,613.26 crore (Original: ₹ 11,600 crore and Supplementary Grant: ₹ 1,013.26 crore), an expenditure of ₹ 11,494.25 crore was incurred. Out the savings of ₹ 1,119.01 crore, only an amount of ₹ 363.26 crore (32.46 *per cent*) was surrendered on 31 March 2024.

The supplementary provision of ₹ 474.93 crore in respect of 20 grants proved wholly unnecessary and ₹ 538.33 crore provided in 11 grants proved partially unnecessary. Supplementary provision of ₹ 50 lakh or more aggregating ₹ 973.93 crore obtained in 22 grants/appropriations during the year 2023-24 proved excessive to the extent of ₹ 613.34 crore. Out of total 39 grants, there was savings of ₹ 1,003.38 crore (89.67 *per cent* of total savings of ₹ 1,119.01 crore) in 17 grants/appropriations exceeding ₹ 10 crore in each case (above ₹ 50 crore in eight grants). Persistent savings of more than ₹ 50 lakh was noticed in 16 grants during the last five years.

Overall Budget reliability assessment indicates that though the deviations between the actual expenditure and total budget was less than 10 percent, there were deviations up to 25 per cent and even above in different grants. Moreover, it was also noticed that in several cases, there were supplementary grants where expenditure was not even upto the original grant. A reliable budget practice should need to deal with such deviations.

Quality of Accounts and Financial Reporting

Quality of accounts and financial reporting covers items, transactions and events which relate to gaps in compliance, regularity weaknesses and issues relating to delay in receipt of those accounting records or adjustment records which evidence the actual expenditure. It also highlights issues pertaining to the accounts and financial reporting such as parking of funds outside the Government accounts, non/short-discharging of liabilities and misclassification of transactions and data gaps.

Utilisation Certificates against conditional grants

As of March 2024, UCs amounting to ₹ 597.91 crore in respect of 1,191 cases were outstanding. Out of this, 220 UCs involving ₹ 49.23 crore (8.23 *per cent*) were pending for more than nine years. Pendency of 746 UCs for an aggregate amount of ₹ 369.52 crore pertained to departments of Adi-Dravidar Welfare, Local Administration and Town and Country Planning. Therefore, there is no assurance that the expenditure against the grants has actually been incurred for the purpose for which it was authorised. Besides, the pendency of UCs is fraught with the risk of misappropriation of funds and fraud.

Temporary Advances

As of 31 March 2024, 1,868 advances aggregating to ₹ 312.05 crore were pending. The pendency in respect of 362 advances involving ₹ 21.07 crore for more than 10 years indicated serious laxity on the part of the departments in enforcing the provisions contemplated for adjustment of the advances. Besides, the pendency of temporary advances for a long period are fraught with the risk of mis-appropriation of funds and fraud.

Indiscriminate use of Minor Head '800'

Out of Total expenditure (Revenue + capital expenditure) of ₹ 10,505 crore, an amount of ₹ 1,783 crore (16.97 *per cent*) has been booked under the Minor Head "800 - Other expenditure". In 21 major heads, out of the total expenditure of ₹ 907.81 crore, an amount of ₹ 651.16 crore (71.73 *per cent*) has been booked under the Minor Head "800 - Other expenditure".

Similarly, out of Revenue receipts of ₹ 10,042 crore, an amount of ₹ 152 crore (1.51 *per cent*) has been booked under the Minor Head "800 - Other receipts". In 12 Major heads, out of the total receipt of ₹ 45.07 crore, an amount of ₹ 40.64 crore (90.17 *per cent*) was classified under the Minor head '800 - Other receipts'.

Funds kept outside Government Account

The service charges collected by the Transport Department were deposited in a Current Account opened in State Bank of India (SBI) and in the form of Fixed Deposits in Puduvai Bharathiar Grama Bank (PBGB) and made payments to the smart card vendors. The balance available in the account as on 31 March 2024 was ₹ 14.10 crore (₹ 7.22 crore in the current account maintained in SBI and ₹ 6.88 crore in the form of Fixed Deposits in PBGB).

The Finance Accounts of UT of Puducherry indicates that the above account maintained by the Transport Department was not reflected as PD Account in the Public Account.

Compliance with prevailing rules and codal provisions are meant to ensure control and accountability in accounting and financial reporting. Non-compliance and deviations impact the quality of accounting and financial reporting adversely. Non-timely submission of UCs against conditional grants; non-submission of adjustment bills for Temporary Advances; funds remaining outside Government accounts have impacted the quality of accounts adversely.

CHAPTER I

OVERVIEW

CHAPTER I: OVERVIEW

1.1 Profile of the Union Territory

Geographical profile: The Union Territory (UT) of Puducherry is located on the East Coast of India and extends over an area of 490 sq.km. UT consists of four regions *viz*., Puducherry, Karaikal, Mahe and Yanam which are geographically separated from each other. UT is administered under the provisions of the Government of Union Territories Act, 1963.

Population profile: As per 2011 census, UT's population was 12.48 lakh. The population projection as per National Commission on Population was 16.67 lakh during 2023-24 in UT of Puducherry. The UT recorded a decadal growth rate of 25.60 *per cent*. The percentage of population below the poverty line was 9.69, which was lower than the all India average of 21.92. UT's literacy rate increased from 81.24 *per cent* (as per 2001 census) to 85.80 *per cent* (as per 2011 census).

Economic profile: The Revenue receipts of the UT was ₹ 10,042 crore and Revenue expenditure was ₹ 10,066 crore leading to a revenue deficit of ₹ 24 crore. During 2023-24, the total receipts of UT of Puducherry was ₹ 11,312 crore and total disbursements was ₹ 11,462 crore.

1.1.1 Gross State Domestic Product of the UT of Puducherry

Gross State Domestic Product (GSDP) is the value of all the goods and services produced within the boundaries of the State in a given period of time. Growth of GSDP is an important indicator of the UT's economy as it denotes the extent of changes in the level of economic development of the UT over a period of time.

Changes in sectoral contribution to the GSDP is also important to understand the changing structure of economy. The economic activity is generally divided into Primary and Secondary sectors (after making adjustment in quarrying and mining subsector) and Tertiary sector, which correspond to the Agriculture, Industry and Service sectors respectively and measured in terms of Gross State Value Added (GSVA). The trends in the annual growth of India's Gross Domestic Product (GDP), Gross Value Added (GVA) and UT's GSDP/GSVA at current prices are indicated in **Table 1.1**.

The terms and abbreviations used in this Report are listed in the Glossary at Page No.149.

Table 1.1: Trends in GSDP compared to the National GDP

(₹ in crore)

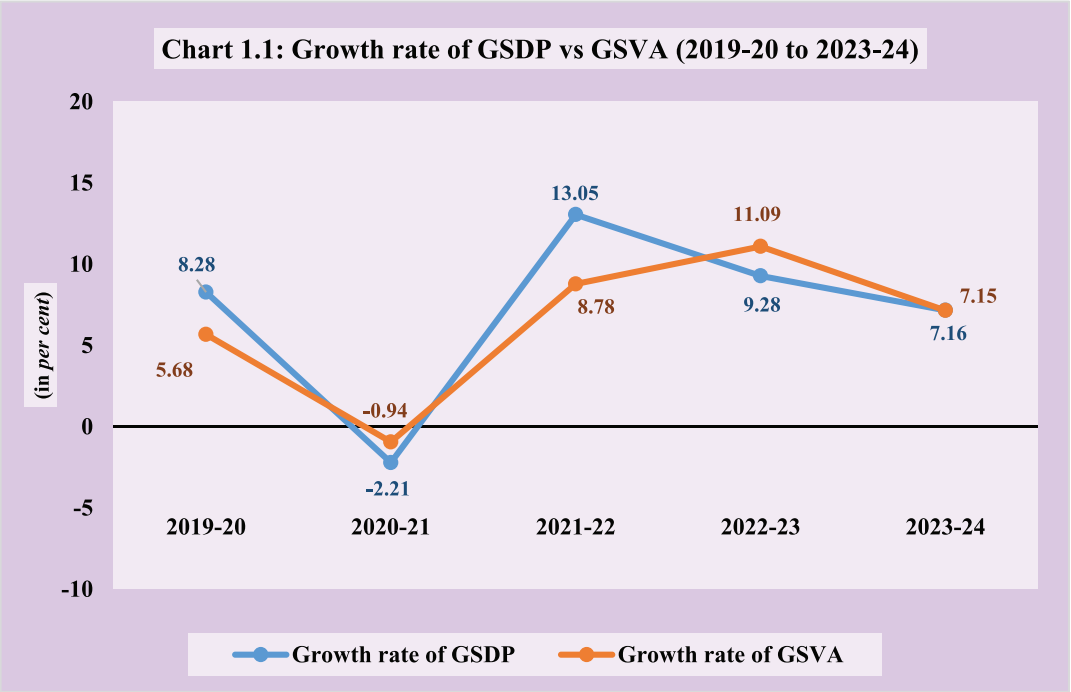
Year	2019-20	2020-21	2021-22	2022-23	2023-24
GDP (2011-12 Series)	2,01,03,593	1,98,54,096	2,35,97,399	2,69,49,646	2,95,35,667
GVA	1,83,81,117	1,82,10,997	2,16,35,584	2,46,59,041	2,67,62,147
Growth rate of GDP over previous year (in *per cent*)	6.37	(-) 1.24	18.85	14.21	9.60
Growth rate of GVA over previous year (in *per cent*)	7.02	(-) 0.93	18.81	13.97	8.53
Per Capita GDP (in ₹)	1,49,915	1,46,480	1,72,422	1,94,879	2,11,725
Union Territory					
GSDP (2011-12 Series)	36,999	36,180	40,903	44,700	47,902
GSVA	33,008	32,697	35,568	39,513	42,337
Growth rate of GSDP over previous year (in *per cent*)	8.28	(-) 2.21	13.05	9.28	7.16
Growth rate of GSVA over previous year (in *per cent*)	5.68	(-) 0.94	8.78	11.09	7.15
Per Capita GSDP (in ₹)	2,40,408	2,32,367	2,56,767	2,74,232	2,87,354

(Source: Directorate of Economics and Statistics, Puducherry and MoSPI website)

The Gross State Domestic Product (GSDP) in 2023-24 at current prices was ₹ 47,902 crore and the GDP in 2023-24 at current prices was ₹ 2,95,35,667 crore. Though the growth rate of GSDP was lesser than the growth rate of GDP during 2023-24, the per capita GSDP of the UT was higher than the per capita GDP of the country in all the five years. Further, the growth rate of GSVA during 2023-24 was 7.15 *per cent* as against growth rate of GVA of 8.53 *per cent*.

Gross Value Added (GVA) is being used for economic analysis by GoI and international organisations like IMF and World Bank as GVA is considered better indicator of economic growth compared to GDP, as it ignores the impact of taxes and subsidies. The GDP can be and is also computed as the sum total of the various expenditures incurred in the economy including private consumption spending, Government consumption spending and gross fixed capital formation or investment spending, reflecting essentially on the demand conditions in the economy. Both measures have difference in treatment of net taxes, as a result of which the inclusion of taxes in GDP may differ from the real output situation. From a policymaker's perspective, it is therefore vital to have a comparison of the GVA and GSVA data for better analysis and making policy interventions.

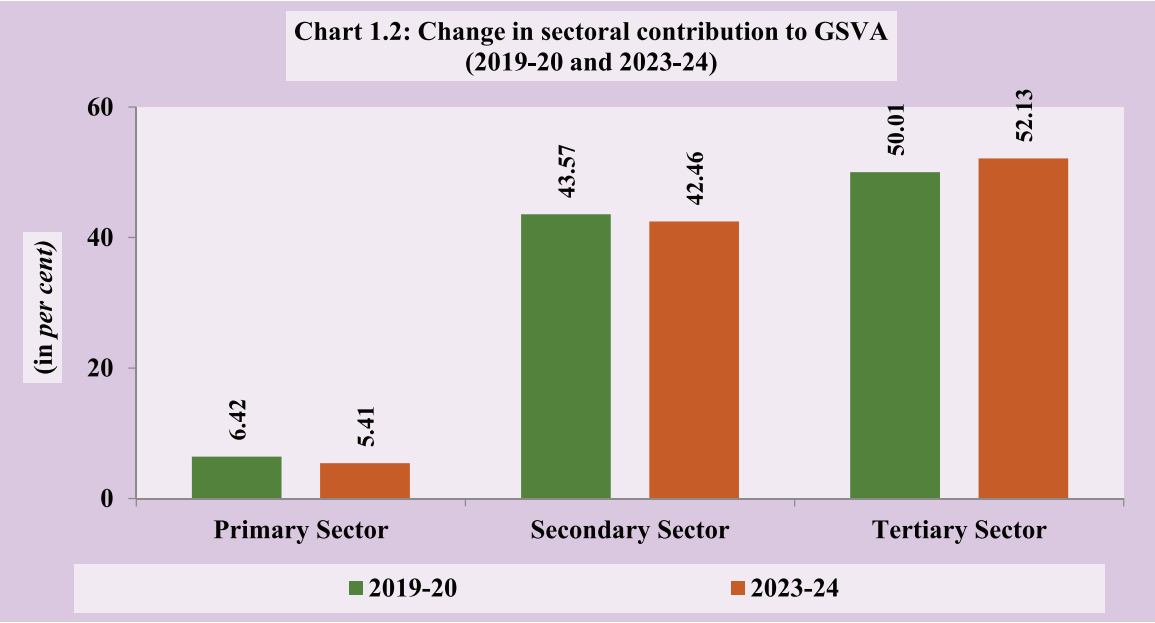
The trends of GSDP and GSVA for the period from 2019-20 to 2023-24 is indicated in the **Chart 1.1**.



(Source: Directorate of Economics and Statistics, Puducherry)

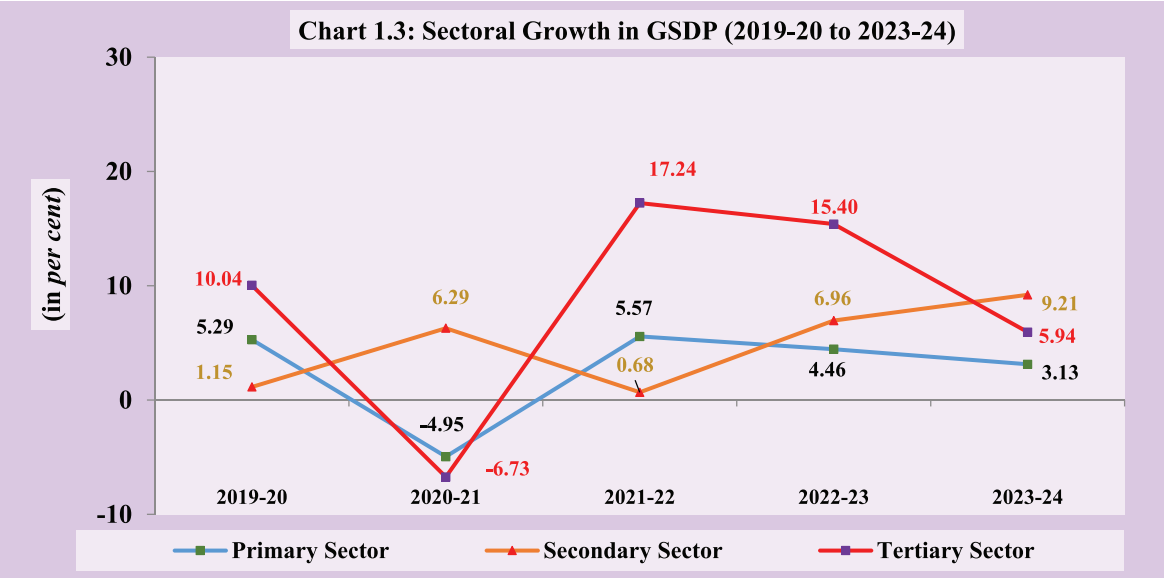
The growth rate of GSDP was more than growth rate of GSVA for the entire period from 2019-20 to 2023-24 except in 2020-21 and 2022-23. The decrease in growth rate of GSVA during the year was mainly due to drastic decline in the growth rate of tertiary sectors as indicated in **Chart 1.3**.

The change in Sectoral contribution to GSVA and Sectoral growth in GSDP during the period 2019-20 to 2023-24 are depicted in **Charts 1.2** and **1.3** respectively.



(Source: Directorate of Economics and Statistics, Puducherry)

During the five year period, the sectoral contribution of Tertiary Sector had increased by 2.12 percentage points whereas there was a decrease of 1.01 and 1.11 percentage points in the Primary and Secondary Sectors respectively.



(Source: Directorate of Economics and Statistics, Puducherry)

From **Chart 1.3**, it could be seen that though there was increase in secondary sector, there was a substantial decrease in Tertiary sectors and a marginal decrease in Primary sector during the year 2023-24, when compared with the previous year.

1.2 Basis and approach to Union Territory Finances Audit Report

In terms of Section 49 of the Government of Union Territories Act, 1963 (UT Act, 1963), the Report of the Comptroller and Auditor General of India (CAG) relating to the accounts of a Union Territory (UT) are to be submitted to the Lieutenant Governor of the UT, who shall cause them to be laid before the Legislature of the UT. The UT Finances Audit Report (UTFAR) is prepared and submitted under Section 49 of the UT Act, 1963.

The Director of Accounts and Treasuries prepares the Finance Accounts and Appropriation Accounts of the UT annually from the vouchers, challans and subsidiary accounts rendered by the offices and departments responsible for keeping of such accounts functioning under the control of the UT Government and the statements received from the Reserve Bank of India. These accounts are audited independently by the Principal Accountant General (Audit-II), Tamil Nadu and Puducherry and certified by the CAG.

Finance Accounts and Appropriation Accounts of the UT constitute the core data for this Report. Other sources include the following:

- Budget of the UT: For assessing the fiscal parameters and allocative priorities *vis-à-vis* projections, as well as for evaluating the effectiveness of its implementation and compliance with the relevant rules and prescribed procedures;
- Results of audit carried out by the Office of the Principal Accountant General (Audit-II), Tamil Nadu and Puducherry;
- Other data with Departmental Authorities;
- GSDP data and other UT related statistics and
- various Audit Reports of the CAG of India.

The analysis is also carried out in the context of Fiscal Road Map, best practices and guidelines of the Government of India (GoI). The draft report was sent to Government of the UT of Puducherry in February 2025. A meeting was held with the Development Commissioner-cum-Secretary to Government of UT of Puducherry (Finance) on 03 April 2025 to discuss the Report. The views expressed by the Government of UT of Puducherry during the meeting and reply furnished subsequently have been suitably incorporated in the Report.

1.3 Overview of Government Account Structure and Budgetary Processes

Government Accounts are defined by the twin principles of fund based accounting and functional classification of transactions of the Government. Fund based accounting system involves sourcing and allocating all receipts and disbursements to one of the three Funds, *viz*., Consolidated Fund, Contingency Fund and Public Account. These funds are created by the Government of UT Act, 1963 and function as instruments of public accountability. The details and purpose of each of these Funds are as given below:

Consolidated Fund of the UT (Section 47 of the Government of Union Territories Act)

This Fund comprises all revenues received in the Union Territory by the UT Government, all loans advanced to the Union Territory from the Consolidated Fund of India and all loans raised upon the security of the Consolidated Fund of the Union Territory and all moneys received by the Union Territory in repayment of loans. No moneys out of the Consolidated Fund of the Union Territory shall be appropriated except in accordance with law and for the purposes and in the manner provided in this Act. Certain categories of expenditure (*e.g.,* salaries of Constitutional authorities, loan repayments, etc.) constitute a charge on the Consolidated Fund of the Union Territory (Charged

expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted expenditure) is voted by the Legislature.

Contingency Fund of the UT (Section 48 of the Government of Union Territories Act)

This Fund is in the nature of an imprest which shall be paid from and out of the Consolidated Fund of the Union Territory from time to time be determined by law made by the Legislative Assembly of the Union Territory. No advances shall be made out of the Contingency Fund of the Union Territory except for the purposes of meeting unforeseen expenditure pending authorisation by the Legislative Assembly. Expenditure from the Fund is recouped subsequently by debiting the expenditure to the functional major head concerned under the Consolidated Fund of the UT. The corpus of this Fund in Union Territory of Puducherry is ₹ 50 lakh.

Public Account of the UT (Section 47A of the Government of Union Territories Act)

Apart from above, all other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account is not subject to the vote of the Legislature.

Budget documents

In accordance with Section 27 of the UT Act, 1963, the Lieutenant Governor of the Union Territory shall, in respect of every financial year cause to be laid before the Legislative Assembly of the Union Territory, with the previous approval of the President, a statement of the estimated receipts and expenditure of the Union Territory for that year called as "Annual Financial Statement" (AFS). The AFS constitutes the main budget documents. Further, the budget must distinguish expenditure on the revenue account from other expenditures.

Revenue receipts consist of tax revenue (Own tax revenue, Non-tax revenue and grants from Government of India).

Revenue expenditure consists of all those expenditures of the Government which do not result in creation of physical or financial assets. It relates to those

expenses incurred for the normal functioning of the Government departments and various services, interest payments on debt incurred by the Government and grants given to various institutions (even though some of the grants may be meant for creation of assets).

Capital receipts consist of Public Debt receipts and Non-debt receipts as explained below:

- **Public Debt receipts:** Market Loans, Bonds, Loans from financial institutions, Net transaction under Ways and Means Advances, Loans and Advances from Central Government, etc.
- **Non-debt receipts:** Proceeds from disinvestment, Recoveries of loans and advances.

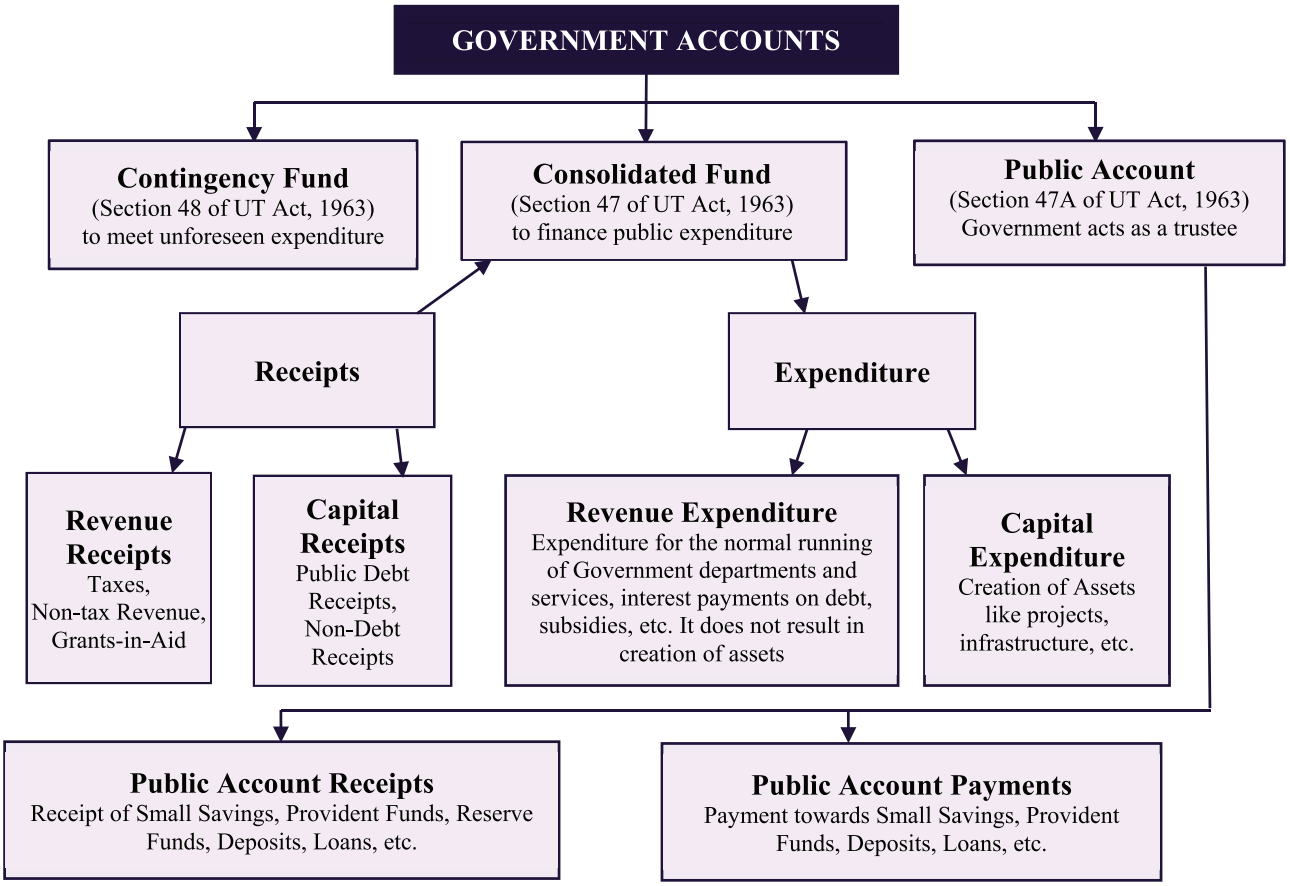
Capital expenditure includes expenditure on the acquisition of land, building, machinery, equipment, investment in shares and loans and advances by the Government to Public Sector Undertakings (PSUs) and other parties.

At present, we have an accounting classification system in Government that is both functional and economic.

	Attribute of transaction	Classification
Standardised in LMMH by Controller General of Accounts	Function: Education, Health, etc./Department	Major Head under Grants (4-digit)
	Sub-Function	Sub-Major Head (2-digit)
	Programme	Minor Head (3-digit)
Flexibility left for States/UT Government	Scheme	Sub-Head (2-digit)
	Sub-scheme	Detailed Head (2-digit)
	Economic nature/Activity	Object Head: Salary, Minor works, etc. (2-digit)

The functional classification lets us know the department, function, scheme or programme and object of the expenditure. Economic classification helps organise these payments as revenue, capital, debt, etc. Economic classification is achieved by the numbering logic embedded in the first digit of 4-digit Major Head. For instance, 0 and 1 is for Revenue receipts, 2 and 3 for Revenue expenditure, etc. Economic classification is also achieved by an inherent definition and distribution of some object heads. For instance, while "salary" object head is Revenue expenditure, "construction" object head is Capital expenditure. Object head is the primary unit of appropriation in the budget documents.

Structure of Government Accounts



Public Debt and Public Liability: In this Report, 'Public Debt' has been taken to comprise market borrowings, institutional loans, special securities issued to National Small Savings Fund (NSSF), loan given by Central Government, etc. For this purpose, the Major Heads 6003 and 6004 - Public Debt have been taken into consideration.

Further, the transactions relating to 'Small Savings, Provident Fund, etc.,' 'Reserve Funds' and 'Deposit and Advances' under Public Account are such that the Government incurs a liability to repay the moneys received or has a claim to recover the amounts paid. The transactions relating to 'Remittances' and 'Suspense' under Public Account, includes merely adjusting heads such as transactions as remittances of cash between treasuries and currency chests and transfer between different accounting circles.

In this Report, 'Public Liability' has been taken to include the transactions under Major Heads 8001 to 8554 relating to 'Small Savings, Provident Fund, etc.', 'Reserve Funds' and 'Deposit and Advances' along with the transactions under Major Heads 6003 and 6004.

Budgetary Processes

In terms of Section 27 of UT Act, 1963, the Lieutenant Governor of UT shall cause to be laid before the UT Legislature, a statement of the estimated receipts and expenditure of the UT in the form of an Annual Financial Statement. In terms of Section 28(2) of UT Act, 1963, the statement is submitted to the UT Legislature in the form of Demands for Grants and after approval of these, the Appropriation Bill is passed by the Legislature under Section 29 of UT Act, 1963 to provide for appropriation of the required money out of the Consolidated Fund. Results of audit scrutiny of budget and implementation of other budgetary initiatives of the UT Government are detailed in **Chapter III** of this Report.

1.3.1 Snapshot of Finances

Table 1.2 shows the details of actual financial results for the years 2022-23 and 2023-24 and *vis-à-vis* Budget Estimates and GSDP for the year 2023-24.

Table 1.2: Snapshot of Finances

(₹ in crore)

Sl. No.	Components	2022-23	2023-24		Percentage of Actuals to Budget Estimate	Percentage of Actuals to GSDP*
		Actuals	Budget Estimate	Actuals		
1	Tax revenue	3,574	4,087	3,889	95.16	8.12
	(i) Own Tax Revenue	3,574	4,087	3,889	95.16	8.12
	(ii) Share of Union taxes/duties	Nil	Nil	Nil	Nil	Nil
2	Non-tax revenue	1,964	2,067	2,535	122.64	5.29
3	Grants from the Government of India	4,097	3,738	3,618	96.79	7.55
4	**Revenue receipts (1+2+3)**	**9,635**	**9,892**	**10,042**	**101.52**	**20.96**
5	Recoveries of loans and advances	Nil	Nil	Nil	Nil	Nil
6	Other receipts	Nil	Nil	Nil	Nil	Nil
7	Borrowings and other Liabilities #	1,271	786	463	58.91	0.97
8	**Capital Receipts (5+6+7)**	**1,271**	**786**	**463**	**58.91**	**0.97**
9	**Total Receipts (4+8)**	**10,906**	**10,678**	**10,505**	**98.38**	**21.93**
10	**Revenue expenditure**	**8,969**	**9,976**	**10,066**	**100.90**	**21.01**
11	Interest payments	785	868	767	88.36	1.60
12	**Capital Expenditure**	**317**	**702**	**439**	**62.54**	**0.92**
13	Loans and advances	Nil	Nil	Nil	Nil	Nil

Sl. No.	Components	2022-23	2023-24		Percentage of Actuals to Budget Estimate	Percentage of Actuals to GSDP*
		Actuals	Budget Estimate	Actuals		
14	**Total Expenditure (10+12+13)**	**9,286**	**10,678**	**10,505**	**98.38**	**21.93**
15	**Revenue Deficit (-) / Surplus (+) (4-10)**	**(+) 666**	**(-) 84**	**(-) 24**	**28.57**	**(-) 0.05**
16	**Fiscal Deficit (-)/Surplus (+) {14-(4+5+6)}**	**(+) 349**	**(-) 786**	**(-) 463**	**58.91**	**(-) 0.97**
17	**Primary Deficit (-)/Surplus (+) (16-11)**	**(+) 1,134**	**(+) 82**	**(+) 304**	**370.73**	**0.63**
18	**Buoyancy ratios**					
	Revenue receipts Buoyancy with reference to GSDP	**2.44**	**1.72**	**0.59**		
	Revenue Expenditure Buoyancy with reference to GSDP	**0.27**	**2.24**	**1.71**		

* GSDP at current prices is ₹ 47,902 crore.

\# Borrowings and other Liabilities: Net of Public Debt (Receipts *minus* Disbursements) + Net of Contingency Fund + Net of Public Account (Receipts *minus* Disbursements) + Net of Opening and Closing Cash Balance.

(Source: Finance Accounts of the respective years)

It could be seen that Revenue receipts and Revenue expenditure of the UT during 2023-24 increased by ₹ 407 crore (4.22 *per cent*) and ₹ 1,097 crore (12.23 *per cent*) over the previous year. During the current year, there was an excess of Revenue expenditure (₹ 10,066 crore) over Revenue receipts (₹ 10,042 crore), which resulted in revenue deficit of ₹ 24 crore. The Capital expenditure increased by ₹ 122 crore (38.49 *per cent*) from ₹ 317 crore in 2022-23 to ₹ 439 crore in 2023-24. The fiscal surplus of ₹ 349 crore in 2022-23 turned into fiscal deficit of ₹ 463 crore in 2023-24 mainly due to increase in revenue expenditure coupled with reduction in Grants-in-Aid, State Excise and Stamp Duty.

1.3.2 Snapshot of Assets and Liabilities of the Government

Government accounts capture the financial liabilities of the Government and the assets created out of the expenditure incurred. The liabilities consist mainly of internal borrowings, loans and advances from GoI, receipts from public account and reserve funds and the assets comprise mainly the capital expenditure and loans and advances given by the UT Government and cash balances. The summarised position of assets and liabilities are depicted in **Table 1.3**.

Table 1.3: Summarised position of Assets and Liabilities

(₹ in crore)

Liabilities					Assets				
		2022-23	**2023-24**	**Increase (+)/ Decrease (-) (in *per cent*)**			**2022-23**	**2023-24**	**Increase (+)/ Decrease (-) (in *per cent*)**
Consolidated Fund									
A	External Debt	49.61	49.61*	--					
	Internal Debt	8,665.83	9,185.86	6.00	a.	Gross Capital Outlay	7,806.24	8,245.39	5.63
B	Loans and Advances from GoI	2,770.15	2,562.78	(-) 7.49	b.	Loans and Advances	14.49	14.47	(-) 0.14
Contingency Fund		**0.50**	**0.50**	--					
A	Small Savings, Provident Funds, etc.	528.32	602.44	14.02	a.	Advances	0.57	0.56	1.75
B	Deposits	625.62	682.90	9.16	b.	Remittance	0.00	0.00	--
C	Reserve Funds	400.24	553.43	38.27	c.	Suspense and Miscellaneous	63.63	4.89	(-) 92.31
D	Remittances	154.98	0.60	(-) 99.61	**Cash balance (including investment in Earmarked Fund)**		2,600.69	2,479.25	(-) 4.67
E	Suspense and Miscellaneous	--	--						
					Total		**10,485.62**	**10,744.56**	2.47
					Deficit in Revenue Account		**2,709.63**	**2,893.56**	6.79
Total		**13,195.25**	**13,638.12**		**Total**		**13,195.25**	**13,638.12**	**3.36**

* External debt received during 2018-19 under the Head of account 6002-208-01- AFD assisted externally project -water supply

It could be seen that the Internal Debt of the UT increased by 6.00 *per cent* from ₹ 8,665.83 crore in 2022-23 to ₹ 9,185.86 crore in 2023-24. The loans and advances from GoI decreased by 7.49 *per cent* from ₹ 2,770.15 crore in 2022-23 to ₹ 2,562.78 crore in 2023-24. The Gross Capital Outlay increased by 5.63 *per cent* from ₹ 7,806.24 crore in 2022-23 to ₹ 8,245.39 crore in 2023-24.

1.4 Fiscal Balance: Achievement of deficit and total debt targets

As the UT of Puducherry was not covered under Finance Commission, Fiscal Responsibility and Budget Management (FRBM) Act was not enacted. However, Fiscal Road Map (FRM) based on the principles of GoI's FRBM Act was prepared (June 2012) and approved by GoI. Though the UT Government has fixed targets for various fiscal parameters under FRM till 2020-21, no

targets were fixed for 2021-22. It was, however, stated that the targets proposed in FRBM were adopted for the UT from 2021-22.

Three key fiscal parameters, *viz*., revenue, fiscal and primary deficits indicate the extent of overall fiscal imbalances in the finances of the Government during a specified period. The deficit in the Government Accounts represents the gap between its receipts and expenditure. Further, the ways in which the deficit is financed and the resources raised are applied, are important indicators of its fiscal health. This section presents trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual levels of revenue and fiscal deficits *vis-à-vis* targets set for the financial year 2023-24 under FRBM. Major fiscal variables as targeted in the FRM/FRBM along with actuals are given in **Table 1.4**.

Table 1.4: Comparison of fiscal variable with road map during 2019-20 to 2023-24

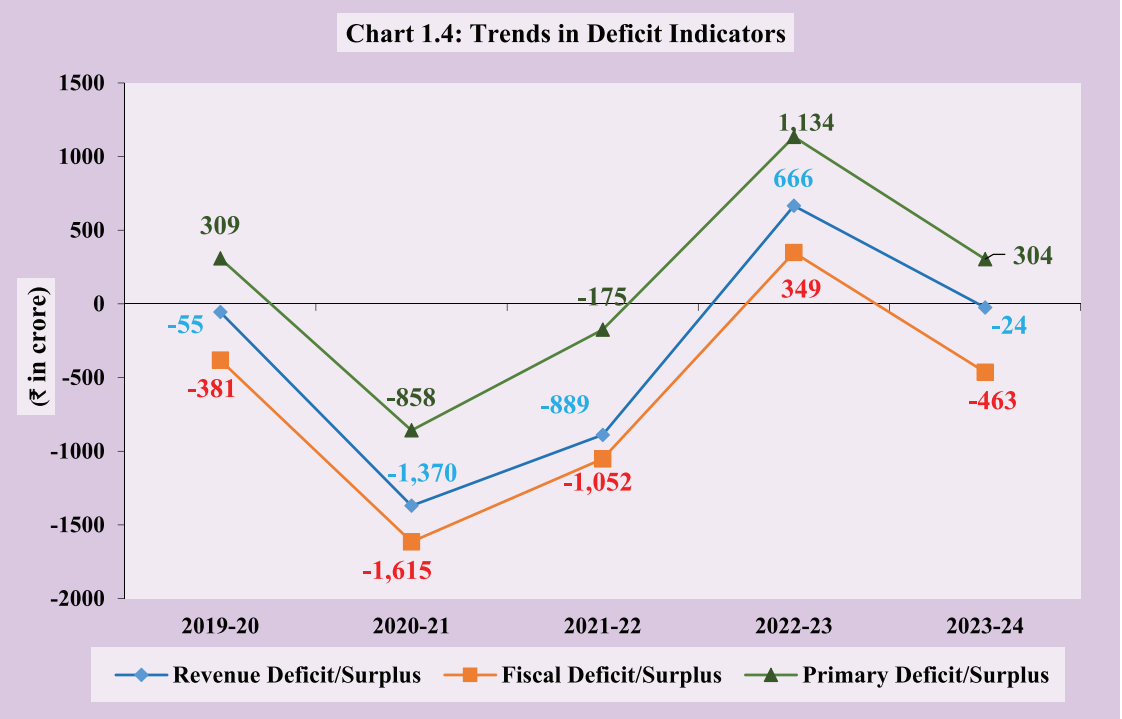
Year	Fiscal variables	Revenue Deficit (-)/ Surplus (+) (₹ in crore)	Fiscal Deficit (-)/ Surplus (+)/ GSDP	Ratio of total outstanding liabilities of the Government to GSDP (in *per cent*)
2019-20	Targets proposed in FRM	(+) 60.00	0.84	22.39
	Actuals	(-) 54.49	(-) 1.03	25.54
2020-21	Targets proposed in FRM	(+) 100.00	0.95	21.12
	Actuals	(-) 1,369.59	(-) 4.46	28.04*
2021-22	Targets proposed in FRBM#	0.00	3.00	25.00
	Actuals	(-) 888.75	(-) 2.57	26.30*
2022-23	Targets proposed in FRBM#	0.00	3.00	25.00
	Actuals	(+) 666.09	(+) 0.78	24.17*
2023-24	Targets proposed in FRBM#	0.00	3.00	25.00
	Actuals	(-) 24	(-) 0.97	23.48*

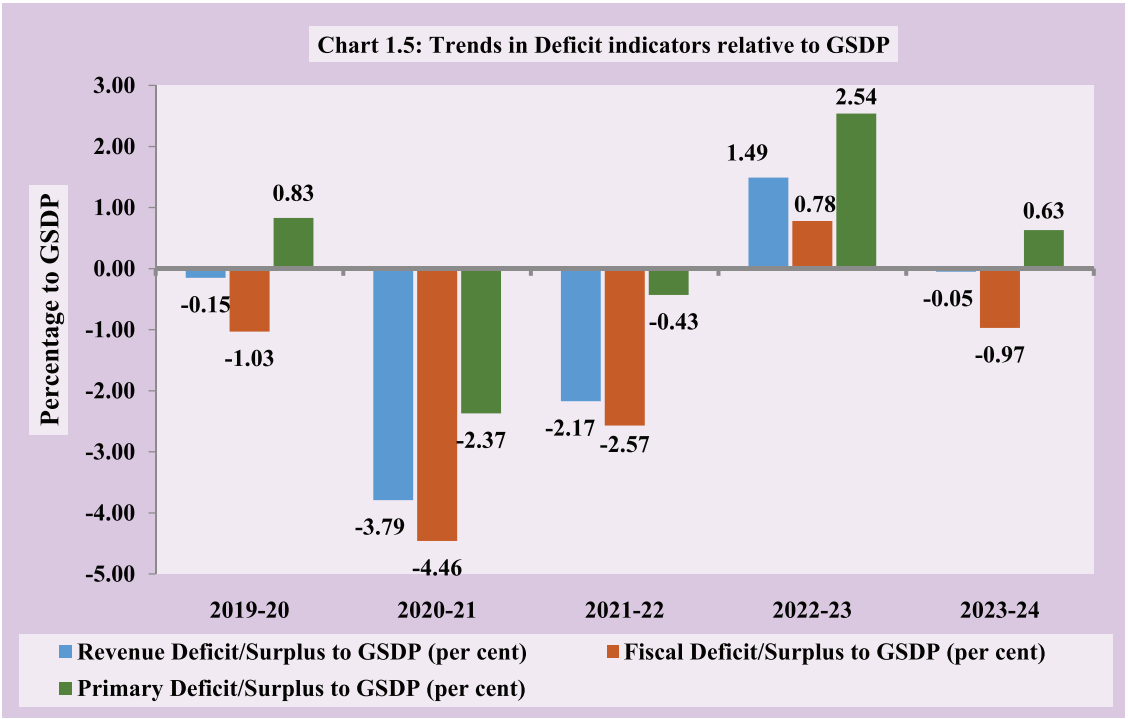
* Calculated excluding the back-to-back loan of ₹ 742 crore and ₹ 1,096 crore received from GoI in lieu of GST compensation shortfall for 2020-21 and 2021-22.

\# Fiscal Road Map was discontinued from 2021-22 and norms prescribed as per FRBM is being followed.

(Source: Finance Audit Report of the respective years and FRBM for the year 2023-24)

The trends in deficits, deficits relative to GSDP, fiscal liabilities and GSDP are exhibited in **Charts 1.4, 1.5** and **1.6**.



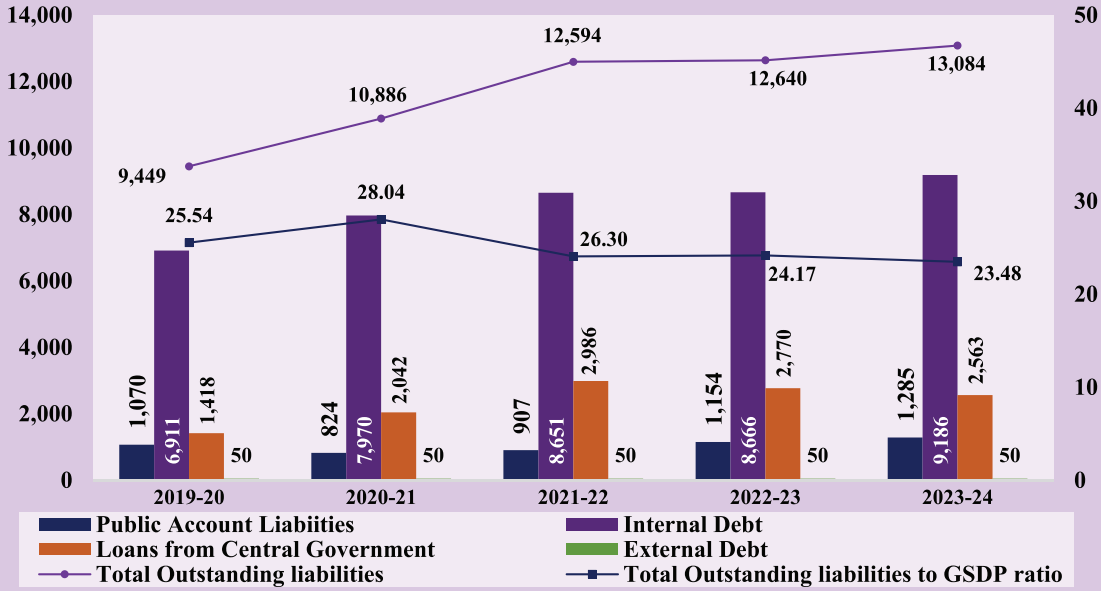


Revenue deficit indicates excess of revenue expenditure over revenue receipts. In 2023-24, the revenue deficit stood at ₹ 24 crore (0.05 *per cent* of GSDP).

Fiscal deficit, which represents total borrowings of the UT *i.e.*, its total resource gap. In 2022-23, there was a fiscal surplus of ₹ 349 crore, which turned fiscal deficit of (-) ₹ 463 crore (0.97 *per cent* of GSDP) in 2023-24.

Primary Deficit, which indicates the excess of primary expenditure (total expenditure net of interest payments) over non-debt receipts. In 2022-23, there was primary surplus of ₹ 1,134 crore (2.54 *per cent* of GSDP), which decreased to ₹ 304 crore (0.63 *per cent* of GSDP).

Chart 1.6: Trends in Fiscal liabilities and GSDP (₹ in crore)



Note: The calculation of total outstanding liabilities to GSDP excludes the back-to-back loan of ₹ 742 crore and ₹ 1,096 crore received from GoI in lieu of GST Compensation shortfall for 2020-21 and 2021-22 from total outstanding liabilities.

- It could be seen from **Chart 1.4** that revenue surplus of UT which was ₹ 666 crore in 2022-23 turned to (-) ₹ 24 crore of revenue deficit in 2023-24.
- It could be seen from **Chart 1.5** that the UT of Puducherry witnessed fiscal surplus during 2022-23, which turned to fiscal deficit during 2023-24. The ratio of fiscal deficit to GSDP stood at 0.97 *per cent* of GSDP, which was well within the FRBM target of three *per cent*.
- It could be seen from **Chart 1.6** that the total liabilities increased from ₹ 9,449 crore in 2019-20 to ₹ 13,084 crore in 2023-24, the ratio of outstanding liabilities to GSDP decreased from 25.54 in 2019-20 to 23.48[1] in 2023-24. The internal debt of UT had increased from ₹ 8,666 crore in 2022-23 to ₹ 9,186 crore in 2023-24.

[1] Calculated excluding the back-to-back loan of ₹ 742 crore and ₹ 1,096 crore received from GoI in lieu of GST Compensation shortfall for 2020-21 and 2021-22.

1.5 Deficits and total debt after examination in audit

1.5.1 Analysis of outstanding debt

The Public Debt comprised of External Debt, Internal Debt, Market Loans and Loans and Advances from GoI. The total outstanding liabilities include outstanding Public Debt and outstanding Public Account liabilities. The total liabilities means the liabilities under the Consolidated Fund and the Public Account of the UT. The outstanding debt/liabilities can be split into various components as given in **Table 1.5**.

Table 1.5: Components of outstanding debt/liabilities as on 31 March 2024

Borrowings and other liabilities as per Finance Accounts	Balance as on 31 March 2024 (₹ in crore)
External debt - AFD LOAN (A)	**49.61**
Internal Debt of the Union Territory Government (B)	**9,185.86**
Market Loans	8,804.24
Loans from Financial Institutions	264.62
Other Loans (Public Account Loan)	117.00
Loans and Advances from the Central Government (C)	**2,562.78**
Loans to cover gap in resources	102.86
Loans to share of Small Savings collections	500.82
Loans for Plan Schemes	72.97
Other Loans	15.84
Back-to-Back Loans	1,838.29
Loans from AFD	32.00
Other Liabilities (D)	**1,285.43**
Small Savings, Provident Funds etc.	602.44
Reserve funds not bearing interest	0.08
Deposits bearing interest	213.15
Deposits not bearing interest	469.76
Total-Public Debt and other Liabilities (A+B+C+D)	**13,083.68**

Analysis of the total outstanding debt/liabilities of the UT Government in terms of (i) debt as a percentage of GSDP and (ii) rate of growth of outstanding Government debts are detailed in **Table 1.6**.

Table 1.6: Total outstanding debts/liabilities

(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
Total outstanding debt/liabilities	9,449	10,886	12,594	12,640	13,084
Rate of growth of outstanding debt (in *per cent*)	3.34	15.21	15.68	0.37	3.51
GSDP at current prices	36,999	36,180	40,903	44,700	47,902
Ratio of total outstanding debt to GSDP (in *per cent*)	25.54	28.04*	26.30*	24.17*	23.48*

* Calculated excluding the back-to-back loan of ₹ 742 crore and ₹ 1,096 crore received from GoI in lieu of GST compensation shortfall for the years 2020-21 and 2021-22.

(Source: Finance Accounts of the respective years)

- The rate of growth of outstanding debt increased from 0.37 *per cent* in 2022-23 to 3.51 *per cent* in 2023-24 mainly due to increase in market borrowings, small savings, Provident Fund, etc., and Deposit and Advances.

1.5.2 Post Audit Analysis

Scrutiny of transactions during the year revealed that revenue deficit and fiscal deficit were affected by certain accounting adjustments as detailed in **Table 1.7**.

Table 1.7: Under/Over statement of Revenue and Fiscal Deficit

Particulars	Impact on Revenue Deficit (Understated (+) / overstated (-)) (₹ in crore)	Impact on Fiscal Deficit (Understated (+) / overstated (-)) (₹ in crore)
Non-transfer of State Disaster Response Fund (SDRF) to Fund account	(-) 6.25	(-) 6.25

The fiscal deficit of the UT would decrease from ₹ 463 crore to ₹ 457 crore if SDRF is transferred to Fund account. It is pertinent to mention here that if the impact as mentioned above is considered, the effective Revenue Deficit would be ₹ 18 crore.

CHAPTER II

FINANCES OF THE UNION TERRITORY OF PUDUCHERRY

CHAPTER II: FINANCES OF THE UNION TERRITORY OF PUDUCHERRY

Introduction

This chapter provides a broad perspective of the finances of the Union Territory (UT) of Puducherry. It contains overall financial trend during the past five-year period from 2019-20 to 2023-24, debt sustainability, key Public Account transactions and also analyses the critical change in major fiscal aggregates relative to the previous financial year based on the Finance Accounts of the UT. Information was additionally obtained from the UT Government, wherever necessary.

2.1 Major changes in key fiscal aggregates during 2023-24 *vis-à-vis* 2022-23

This section gives a bird's eye view of the major changes in key fiscal aggregates of the Government of UT of Puducherry during the current financial year, compared to the previous year. Each of these indicators would be analysed in the succeeding paragraphs. A time series data on UT Government finances is given in **Appendix 2.1**.

Table 2.1 present the changes in key fiscal aggregates in 2023-24 compared to 2022-23.

Table 2.1: Changes in key fiscal aggregates in 2023-24 compared to 2022-23

Revenue Receipts	✓ Revenue receipts of the UT increased by 4.22 *per cent* ✓ Own Tax receipts of the UT increased by 8.81 *per cent* ✓ Non-tax receipts increased by 29.07 *per cent* ✓ Grants-in-Aid from Government of India decreased by 11.69 *per cent*
Revenue Expenditure	✓ Revenue expenditure increased by 12.23 *per cent* ✓ Revenue expenditure on General Services increased by 6.59 *per cent* ✓ Revenue expenditure on Social Services increased by 12.84 *per cent* ✓ Revenue expenditure on Economic Services increased by 17.61 *per cent* ✓ Expenditure on Grants-in-Aid was Nil
Capital Expenditure	✓ Capital expenditure increased by 38.49 *per cent* ✓ Capital expenditure on General Services increased by 96 *per cent* ✓ Capital expenditure on Social Services increased by 20.20 *per cent* ✓ Capital expenditure on Economic Services increased by 40.41 *per cent*
Loans and Advances	✓ Disbursement of Loans and Advances during the year was ₹ 0.08 crore as against ₹ 0.17 crore during 2022-23 ✓ Recoveries of Loans and Advances during the year was ₹ 0.10 crore
Public Debt	✓ Public Debt Receipts marginally decreased by 0.16 *per cent* ✓ Repayment of Public Debt decreased by 34.99 *per cent*
Public Account	✓ Public account receipts decreased by 15.34 *per cent* ✓ Public Account disbursements decreased by 7.86 *per cent*
Cash Balance	✓ Cash balance decreased by ₹ 121 crore (4.69 *per cent*) in 2023-24 compared to previous year

2.2 Sources and Application of funds

Table 2.2 compares the sources and application of funds of the UT of Puducherry during 2023-24 with 2022-23, while **Charts 2.1** and **2.2** give the details of receipts and expenditure from the Consolidated Fund during 2023-24 in terms of percentages.

Table 2.2: Details of Sources and Application of funds during 2022-23 and 2023-24

(₹ in crore)

	Particulars	2022-23	2023-24	Increase (+)/ Decrease (-)
Sources	Opening Cash Balance with RBI	2,249.53	2,600.69	(+) 351.16
	Revenue receipts	9,635.35	10,042.41	(+) 407.06
	Recoveries of Loans and Advances	0.15	0.10	(-) 0.05
	Public debt receipts (Net)	(-) 201.09	312.66	(+) 513.75
	Public Account receipts (Net)	203.28	29.06	(-) 174.22
	Total	**11,887.22**	**12,984.92**	**(+) 1,097.70**
Application	Revenue expenditure	8,969.26	10,066.44	(+) 1,097.18
	Capital expenditure	317.10	439.15	(+) 122.05
	Disbursement of Loans and Advances	0.17	0.08	(-) 0.09
	Closing Cash Balance with RBI	2,600.69	2,479.25	(-) 121.44
	Total	**11,887.22**	**12,984.92**	**(+) 1,097.70**

(Source: Finance Accounts 2023-24)

Chart 2.1: Composition of Resources (₹ in crore) ₹ comes from

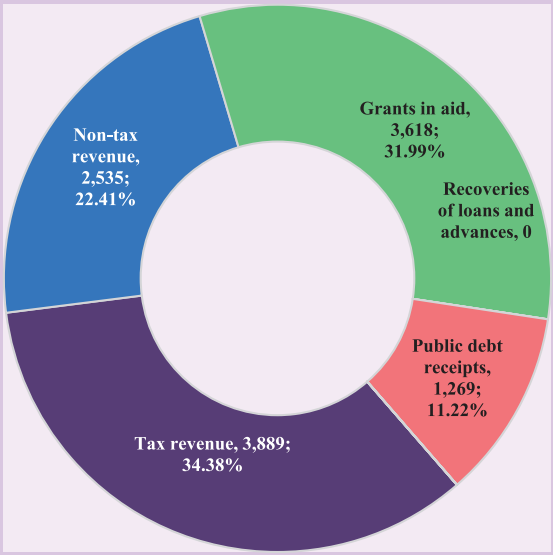
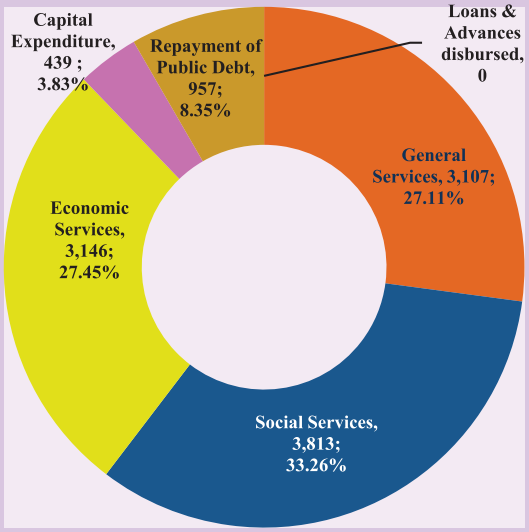


Chart 2.2: Application of Resources (₹ in crore) ₹ goes to



(Source: Finance Accounts 2023-24)

2.3 Resources of the Union Territory

The resources of the UT are described below:

Revenue receipts consist of tax revenue, non-tax revenue and Grants-in-Aid (GIA) from the Government of India (GoI).

Capital receipts (Debt and non-debt Capital receipts) comprise miscellaneous Capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GoI. Both revenue and capital receipts form part of the Consolidated Fund of the UT.

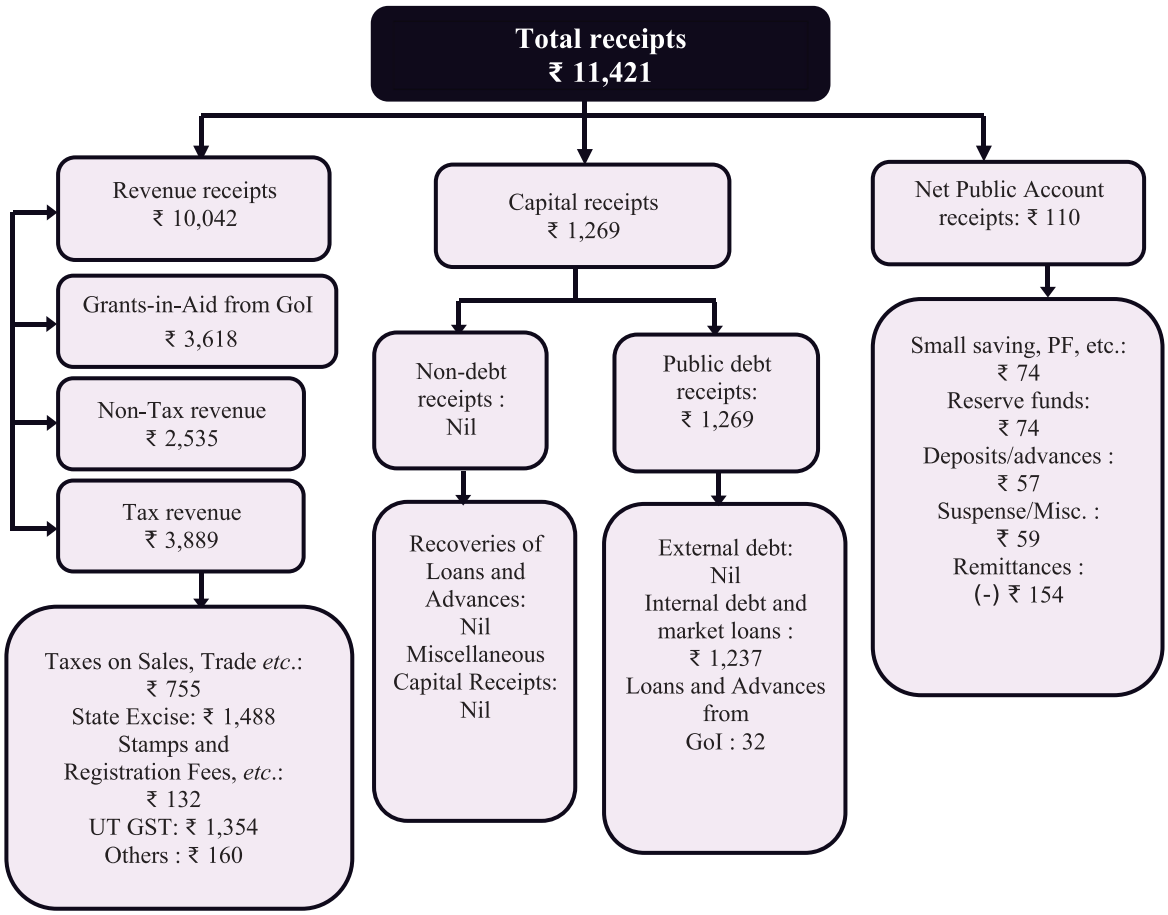
Net Public Accounts receipts: There are receipts and disbursements in respect of certain transactions such as small savings, provident fund, reserve funds, deposits, suspense, remittances, *etc*., which do not form part of the Consolidated Fund. These are kept in the Public Account set up under Section 47A of UT Act, 1963 and are not subject to vote by the UT Legislature. Here the Government acts as a banker. The balance after disbursements is the fund available with the Government for use.

2.3.1 Receipts of the UT

This paragraph provides the composition of the overall receipts. Besides the Revenue and Capital receipts, funds available in the Public Account (net of disbursement made from it) are also utilised by the Government to finance its deficit. **Chart 2.3** provides the composition of the overall receipts.

Chart 2.3: Composition of receipts of the UT during 2023-24

(₹ in crore)



Out of the total resources of ₹ 11,421 crore of the UT Government during the year 2023-24, Revenue Receipts (₹ 10,042 crore) constituted 87.93 *per cent*. Capital Receipts (₹ 1,269 crore) and net Public Account Receipts (₹ 110 crore) constituted 11.11 *per cent* and 0.96 *per cent* of the total resources respectively.

2.3.2 Revenue receipts

This paragraph gives the trends in total Revenue receipts and its components. Statement 14 of the Finance Accounts details the Revenue receipts of the Government.

2.3.2.1 Trends and growth of Revenue receipts

Table 2.3 provides the trends and growth of Revenue receipts as well as revenue buoyancy with respect to GSDP over the five-year period 2019-24. Further, trends in Revenue receipts relative to GSDP and composition of Revenue receipts are given in **Charts 2.4** and **2.5** respectively.

Table 2.3: Trends in Revenue receipts relative to GSDP

	2019-20	2020-21	2021-22	2022-23	2023-24
Revenue receipts (RR) (₹ in crore)	6,781	5,890	7,859	9,635	10,042
Rate of growth of RR (*per cent*)	5.95	(-) 13.14	33.43	22.60	4.22
Own tax Revenue (₹ in crore)	2,475	1,948	3,236	3,574	3,889
Non-tax Revenue (₹ in crore)	1,638	1,460	2,184	1,964	2,535
Grants-in-Aid from GoI (₹ in crore)	2,668	2,482	2,439	4,097	3,618
Rate of growth of Own Revenue (Own Tax and Non-tax Revenue) (*per cent*)	(-) 13.81	(-) 17.14	59.04	2.18	16.00
Gross State Domestic Product (₹ in crore) (2011-12 Series)	36,999	36,180	40,903	44,700	47,902
Rate of growth of GSDP (*per cent*)	8.28	(-) 2.21	13.05	9.28	7.16
RR/GSDP (*per cent*)	18.33	16.28	19.21	21.55	20.96
Buoyancy Ratios[1]					
Revenue buoyancy with reference to GSDP (ratio)	0.72	--*	2.56	2.44	0.59
UT's own tax buoyancy with reference to GSDP (ratio)	(-) 2.70	--*	5.07	1.13	1.23

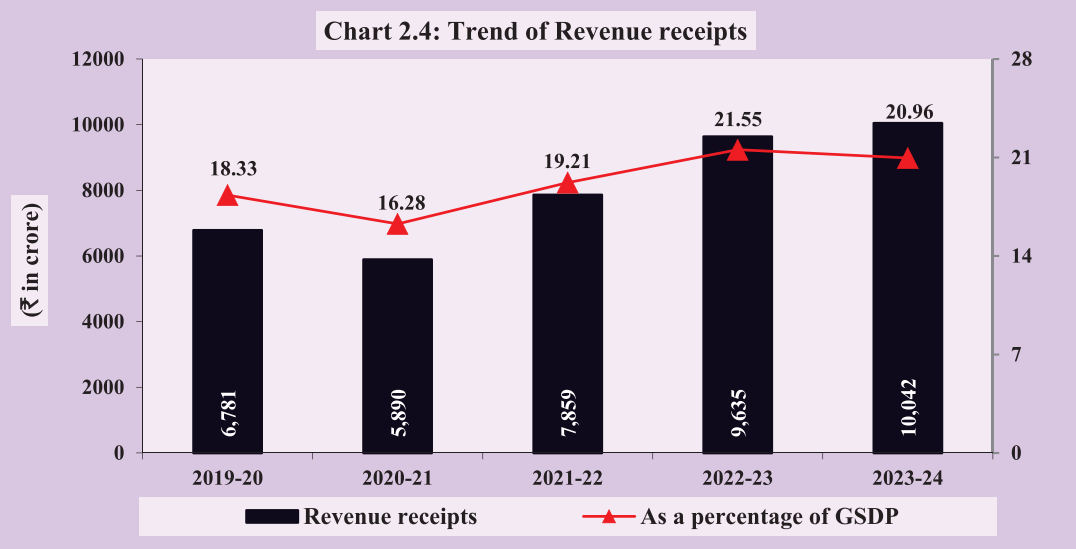
* Buoyancy ratio was not calculated as GSDP growth was negative
(Source: GSDP figures of Directorate of Economics and Statistics)

Table 2.3 shows that Revenue receipts increased by 48.09 *per cent* from ₹ 6,781 crore in 2019-20 to ₹ 10,042 crore in 2023-24. Revenue receipts of the UT comprising of own tax and non-tax revenue increased by 56.19 *per cent* from ₹ 4,113 crore in 2019-20 to ₹ 6,424 crore in 2023-24. The rate of growth of own revenue increased by 16 *per cent* when compared to the previous year. Grants-in-Aid from GoI also increased by 35.61 *per cent* during the period 2019-20 to 2023-24.

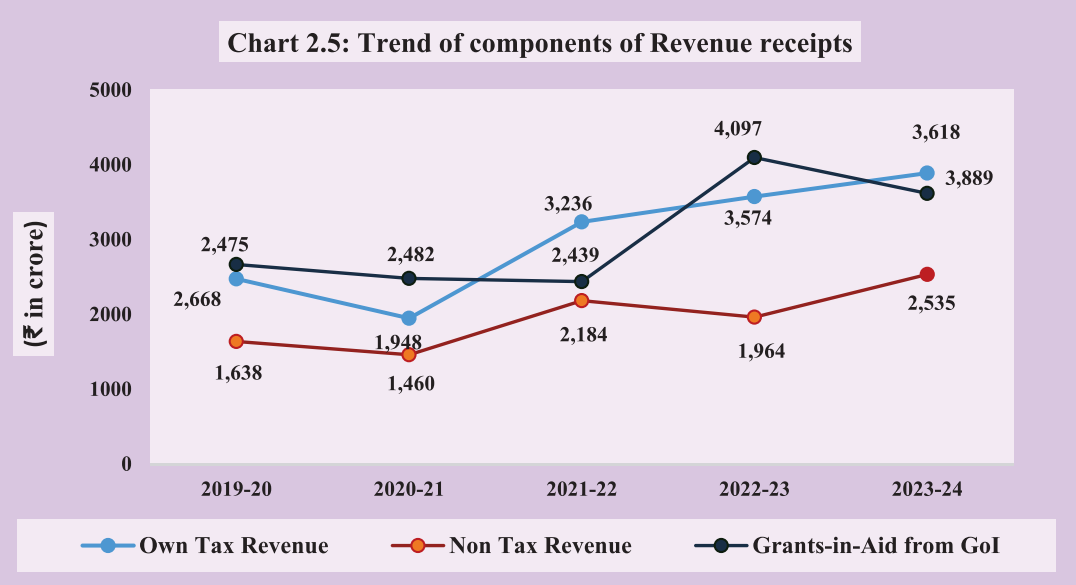
The revenue buoyancy with reference to GSDP decreased from 0.72 *per cent* in 2019-20 to 0.59 *per cent* in 2023-24. The State's own tax revenue buoyancy with reference to GSDP drastically decreased from 5.07 *per cent* in 2021-22 to 1.23 *per cent* in 2023-24. The downfall in revenue buoyancy in 2023-24 when compared to the previous year was primarily due to decrease in receipt of GIA from GoI.

[1] 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 with respect to GSDP at 1.85 implies that Revenue receipts tend to increase by 1.85 percentage points, if the GSDP increases by one *per cent*.

Trends relating to Revenue receipts of the UT are given in **Charts 2.4** and **2.5**.



(Source: Finance Accounts of respective years)



(Source: Finance Accounts of respective years)

General trends relating to Revenue receipts of the UT are as follows:

About 63.97 *per cent* of the Revenue receipts during 2023-24 came from the UT's own resources (₹ 6,424 crore). The Grants-in-Aid (₹ 3,618 crore) during the current year decreased by 11.69 *per cent* over the previous year, which was mainly on account of decline in the GST compensation. During 2023-24, the GST compensation was ₹ 19.31 crore[2], which was ₹ 722.57 crore in the previous year. The growth rate during the previous year was 68 *per cent*.

The increase in the Revenue receipts of the UT by ₹ 407 crore over the previous year was due to increase in tax revenue (₹ 315 crore) and non-tax revenue

[2] Pertains to 2020-21 and 2021-22.

(₹ 571 crore), which was off-set by decrease in Grants-in-Aid by ₹ 479 crore during the year. The increase in own tax revenue was mainly in State Goods and Service Tax (SGST) (₹ 203 crore), due to more sale of malt liquors and spirits and more receipts on apportionment of Integrated Goods and Service Tax (IGST) transfer in tax component (₹ 157 crore) to SGST. Further, though there was an increase in the State Excise by ₹ 85 crore, the growth rate during the current year (6.06 per cent) was less than the growth rate (28.01 *per cent*) of the previous year. Similarly, the increase under Non-tax revenue was mainly due to more receipts under sale of power (₹ 528 crore) and interest receipts (₹ 26 crore) due to more interest realised on investment of cash balances.

During the current year, the revenue receipts increased by 4.22 *per cent* (₹ 407 crore) only against the previous year increase of 22.60 *per cent* (₹ 1,776 crore). This mainly contributed to revenue deficit of ₹ 24 crore from Revenue surplus of ₹ 666 crore in the year 2022-23.

2.3.2.2 Union Territory's own resources

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 trends in growth of tax and non-tax revenue are discussed in the succeeding paragraphs:

(i) Own Tax Revenue

The details of gross collection of taxes and duties and their growth are given in **Table 2.4**.

Table 2.4: Components of UT's own tax revenue

(₹ in crore)

Revenue Head	2019-20	2020-21	2021-22	2022-23	2023-24	Spark line
Sales Tax	597	549	656	748	755	
UT GST	781	433	1,273	1,151	1,354	
State Excise	868	798	1,096	1,403	1,488	
Taxes on Vehicles	139	84	99	137	159	
Stamp Duty and Registration fees	88	82	111	134	132	
Land Revenue	2	2	1	1	1	
Total	**2,475**	**1,948**	**3,236**	**3,574**	**3,889**	

(Source: Finance Accounts of respective years)

The UT's own Tax revenue increased from ₹ 3,574 crore in 2022-23 to ₹ 3,889 crore in 2023-24 by ₹ 315 crore (8.81 *per cent*) over the previous year. As against the estimated Union Territory Goods and Services Tax (UTGST) receipt of ₹ 1,333 crore, the actual receipt was ₹ 1,354 crore during 2023-24. This was mainly due to more receipts on apportionment of IGST transfer-in tax component to SGST.

(a) Analysis of arrears of revenue and arrears of assessment

The arrears of revenue indicate delayed realisation of revenue due to the Government. Similarly, arrear of assessment indicates potential revenue, which is blocked due to delayed assessment. Both deprive the potential Revenue receipts and impact the revenue deficit/surplus of the UT.

Arrears of revenue

The arrears of revenue as on 31 March 2024 under the principal heads of revenue amounted to ₹ 1,224.48 crore, of which ₹ 577.96 crore was outstanding for more than five years as detailed in **Table 2.5**.

Table 2.5: Arrears of revenue

(₹ in crore)

Sl. No.	Departments	Total arrears	Arrears outstanding for more than five years	Remarks
1	Accounts and Treasuries	4.36	2.72	Arrears due from Religious Institutions towards audit fee.
2	Agriculture	0.27	0.27	Arrears due from Puducherry Agro Services and Industries Corporation Limited (PASIC) and local bodies towards rent, cost of seeds and other services.
3	Commercial Taxes	210.42	205.53	Arrears related to collection of tax under PGST/CST and VAT Acts, major portion is subjudice.
4.	Co-operation	0.28	0.11	Arrears due from co-operative societies towards audit fees. Some societies are under dormant/liquidation stage.
5	Electricity	766.30	207.28	Arrears were due to non-receipt of electricity charges.
6	Excise	160.86	140.86	Arrears due to non-receipt of *kist* from the lessees of arrack and toddy shops.
7	Fisheries and Fishermen Welfare	0.05	0.05	Arrears of lease on fish farm at Coringa River, Yanam.

Sl. No.	Departments	Total arrears	Arrears outstanding for more than five years	Remarks
8	Industries and Commerce	0.13	0.11	Arrears related to rent due from defunct industrial units.
9	Health and Family Welfare	0.32	0.27	Arrears due from patients for hospital and dispensary services in Indira Gandhi Government General Hospital and Post Graduate Institute, Puducherry.
10	Judicial	0.01	0.01	Arrears in payment of fines and also forfeitures due to accused absconding in some cases and pending warrant.
11	Labour	0.14	0.09	Arrears related to collection of license fee
12	Public Works	59.98	15.09	Arrears related to water tax and license fee.
13	Revenue	0.33	0.32	Arrears related to collection of land tax, license fees towards mining etc.
14	Rural Development*	0.16	Nil	Arrears due to non-collection of rent.
15	Stationery and Printing	0.43	0.25	Arrears of dues from Government Departments for stationery and printing, sale of Gazettes, press receipts, etc.
16	Tourism	0.15	0.13	Arrears of rent due from Guests/Government Officials towards room rent, catering and other receipts.
17	Transport	20.29	4.87	Arrears of taxes on vehicles under MV Act.
Total		**1,224.48**	**577.96**	

* previous year figure retained as details were not furnished
(Source: Details furnished by respective Departments)

The arrears of revenue indicate delayed realization of revenue due to Government. This deprives the UT of potential revenue receipts and ultimately impacts the revenue deficit.

Arrears in assessment

The details of Value Added Tax (VAT) cases pending at the beginning of the year, cases becoming due for assessment, cases disposed-off during the year and number of cases pending finalisation at the end of the year as furnished by the Commercial Taxes Department (CTD) in respect of VAT are shown in **Table 2.6**.

Table 2.6: Arrears in assessment

Head of revenue	Opening balance	New cases due for assessment during 2023-24	Total assessments due	Cases disposed of during 2023-24	Balance at the end of the year	Percentage of disposal (col. 5 to 4)
(1)	(2)	(3)	(4) = (2)+(3)	(5)	(6)= (4)-(5)	(7)
VAT Scrutiny Assessment	15,235	Nil	15,235	79	15,156*	0.52

* 2008-09 - **1,894**; 2011-12 - **1,789**: 2012-13 - **2,432**; 2013-14 - **2,385**; 2014-15 - **2,008**; 2015-16 - **2,226** and 2016-17 - **2,422**

(Source: Details furnished by the Department)

It was seen that out of 15,235 cases pertaining to the period from 2008-09 to 2016-17, only 79 cases were disposed-off during the year 2023-24. It was also seen that only 33 cases were disposed-off out of 8,500 cases for the period 2008-09 to 2013-14. As the percentage of disposal was very low, the Department has to take time bound action to complete all the pending cases as new tax regime has taken place.

Government stated (April 2025) that two Consultants had been appointed for finalising the pending assessments and 272 assessments (out of 15,156 pending assessments) had been completed and necessary follow-up action was taken to speed up the process and the assignment would be completed in another three months.

(b) Details of evasion of tax detected by Department, refund cases, etc.

The details of cases of evasion of tax detected by the CTD, cases finalised and the demands for additional tax raised are given in **Table 2.7**.

Table 2.7: Evasion of Tax Detected

Sl. No.	Head of revenue	Cases pending as on 31 March 2023	Cases detected during 2023-24	Total	No. of cases in which assessment / investigation completed and additional demand with penalty, *etc.* raised		No. of cases pending for finalisation as on 31 March 2024
					No. of cases	Amount of demand (₹ in crore)	
1	State Goods and Services Tax	49	9	58	13	0.88	45
2	Sales Tax/VAT	54	Nil	54	Nil	Nil	54

(Source: Details furnished by the Department)

It was seen that during the year 13 cases were finalized and demand was raised for ₹ 0.88 crore. In respect of Sales Tax/VAT, 54 cases were pending for more than five years. During the year, the Department did not clear any pending Sales Tax/VAT cases. The Department needs to take time-bound action to complete

all the cases, as new tax regime has taken place and further delay in clearance may result in loss of revenue to the UT.

Government stated (April 2025) that out of 54 cases, eight cases were pending in various Courts and many were not traceable and efforts are being taken to finalise the pending cases at the earliest.

Pendency of refund cases

The number of refund cases pending at the beginning of the year 2023-24, claims received and refunds allowed during the year and cases pending at the close of the year 2023-24 relating to CTD (UT Goods and Services Tax) are given in **Table 2.8**.

Table 2.8: Details of refund cases

(₹ in crore)

Sl. No.	Particulars	UT GST	
		Number of cases	Amount
1	Claims outstanding at the beginning of the year	14	1.96
2	Claims received during the year	277	123.65
3	Refunds made during the year	208	94.26
4	Refunds rejected during the year	19	2.05
5	Balance outstanding at the end of year	64	29.30

(Source: Details furnished by the Department)

(ii) Non-tax revenue

Non-tax revenue consists of interest receipts, dividends and profits, mining receipts, departmental receipts, *etc*. The details of non-tax revenue pertaining to the period 2019-24 are given in **Table 2.9**.

Table 2.9: Components of UT's Non-Tax revenue

(₹ in crore)

Revenue Head	2019-20	2020-21	2021-22	2022-23	2023-24	Spark line
Interest receipts	99	67	100	100	126	
Dividends and Profits	3	0	2	0	10	
Other Non-Tax receipts, of which	1,536	1,393	2,082	1,864	2,399	
(a) Power	1,423	1,295	2,010	1,756	2,284	

Revenue Head	2019-20	2020-21	2021-22	2022-23	2023-24	Spark line
(b) Medical and Public Health	11	17	18	17	18	
(c) Water Supply and Sanitation	21	17	18	21	32	
(d) Ports and Light Houses	12	10	8	12	16	
(e) Housing	7	7	5	6	10	
(f) Miscellaneous General Services	37	2	2	8	4	
(g) Education, Sports, Art and Culture	2	1	1	2	2	
(h) Others	23	44	20	42	33	
Total	**1,638**	**1,460**	**2,184**	**1,964**	**2,535**	

(Source: Finance Accounts of respective years)

Non-tax Revenue, ranged between 20 and 28 *per cent* of total Revenue receipts of the UT during the five-year period from 2019-20 to 2023-24. During the current year, it increased significantly by 29.07 *per cent* over the previous year, when there was a decline in the growth rate by 10 *per cent*. The UT Government had exceeded the budget estimate (₹ 2,067 crore) of non-tax revenue collection. The increase was mainly due to more receipts in sale of power from ₹ 1,756 crore in 2022-23 to ₹ 2,284 crore in 2023-24. Dividend and profits increased by ₹ 10 crore mainly due to dividend of ₹ 9.50 crore declared by Puducherry Power Corporation Limited.

2.3.2.3 Transfers from Centre

(i) Grants-in-Aid from GoI

The Grants-in-Aid (GIA) received from GoI during the years 2019-20 to 2023-24 are given in **Table 2.10** and **Chart 2.6** depicts the GIA to Revenue receipts.

Table 2.10: Grants-in-Aid from Government of India

(₹ in crore)

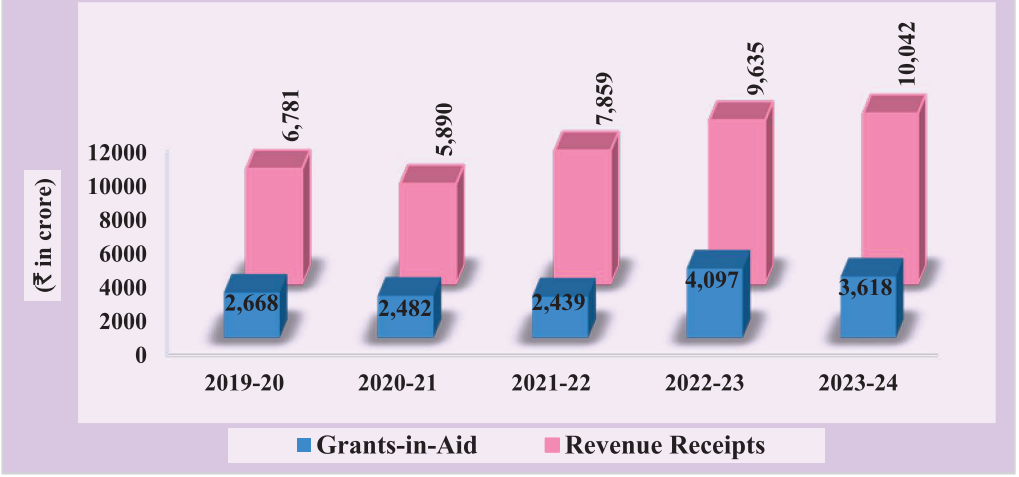
Head	2019-20	2020-21	2021-22	2022-23	2023-24
Non-Plan Grants	--	5	5	5	--
Grants for State/UT Plan Schemes	--	--	--	--	--
Grants for Central Plan Schemes	--	--	--	--	--

Head	2019-20	2020-21	2021-22	2022-23	2023-24
Grants for Centrally Sponsored Schemes (CSS)	201	164	225	235	200
Other transfers/Grants to States/Union Territories with Legislature	2,467	2,313	2,209	3,857	3,418
Total	**2,668**	**2,482**	**2,439**	**4,097**	**3,618**
Percentage of increase/decrease over the previous year	63.88	(-) 6.97	(-) 1.73	67.98	(-) 11.69
Percentage of GIA to Revenue receipts	39.35	42.14	31.03	42.52	36.03

(Source: Finance Accounts of respective years)

Grants-in-Aid received from GoI decreased by ₹ 479 crore (11.69 *per cent*) during 2023-24. The total grant as a percentage of Revenue receipts also decreased from 42.52 in 2022-23 to 36.03 in 2023-24, which was mainly attributable to the decrease in the GST Compensation by 97 *per cent* over the previous year.

Chart 2.6: Grants-in-Aid to Revenue receipts during 2018-19 to 2023-24



(Source: Finance Accounts of respective years)

(ii) Grants for Centrally Sponsored Schemes

Out of the Grants of ₹ 200 crore received for Centrally Sponsored Schemes during 2023-24, major amounts were given to the following schemes as detailed in **Table 2.11**.

Table 2.11: Details of schemes for which Grants-in-Aid received from GoI

(₹ in crore)

Description	2022-23	2023-24
City Investment to Innovate, Integrate and Sustain (CITIIS) under Smart Cities Mission	--	32.00
Pradhan Mantri Awas Yojana	14.23	31.62
NHM including NRHM	18.49	29.36
Urban Rejuvenation Mission 500 cities	32.61	17.06
National Rural Livelihood Mission	--	17.00
Samagra Shiksha	15.28	12.47

It could be seen from **Table 2.11** that UT Government received ₹ 31.62 crore and ₹ 29.36 crore for Pradhan Mantri Awas Yojana and NHM respectively which was more than previous year by ₹ 17.39 crore and ₹ 10.87 crore, whereas for Urban Rejuvenation Mission and Samagra Shiksha, the Government received ₹ 17.06 crore and ₹ 12.47 crore respectively, which was less by ₹ 15.55 crore and ₹ 2.81 crore over the previous year.

Single Nodal Agency: Ministry of Finance, Government of India *vide* letter No. 1(13)PFMS/FCD/2020 dated 23.03.2021 had notified procedure for release of funds under Centrally Sponsored Scheme (CSS) and monitoring utilisation of the funds released through Single Nodal Agency (SNA). For each CSS, SNA is set up with own Bank Account in scheduled Commercial Bank authorised to conduct Government business by the State Government. As per the procedure, the State Government is to transfer the Central share received in its accounts to the concerned SNA's account along with corresponding State share. The UT Government received ₹ 232.35 crore being Central Share during the year 2023-24 in its Treasury. As on 31 March 2024, the Government transferred Central share of ₹ 298.22 crore (which includes previous balance of ₹ 79.46 crore) received in Treasury Account and State share of ₹ 235.94 crore to the SNAs. Out of the total transfer of ₹ 534.16 crore, ₹ 440.54 crore was transferred through GIA Bills and ₹ 93.62 crore through other category of bills. Detailed vouchers and supporting documents of actual expenditure were not received by DAT from the SNAs. As informed by the UT Government/SNAs, ₹ 423.61 crore are lying unspent in the Bank accounts of SNAs as on 31 March 2024.

Government stated (April 2025) that an amount of ₹ 13.59 crore was received during the fag end of the financial year 2023-24 and the entire amount had been transferred in April 2024 to the SNA Account.

2.3.3 Capital receipts

Capital receipts comprise miscellaneous Capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/ commercial banks) and loans and advances from GoI. The trends in growth and composition of Capital receipts during 2019-24 are given in **Table 2.12**.

Table 2.12: Trends in growth and composition of Capital receipts

(₹ in crore)

Source of receipts	2019-20	2020-21	2021-22	2022-23	2023-24
Capital receipts	**1,044**	**2,529**	**2,516**	**1,271**	**1,269**
Miscellaneous Capital receipts	Nil	Nil	Nil	Nil	Nil
Recovery of Loans and Advances	1	Nil	Nil	Nil	Nil
Public Debt receipts	**1,043**	**2,529**	**2,516**	**1,271**	**1,269**
External Debt	Nil	Nil	Nil	Nil	Nil
Internal Debt	1,043	1,787	1,420	1,271	1,237
Growth rate	8.99	71.33	(-) 20.54	(-) 10.49	(-) 2.67
Loans and Advances from GoI	Nil	742*	1,096*	Nil	32
Rate of growth of debt Capital receipts (*per cent*)	3.57	142.47	(-) 0.51	(-) 49.48	(-) 0.16
Rate of growth of non-debt Capital receipts (*per cent*)	--	(-) 100	--	--	--
Rate of Growth of GSDP	8.28	(-) 2.21	13.05	9.28	7.16
Rate of growth of Capital receipts (*per cent*)	3.57	142.47	(-) 0.51	(-) 49.48	(-) 0.16

* Received as Back-to-back loan in lieu of GST compensation shortfall
(Source: Finance Accounts of respective years)

The Capital receipts decreased by ₹ two crore in 2023-24 on account of decrease in Public Debt receipts by 0.16 *per cent*. The debt Capital receipts of the UT, which mainly consists of Internal Debt, decreased from ₹ 1,271 crore in 2022-23 to ₹ 1,237 crore in 2023-24.

Public Debt receipts create future repayment obligation and these are taken from Market, Financial Institutions and Central Government. During the five-year period 2019-24, 57.02 *per cent* of Public Debt receipts were used for repayment of Public Debt taken in earlier years and the remaining 42.98 *per cent* was utilised for other purposes. During the current year, the repayment of public debt was ₹ 957 crore as against the public debt receipt of ₹ 1,269 crore.

2.3.4 UT's performance in mobilisation of resources

UT's performance in mobilisation of resources is assessed in terms of its own resources comprising own tax and non-tax sources. The targets prescribed for the year 2023-24 in the Budget Estimates and actuals are given in **Table 2.13**.

Table 2.13: Tax and non-tax receipts *vis-à-vis* projections

	Budget Estimates	Actuals	Percentage variation of actuals over Budget estimates
Own Tax revenue	4,087	3,889	(-) 4.84
Non-tax revenue	2,067	2,535	(+) 22.64

(Source: Finance Accounts and Budget documents)

The Own tax revenue was lower by ₹ 198 crore and non-tax revenue was higher by ₹ 468 crore than the target proposed in the budget estimate.

The UT was, however, dependent on the Grants-in-Aid from the GoI which was evident from the fact that out of the total Revenue receipts of ₹ 10,042 crore, the grants from GoI accounted for ₹ 3,618 crore which was 36 *per cent* of the Revenue receipts of the UT.

2.4 Application of resources

The UT Government is vested with the responsibility of incurring expenditure within the framework of FRM/FRBM, while at the same time, ensuring that the ongoing fiscal correction and consolidation process of the UT is not at the cost of expenditure directed towards development of capital infrastructure and social sector. However, during the year 2023-24, the UT Government had not fixed any FRM Targets. This paragraph along with sub-paragraphs gives the analysis of allocation of expenditure in the UT.

2.4.1 Growth and composition of expenditure

Revenue Expenditure: Charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day-to-day running of the organisations, including establishment and administrative expenses shall be classified as Revenue expenditure.

Capital Expenditure: All charges for the first construction of a project as well as charges for intermediate maintenance of the work while not opened for service and also charges for such further additions and improvements as may be sanctioned under the rules made by competent authority shall be classified as Capital expenditure.

Loans and Advances: Loans and Advances by the Government to Public Sector Undertakings (PSU) and others.

The total expenditure of UT Government, its composition and its sectoral distribution during the period 2019-24 are given in **Tables 2.14** and **2.15** and **Charts 2.7** and **2.8**.

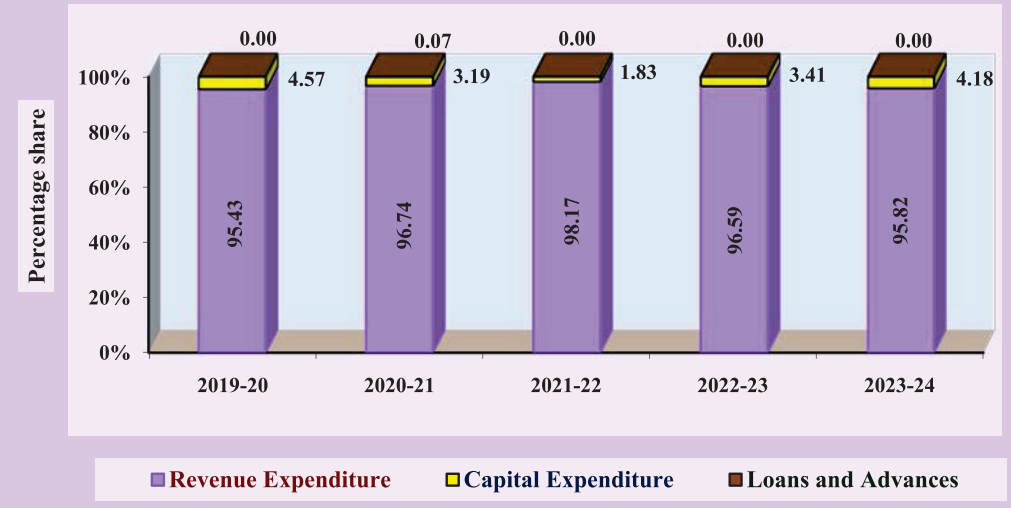
Table 2.14: Total expenditure and its composition

(₹ in crore)

Parameters	2019-20	2020-21	2021-22	2022-23	2023-24
Total Expenditure (TE)	7,163	7,505	8,911	9,286	10,505
Revenue Expenditure (RE)	6,836	7,260	8,748	8,969	10,066
Capital Expenditure (CE)	327	240	163	317	439
Loans and Advances	0	5	0	0	0
As a percentage of GSDP					
TE/GSDP	19.36	20.74	21.79	20.77	21.93
RE/GSDP	18.48	20.07	21.39	20.06	21.01
CE/GSDP	0.88	0.66	0.40	0.71	0.92
Loans and Advances/GSDP	0.00	0.01	0.00	0.00	0.00

(Source: Finance Accounts of respective years)

Chart 2.7: Total expenditure - Trends in share of its components



(Source: Finance Accounts of respective years)

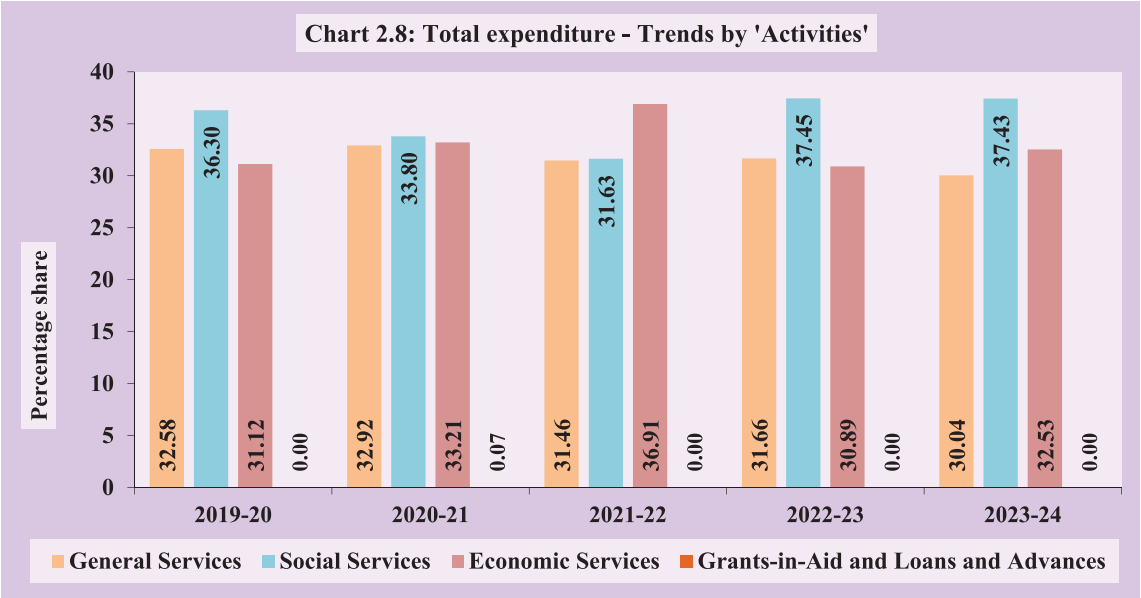
Table 2.14 shows that Total Expenditure of the UT increased by ₹ 3,342 crore (46.66 *per cent*) from ₹ 7,163 crore in 2019-20 to ₹ 10,505 crore in 2023-24. During the year 2023-24, it increased by 13.13 *per cent* from the previous year. As a percentage of GSDP, the total expenditure increased from 19.36 in 2019-20 to 21.93 in 2023-24. The percentage of increase in Revenue expenditure during 2023-24 was 12.23 whereas the increase during 2022-23 was 2.53 only, which contributed to the revenue deficit of ₹ 24 crore in 2023-24.

Table 2.15: Relative share of various sectors of expenditure

(₹ in crore)

Parameters	2019-20	2020-21	2021-22	2022-23	2023-24
General Services	2,334	2,470	2,803	2,940	3,156
Social Services	2,600	2,537	2,819	3,478	3,932
Economic Services	2,229	2,492	3,289	2,868	3,417
Others (Grants to Local Bodies and Loans and Advances)	0	5	0	0	0

(Source: Finance Accounts of respective years)



(Source: Finance Accounts of respective years)

General trends relating to Expenditure of the UT are as follows:

The share of Social Services and Economic Services in total expenditure increased from 36.30 *per cent* and 31.12 *per cent* in 2019-20 to 37.43 *per cent* and 32.53 *per cent* in 2023-24 respectively, while that of General Services decreased from 32.58 *per cent* in 2019-20 to 30.04 *per cent* in 2023-24.

The Revenue expenditure increased by ₹ 1,097 crore (12.23 *per cent*) whereas Capital expenditure increased by ₹ 122 crore (38.49 *per cent*) during 2023-24 as compared to the previous year. Further, the Capital expenditure as a percentage of GSDP marginally increased from 0.88 in 2019-20 to 0.92 in 2023-24.

It could be seen from **Chart 2.7** that the Revenue expenditure as a share of total expenditure had increased from 95.43 *per cent* in 2019-20 to 95.82 *per cent* in 2023-24.

The proportion of Capital expenditure to total expenditure decreased from 4.57 *per cent* in 2019-20 to 4.18 *per cent* in 2023-24, which indicated that adequate priority was not attached to capital expenditure.

During 2023-24, the expenditure on General Services, Social Services and Economic Services increased by ₹ 216 crore (7.35 *per cent*), ₹ 454 crore (13.05 *per cent*) and ₹ 549 crore (19.14 *per cent*) respectively over the previous year.

2.4.2 Revenue expenditure

Revenue expenditure is incurred to maintain the current level of services and payment for the past obligation. As such, it does not result in any addition to the UT's infrastructure and service network.

Revenue expenditure of ₹ 10,066 crore during 2023-24 increased by ₹ 1,097 crore as compared to ₹ 8,969 crore in 2022-23. It constituted 95.82 *per cent* of total expenditure of ₹ 10,505 crore during the year. As a percentage of GSDP, the Revenue expenditure increased from 20.06 in 2022-23 to 21.01 in 2023-24.

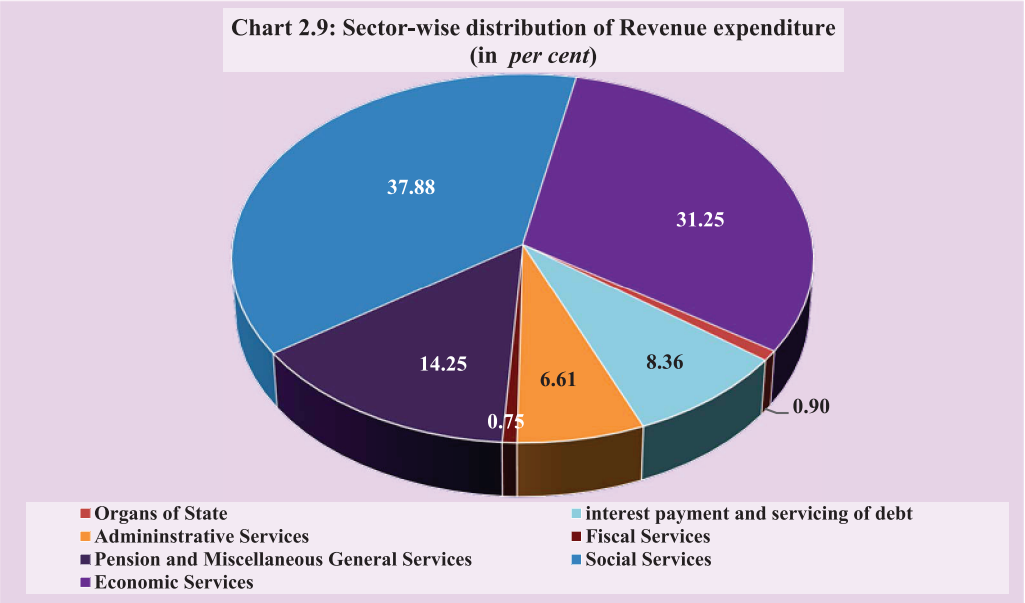
The overall Revenue expenditure, its rate of growth, its ratio to Total expenditure during 2019-20 to 2023-24 are given in **Table 2.16** and the sectoral distribution of Revenue expenditure pertaining to 2023-24 are given in **Chart 2.9**.

Table 2.16: Revenue expenditure - Basic Parameters

(₹ in crore)

Parameters	2019-20	2020-21	2021-22	2022-23	2023-24
Total expenditure (TE)	7,163	7,505	8,911	9,286	10,505
Revenue expenditure (RE)	6,836	7,260	8,748	8,969	10,066
Rate of Growth of RE (*per cent*)	7.03	6.20	20.50	2.53	12.23
Revenue expenditure as percentage of TE	95.43	96.73	98.17	96.59	95.82
RE/GSDP (*per cent*)	18.48	20.07	21.39	20.06	21.01
RE as percentage of RR	100.81	123.26	111.31	93.09	100.24

(Source: Finance Accounts of respective years)



(Source: Finance Accounts 2023-24)

The Revenue expenditure when compared to the previous year had increased by 12.23 *per cent*. As against the target of ₹ 9,976 crore fixed for Revenue expenditure in the Budget estimates, the actual Revenue expenditure was ₹ 10,066 crore.

2.4.2.1 Major changes in Revenue Expenditure

There was a net increase of ₹ 1,097 crore in the Revenue expenditure from ₹ 8,969 crore in 2022-23 to ₹ 10,066 crore in 2023-24. The significant variation under various heads of account with regard to Revenue expenditure of the UT during 2022-23 and 2023-24 are given in **Table 2.17**.

Table 2.17: Variation in Revenue expenditure during 2023-24 as compared to 2022-23

(₹ in crore)

Major Heads and description		2022-23	2023-24	Increase (+)/ Decrease (-)
2048	Appropriation for reduction or avoidance of Debt	92.92	74.47	(-) 18.45
2049	Interest Payments	789.08	767.10	(-) 21.98
2071	Pensions and Other Retirement benefits	1,288.69	1430.57	(+) 141.88
2202	General Education	967.80	1,039.84	(+) 72.04
2203	Technical Education	114.75	165.68	(+) 50.93
2217	Urban Development	317.10	422.86	(+) 105.76
2235	Social Security and Welfare	680.04	773.98	(+) 93.94
2515	Other Rural Development Programmes	63.86	44.32	(-) 19.55

Major Heads and description		2022-23	2023-24	Increase (+)/ Decrease (-)
2801	Power	1,784.43	2,213.71	(+) 429.28
2852	Industries	74.94	50.32	(-) 24.62
3451	Secretariat-Economic Services	24.92	22.76	(-) 2.16
3054	Roads and Bridges	50.84	41.46	(-) 9.38

(Source: Finance Accounts of respective years)

Table 2.17 indicates that Revenue expenditure under Power, Pensions and Other Retirement Benefits, General and Technical Education increased due to more expenses on purchase of power, increase in the expenses on Superannuation and Retirement allowances, more expenditure on Government colleges and institutions respectively during 2023-24. In respect of Interest payments, the decrease was due to less expenses on interest on Loans and Advances from Central Government. The expenditure under Industries and Roads and Bridges had also declined during the current year.

2.4.2.2 Committed expenditure

The committed expenditure of the UT Government on revenue account consists of interest payments, expenditure on salaries and pensions. It has first charge on Government resources. Upward trend in committed expenditure leaves the Government with lesser flexibility for development sector.

Apart from above, there are certain items of inflexible expenditure which cannot be ordinarily altered or varied or are statutorily required on an annual basis, unlike for variable transactions such as Capital expenditure, etc. For example, the following items may be considered as inflexible expenditure:

- Devolution to local bodies - statutory devolutions to local bodies for pay and allowances (devolution/transfer for Capital expenditure)
- Statutory requirements of contribution to Reserve Funds - Contribution to Consolidated Sinking Fund (CSF), Guarantee Redemption Fund (GRF), State Disaster Mitigation/Response Fund (SDMF/SDRF), etc.
- Recoupment of Contingency Fund - Amount recouped within the year.
- Transfer of cess to Reserve fund/other body, which are statutorily required.
- Share contribution of CSS against the Central Fund received - Amount of State share to be transferred to SNAs/spent by the State.

- Payment of interest on the balances of the interest-bearing funds as if they could have been invested and payment of interest on public debt as charged expenditure - Interest payments.

The various components of committed and inflexible expenditure and its share in total Revenue Expenditure are given in **Table 2.18** and **Chart 2.10**.

Table 2.18: Components of Committed and Inflexible Expenditure

(₹ in crore)

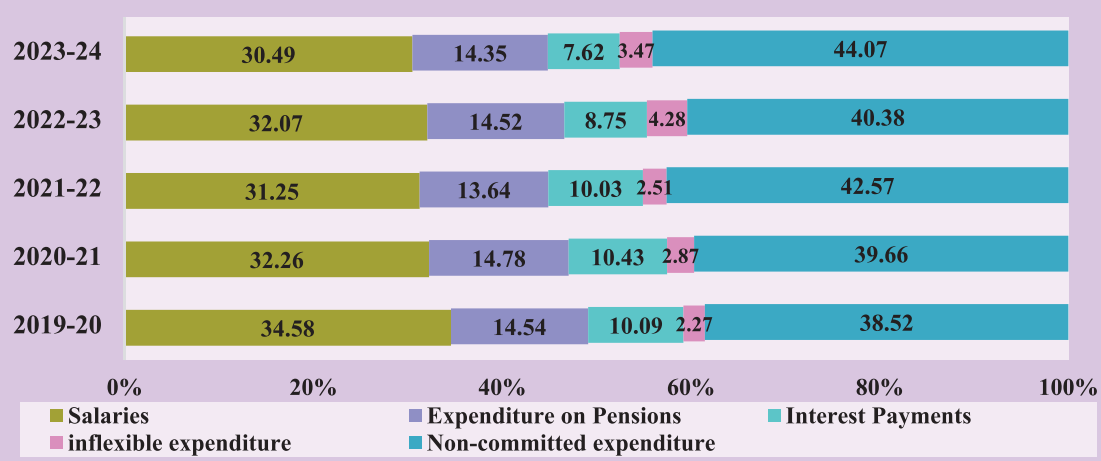
Components of Committed Expenditure	2019-20	2020-21	2021-22	2022-23	2023-24
Salaries[3]	2,364	2,342	2,734	2,876	3,069#
Expenditure on Pensions	994	1,073	1,193	1,302	1,444
Interest Payments	690	757	877	785	767
Total – Committed Expenditure	**4,048**	**4,172**	**4,804**	**4,963**	**5,280**
Components of Inflexible Expenditure					
Contribution to Consolidated Sinking Fund	0	15.08	59.52	93.47	74.15
Contribution to SDRF	2.45	10.05	6.25	6.25	6.25
Share contribution of CSS against the Central Fund received	152.42	183.53	153.87	284.01	268.28
Total –Inflexible Expenditure	**154.87**	**208.66**	**219.64**	**383.73**	**348.68**
As a percentage of Revenue Receipts (RR)					
Salaries	34.86	39.76	34.79	29.85	30.56
Expenditure on Pensions	14.66	18.22	15.18	13.51	14.38
Interest Payments	10.18	12.85	11.16	8.15	7.64
Total – Committed Expenditure	**59.70**	**70.83**	**61.13**	**51.51**	**52.58**
Inflexible Expenditure	2.28	3.54	2.79	3.98	3.47
Total – Committed + Inflexible Expenditure`	**61.98**	**74.37**	**63.92**	**55.49**	**56.05**
As a percentage of Revenue Expenditure (RE)					
Salaries	34.58	32.26	31.25	32.07	30.49
Expenditure on Pensions	14.54	14.78	13.64	14.52	14.35
Interest Payments	10.09	10.43	10.03	8.75	7.62
Total – Committed Expenditure	**59.21**	**57.47**	**54.92**	**55.34**	**52.46**
Inflexible Expenditure	2.27	2.87	2.51	4.28	3.46
Total – Committed + Inflexible Expenditure	**61.48**	**60.34**	**57.43**	**59.61**	**55.92**

[3] Includes Grants-in-Aid given for salaries.

Components of Committed Expenditure	2019-20	2020-21	2021-22	2022-23	2023-24
Non-Committed RE (RE – Committed Expenditure – Inflexible Expenditure)	2,633	2,879	3,724	3,622	4,437
Percentage of RE	38.52	39.66	42.57	40.38	44.07
Percentage of TE	36.76	38.36	41.79	39.00	42.24
Subsidies	223	282	280	320	348
Subsidies as a percentage to Non-Committed Expenditure	8.00	9.13	7.10	7.99	7.27

includes allowances
(Source: Finance Accounts of respective years)

Chart 2.10: Share of Committed Expenditure in total Revenue Expenditure



(Source: Finance Accounts of respective years)

It could be seen from **Table 2.18** that the total committed expenditure (excluding inflexible expenditure) of UT Government had increased from ₹ 4,048 crore in 2019-20 to ₹ 5,280 crore in 2023-24. Further, the committed expenditure constituted 52.46 *per cent* of Revenue expenditure and 52.58 *per cent* of Revenue receipts during 2023-24. The non-committed expenditure, a portion of which is being spent on operation and maintenance of existing social and economic services constituted 44.07 *per cent* of the Revenue expenditure.

Salaries

Expenditure on salaries during the current year was ₹ 3,069 crore, which increased by ₹ 193 crore (6.71 *per cent*) over the previous year and stood at 30.56 *per cent* of Revenue receipts (₹ 10,042 crore) and 30.49 *per cent* of Revenue expenditure (₹ 10,066 crore) respectively. Over the five-year period 2019-24, it increased by ₹ 705 crore (29.82 *per cent*) from ₹ 2,364 crore in 2019-20 to ₹ 3,069 crore in 2023-24.

Interest payments

Interest payments decreased by ₹ 18 crore (2.29 *per cent*) in 2023-24 over the previous year. It constituted around 7.64 *per cent* and 7.62 *per cent* of Revenue receipts and Revenue expenditure respectively. Interest on Market Loans (₹ 607 crore) continued to be the major component (79.14 *per cent*) of interest payments. Over the five year period, interest payments increased by ₹ 77 crore (11.16 *per cent*) from ₹ 690 crore in 2019-20 to ₹ 767 crore in 2023-24.

Pension

Pension payments increased by 10.91 *per cent* from ₹ 1,302 crore in 2022-23 to ₹ 1,444 crore in 2023-24 and it stood at 14.38 *per cent* and 14.35 *per cent* of Revenue receipts and Revenue expenditure respectively. Over the five-year period 2019-24, it increased by ₹ 450 crore (45.27 *per cent*) from ₹ 994 crore in 2019-20 to ₹ 1,444 crore in 2023-24.

Inflexible expenditure

The components of Inflexible expenditure as a percentage of revenue expenditure, which included contribution to SDRF, contribution to consolidated sinking fund and Share contribution of CSS against Central Fund received, increased from 2.27 *per cent* in 2019-20 to 3.46 *per cent* in 2023-24. Further, the inflexible expenditure (₹ 349 crore) decreased by 9.11 *per cent* during 2023-24 over the previous year (₹ 384 crore).

2.4.2.3 Subsidies

The amount of subsidy provided by UT Government during 2019-20 to 2023-24 is given in **Table 2.19**.

Table 2.19: Expenditure on subsidies during 2019-24

	2019-20	2020-21	2021-22	2022-23	2023-24
Subsidies (₹ in crore)	223	282	280	320	348
Subsidies as a percentage of Revenue receipts	3.29	4.79	3.56	3.32	3.47
Subsidies as a percentage of Revenue expenditure	3.26	3.88	3.20	3.57	3.46

(Source: Finance Accounts of respective years)

Subsidies as a percentage of Revenue expenditure increased from 3.26 *per cent* (₹ 223 crore) in 2019-20 to 3.46 *per cent* (₹ 348 crore) in 2023-24 which represents the expenditure booked under the object head '33-Subsidies', mainly under Food storage and warehousing (₹ 219 crore), Crop Husbandry

(₹ 47 crore), Village and Small Industries (₹ 10 crore) and Welfare of Schedule Castes (₹ 11 crore).

Implicit subsidies

Implicit subsidies arise when the Government provides social and economic goods/services at a price lesser than the cost of goods and services incurred by the Government. It can be indirect or in kind or can be given as concessions.

During the year 2023-24, UT Government provided implicit subsidy of ₹ 59.33 crore under Grant 10 - Education and Grant 31 - Social Welfare. These were booked under the object heads 21 - Supply and Material (Free supply of Text Books) and 49 - Other revenue expenditure (Free Distribution of kits to Artisans/ Building and other construction workers, Free supply of Rice to all disabled persons, Free Distribution of Cycles to all ninth standard students) which were not booked under Object Head 33-Subsidies. The details of expenditure incurred are detailed in **Table 2.20**.

Table 2.20: Expenditure incurred under School Education and Social Welfare Departments during 2023-24

(₹ in crore)

Particulars	Amount
Free supply of Books, stationery etc.	19.86
Free distribution of Laptop computers to school students	26.13
Free distribution of Cycles to all ninth standard students	3.36
Free distribution of Kits to Artisans/Building construction workers	0.78
Free supply of Rice to all disabled persons	9.20
Total	**59.33**

(Source: Finance Accounts 2023-24)

Implicit subsidies during the previous year (2022-23) were ₹ 40.92 crore. During this year, ₹ 59.33 crore was incurred which was more by ₹ 18.41 crore (44.99 *per cent*) over the previous year.

Government stated (April 2025) that the allocation for the aforesaid items had been made in object head – 33 in the budget estimate 2025-26.

2.4.2.4 Financial assistance by UT Government to Local Bodies and other Institutions

The quantum of assistance provided by way of grants and loans to Local Bodies and other institutions during the current year compared to the previous years is presented in **Table 2.21**.

Table 2.21: Financial assistance to Local Bodies and other institutions

(₹ in crore)

Financial assistance to Institutions	2019-20	2020-21	2021-22	2022-23	2023-24
(A) Local Bodies					
Municipalities	6.66	17.93	4.13	19.67	16.95
Panchayati Raj Institutions	2.41	2.20	0.00	3.53	0.62
Total (A)	**9.07**	**20.13**	**4.13**	**23.20**	**17.57**
(B) Others					
Educational Institutions (Aided Schools, Aided Colleges, Universities, *etc*.)	36.43	44.74	90.46	102.35	110.08
Development agencies and Autonomous Bodies	229.72	310.10	160.19	413.05	465.81
Co-operatives	36.26	14.69	19.02	39.90	11.81
Electricity Department*	--	--	205.17	--	--
Other Institutions**	467.90	390.05	32.58	51.40	62.16
Total (B)	**770.31**	**759.58**	**507.42**	**606.70**	**649.86**
Total (A+B)	**779.38**	**779.71**	**511.55**	**629.90**	**667.43**
GIA on Salaries	464.99	458.89	583.53	544.78	683.37
GIA for creation of Capital assets	55.26	13.85	20.20	75.24	106.25
Revenue expenditure	6,836	7,260	8,748	8,969	10,066
Assistance as a percentage of Revenue expenditure	11.40	10.74	5.85	7.02	6.63

* Settlement of outstanding current consumption charges of various Government departments

** Welfare societies and religious institutions

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

Financial assistance extended to Local Bodies and others increased by 5.96 *per cent* from ₹ 629.90 crore in 2022-23 to ₹ 667.43 crore in 2023-24. This was due to increase in financial assistance in respect of Development Agencies and Autonomous bodies.

The assistance on salary component had continuously showed an increasing trend during the last five years except for the year 2020-21 and 2022-23 for which it had decreased over the previous year. The financial assistance given for creation of Capital assets during 2023-24 increased over the previous year by ₹ 31.01 crore.

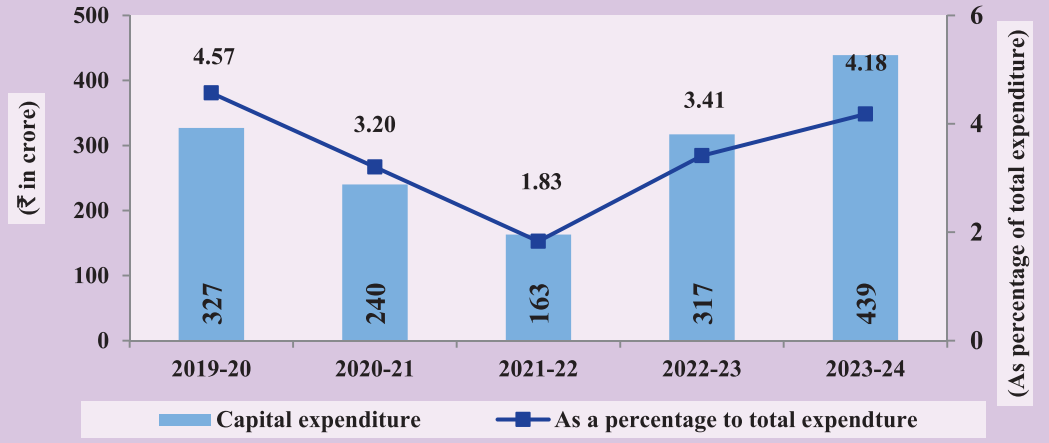
2.4.3 Capital expenditure

Capital expenditure is primarily expenditure on creation of fixed infrastructure assets such as roads, buildings, *etc*.

Capital expenditure of the UT increased from ₹ 317 crore (3.41 *per cent* of the total expenditure) in 2022-23 to ₹ 439 crore (4.18 *per cent* of the total expenditure) in 2023-24. However, the UT did not expend the budgetary allocation on creation of assets in any year during the five-year period 2019-24. During 2023-24, as against the total budgetary allocation of ₹ 11,600 crore, the allocation for Capital expenditure was ₹ 702 crore. However, only ₹ 439 crore (62.54 *per cent*) was expended. It is also pertinent to mention that during 2019-20, the percentage of Capital expenditure to Total expenditure stood at 4.57 *per cent*, which had declined to 4.18 *per cent* during the current year.

The details of year-wise Capital expenditure during 2019-20 to 2023-24 and its percentage to total expenditure are given in **Chart 2.11**.

Chart 2.11: Capital expenditure in the UT



(Source: Finance Accounts of respective years)

It could be seen from **Chart 2.11** that the Capital expenditure though decreased from ₹ 327 crore in 2019-20 to ₹ 163 crore in 2021-22, had increased to ₹ 439 crore in 2023-24. It is pertinent to note that though the total expenditure increased by 46.66 *per cent* over the period of five years, the Capital expenditure increased only by 34.25 *per cent*.

Government stated (April 2025) that with available resources, UT administration is taking utmost efforts to increase Capital expenditure.

2.4.3.1 Major changes in Capital expenditure

There was a net increase of ₹ 112.54 crore in the Capital expenditure from ₹ 326.61 crore in 2022-23 to ₹ 439.15 crore in 2023-24. The significant variations under various heads of account with regard to Capital expenditure of the UT during 2022-23 and 2023-24 are given in **Table 2.22**.

Table 2.22: Capital expenditure during 2023-24 compared to 2022-23

(₹ in crore)

Major Heads of Account		2022-23	2023-24	Increase (+)/ Decrease (-)
5452	Capital Outlay on Tourism	2.79	38.59	(+) 35.80
4055	Capital outlay on Police	8.63	25.67	(+) 17.04
5054	Capital Outlay on Roads and Bridges	132.72	149.26	(+) 16.54
4070	Capital outlay on other administrative service	1.26	12.38	(+) 11.12
4202	Capital Outlay on Education, Sports, Art and Culture	22.43	30.44	(+) 8.01
4217	Capital Outlay on Urban Development	12.40	0.62	(-) 11.78
4425	Capital Outlay on Co-operation	7.00	0.08	(-) 6.92
4851	Capital Outlay on Village and Small Industries	5.12	0.10	(-) 5.02

(Source: Finance Accounts of respective years)

Table 2.22 indicates that Capital expenditure under Tourism, Police, Roads and Bridges had increased. The increase was due to more expenditure on 'other expenditure', more expenditure on State Police and Police Housing and more expenditure on small ports. Under Urban Development, the decrease was due to less expenditure on Direction and Administration.

2.4.3.2 Quality of investments in Public Sector Undertakings

As of March 2024, Government invested ₹ 1,061.43 crore (₹ 714.58 crore in 12 Government Companies and ₹ 346.85 crore in 360 Co-operative Institutions). The year-wise details of investments made, returns received and the average rate of return are given in **Table 2.23**.

Table 2.23: Return on Investment

Investment/return/cost of borrowings	2019-20	2020-21	2021-22	2022-23	2023-24
Investment at the end of the year (₹ in crore)	1,043.09	1,043.54	1,045.54	1,061.43	1,061.43
Return (₹ in crore)	0.06	0.03	1.95	0.75	9.56
Return (*per cent*)	0.01	Nil	0.19	0.07	0.90
Average rate of interest on Government Borrowings (*per cent*)	7.53	7.84	8.58	7.55	7.25
Difference between interest rate and return (*per cent*)	(-)7.52	(-)7.84	(-)8.39	(-)7.48	(-)6.35
Difference between interest on Government borrowings and return on investment (₹ in crore)	(-)78.44	(-)81.81	(-)87.72	(-)79.39	(-)67.40

(Source: Finance Accounts of respective years)

During the year, no investment was made by UT Government. The average rate of return on investment was 0.01 *per cent* during 2019-20, which increased to 0.19 *per cent* during 2021-22 and reduced to 0.07 *per cent* in 2022-23. During

the current year, it increased to 0.90 *per cent*. The average rate of interest paid by the UT Government on its borrowings during 2019-24 ranged between 7.25 and 8.58 *per cent*.

2.4.3.3 Capital locked in incomplete projects

The capital locked in incomplete capital works in the UT are detailed in **Tables 2.24** and **2.25**.

Table 2.24: Age profile of incomplete projects as on 31 March 2024

(₹ in crore)

Year of commence-ment	No of incomp-lete projects	Estimated cost	Expen-diture (as on 31 March 2024)
2014	1	4.33	2.42
2016	2	17.43	12.06
2018	2	21.88	15.62
2019	2	20.21	13.05
2021	1	0.11	0.00
2022	10	52.00	19.23
2023	21	105.67	19.91
2024	8	7.68	2.16
Total	**47**	**229.30**	**84.45**

(Source: Finance Accounts 2023-24)

Table 2.25: Department-wise profile of incomplete projects as on 31 March 2024

(₹ in crore)

Depart-ment	No of incom-plete projects	Estimated cost	Expen-diture
Electricity	2	37.54	5.92
Public Work/ Irrigation	45	191.76	78.53
Total	**47**	**229.30**	**84.45**

It could be seen from **Tables 2.24** and **2.25** that as against estimated amount of ₹ 229.30 crore, an amount of ₹ 84.45 crore had been incurred. The projects, however, remained incomplete as of March 2024. It was seen that in respect of 39 projects on which an expenditure of ₹ 82.29 crore was incurred, remained incomplete for periods ranging from one to nine years. The intended benefits had not percolated despite the high expenditure over a long period. The Capital expenditure though decreased from ₹ 327 crore in 2019-20 to ₹ 163 crore in 2021-22, had increased to ₹ 439 crore in 2023-24. Thus, the funds borrowed for implementation of these projects during the respective years led to extra burden in terms of servicing of debt and interest liabilities.

2.4.4 Expenditure priorities

Enhancing human development levels requires the States to step up their expenditure on key social services like education, health, etc. Low fiscal priority (ratio of expenditure category to aggregate expenditure) is attached to a particular sector, if the allocation given to that particular head of expenditure is

below the General Category States' (GCS)/national average. The higher the ratio of these components to Total Expenditure, the quality of expenditure is considered to be better. Expenditure priority of the UT with regard to Capital expenditure, expenditure under Education and Health in 2019-20 and 2023-24 are given in **Table 2.26**.

Table 2.26: Fiscal priority of UT Government in 2019-20 and 2023-24

Fiscal priority of UT		AE/ GSDP	CE/ AE	Expenditure on Education /AE	Expenditure on Health /AE
Puducherry (Percentage)	2019-20	19.36	4.57	11.23	10.22
	2023-24	21.93	4.18	11.77	8.48
General Category States (Percentage)	2019-20	15.88	14.02	15.79	5.25
	2023-24	15.66	16.50	14.36	5.71

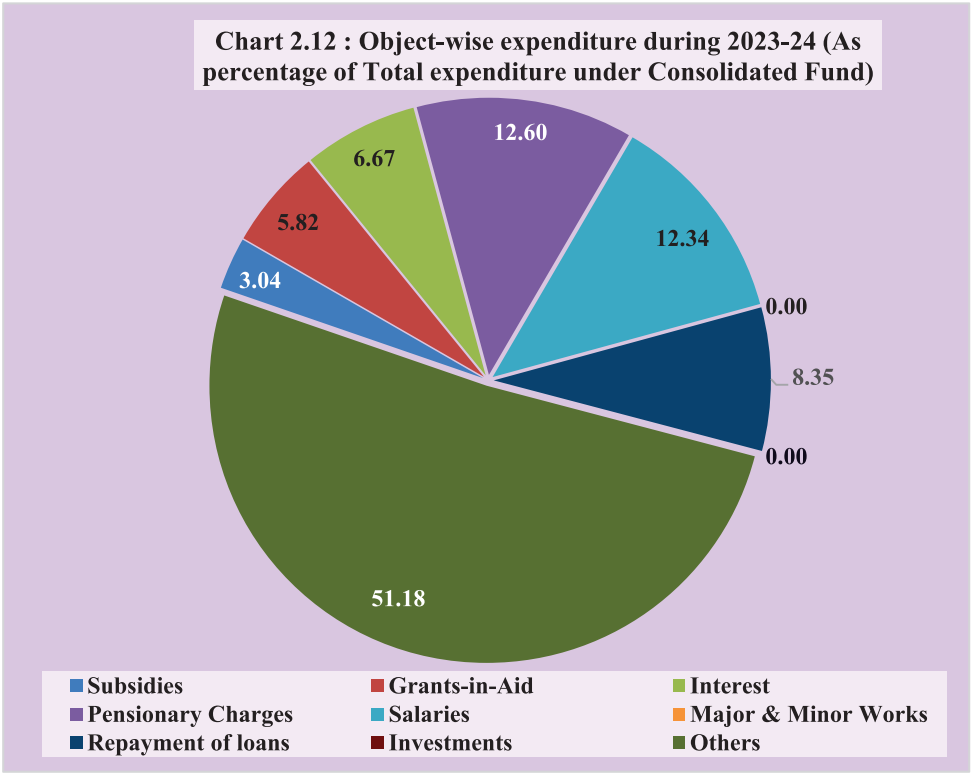
AE: Aggregate Expenditure, CE: Capital Expenditure
(Source: Finance Accounts of respective years)

The percentage of Capital expenditure to Aggregate expenditure in Puducherry during 2023-24 was 4.18, which was less than General Category States (16.50).

The percentage of Expenditure on Health to Aggregate expenditure in Puducherry was 8.48 which was more than General Category States (5.71).

2.4.5 Object head-wise expenditure

Object head-wise expenditure gives information about the object/purpose of the expenditure. **Chart 2.12** shows object head-wise expenditure.



(Source: Finance Accounts 2023-24)

2.5 Public Account

Receipts and Disbursements in respect of certain transactions such as Small Savings, Provident Funds, Reserve Funds, Deposits, Suspense and Remittances, which do not form part of the Consolidated Fund are kept in the Public Account set up under Section 47A of the UT Act, 1963 and are not subject to vote by the UT Legislature. The Government acts as a banker in respect of Public Account moneys. The balance after disbursements during the year is the fund available with the Government to utilise for various purposes.

2.5.1 Net Public Account Balances

The component-wise net balances in Public Account of the UT as on 31 March 2024 are given in **Table 2.27**.

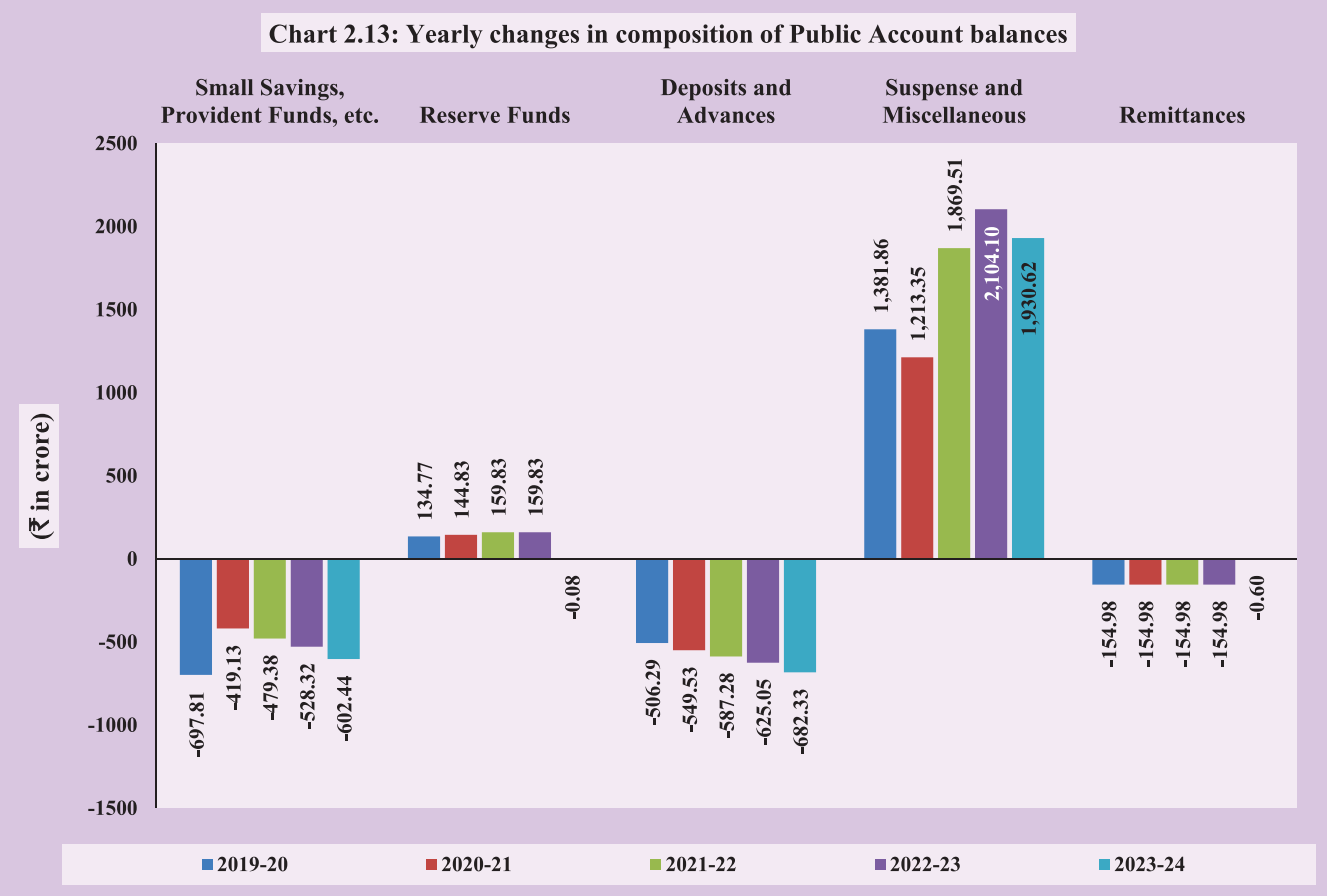
Table 2.27: Component-wise net balances in Public Account

(₹ in crore)

Sector	Sub-Sector	2019-20	2020-21	2021-22	2022-23	2023-24
I. Small Savings, Provident Funds, *etc*.	Small Savings, Provident Funds, *etc*.	(-) 697.81	(-) 419.13	(-) 479.38	(-) 528.32	(-) 602.44
J. Reserve Funds	(a) Reserve Funds bearing Interest	--	--	--	--	--
	(b) Reserve Funds not bearing Interest	(+) 134.77	(+) 144.83	(+) 159.83	(+) 159.83	(-) 0.08
K. Deposits and Advances	(a) Deposits bearing Interest	(-) 165.49	(-) 161.94	(-) 187.02	(-) 198.31	(-) 213.14
	(b) Deposits not bearing Interest	(-) 341.43	(-) 388.16	(-) 400.81	(-) 427.31	(-) 469.75
	(c) Advances	(+) 0.63	(+) 0.57	(+) 0.55	(+) 0.57	(+) 0.56
L. Suspense and Miscellaneous	(b) Suspense	(+) 307.74	(+) 285.94	(+) 250.86	(+) 179.32	(+) 0.55
	(c) Other Accounts	(+) 1,074.12	(+) 927.41	(+) 1,618.65	(+) 1,924.78	(+) 1,930.07
	(d) Accounts with Governments of Foreign Countries	--	--	--	--	--
	(e) Miscellaneous	--	--	--	--	--
M. Remittances	(a) Money Orders and other Remittances	(-) 154.98	(-) 154.98	(-) 154.98	(-) 154.98	(-) 0.60
	(b) Inter-Governmental Adjustment Account	--	--	--	--	--
Total		**157.55**	**234.54**	**807.70**	**955.58**	**645.17**

Note: + denotes debit balance and - denotes credit balances
(Source: Finance Accounts of respective years)

The yearly changes in composition of Public Account balances are depicted in **Chart 2.13**.



(Source: Finance Accounts of respective years)

The Public Account liability of the UT Government decreased from ₹ 956 crore in 2022-23 to ₹ 645 crore in 2023-24. This was mainly due to decrease in Reserve Fund not bearing interest (₹ 160 crore) and decrease in Remittances (₹ 154 crore).

2.5.2 Reserve Funds

Reserve Funds are created for specific and defined purposes under the Public Account of the UT Government. These funds are met from contributions or grants from the Consolidated Fund of the UT. It comprises interest bearing reserve funds and reserve funds not bearing interest.

Details of Reserve Funds are available in Statements 21 and 22 of the Finance Accounts. There were two Reserve Funds not bearing interest as on 31 March 2024. The fund balances lying in these Reserve Funds as on 31 March 2024 are given in **Table 2.28**.

Table 2.28: Details of Reserve Funds

(₹ in crore)

Sl. No.	Name of the Reserve Fund	Amount
	Reserve Funds not bearing interest	
1.	Sinking Fund	553.35
2.	Other Development and Welfare Fund	0.08
	Grand Total	**553.43**

(Source: Finance Accounts 2023-24)

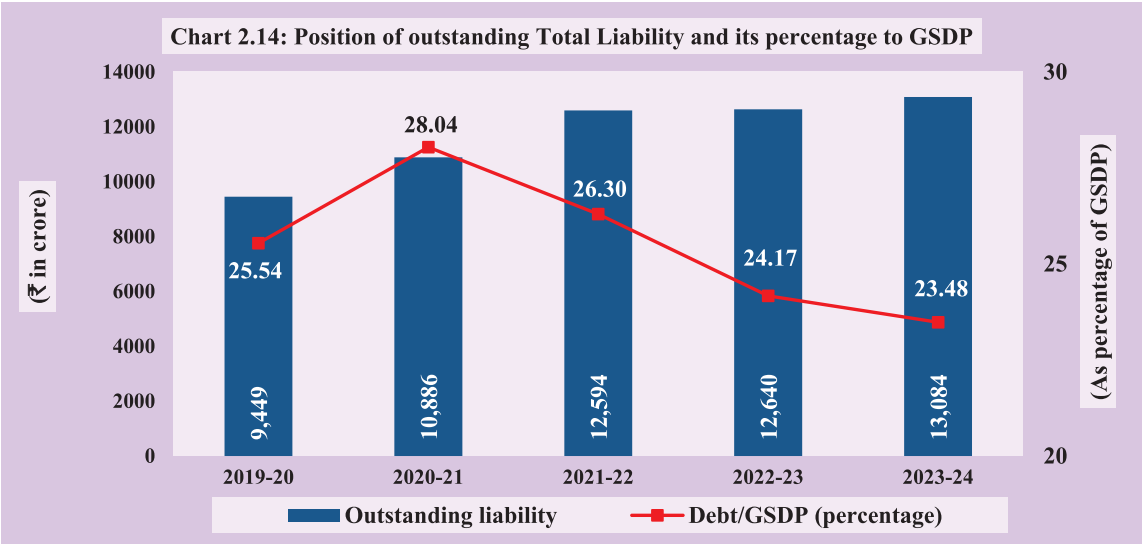
2.5.2.1 Sinking Fund

As per the request of the Reserve Bank of India, the UT Government has set up the Sinking Fund from the financial year 2009-10. The fund is to be utilised as an Amortisation fund for redemption of the outstanding liabilities (comprising internal debt and public account liabilities) of the Government. The Government may contribute to the Fund at least 0.5 *per cent* of the outstanding liabilities as at the end of the previous year. The outstanding liabilities of the UT Government at the beginning of 2023-24 was ₹ 12,639.61 crore (Public Debt - ₹ 11,485.59 crore and Public Account - ₹ 1,154.02 crore) for which the UT Government had to contribute ₹ 63.20 crore at 0.5 *per cent* of the total outstanding liabilities. However, the UT Government had contributed ₹ 74.15 crore. As on 31 March 2024, the UT Government had invested ₹ 553.35 crore in the sinking fund.

2.6 Public liability management

Management of Public Liability is the process of establishing and executing a strategy for managing the Government's liabilities in order to raise the required amount of funding, achieve its risk and cost objectives and to meet any other sovereign debt management goals that the Government may have set through enactment or any other annual budget announcements.

Outstanding liability of the UT along with its percentage to GSDP ratio during 2019-20 to 2023-24 are given in **Chart 2.14**.



Note: The percentage was calculated excluding the back-to-back loan of ₹ 742 crore (2020-21) and ₹ 1,096 crore (2021-22) received from GoI in lieu of GST Compensation shortfall.
(Source: Finance Accounts of respective years)

2.6.1 Liability profile - Components

Total liabilities of the UT Government constitute External/Internal debt of the UT (market loans, ways and means advances from RBI, special securities issued to National Small Savings Fund and loans from financial institutions, etc.) and loans and advances from the Central Government. The details of component-wise liability trends are given in **Table 2.29, Charts 2.15, 2.16** and **2.17**.

Table 2.29: Component-wise debt trends

(₹ in crore)

Particulars		2019-20	2020-21	2021-22	2022-23	2023-24
Outstanding total Liability		**9,449**	**10,886**	**12,594**	**12,640**	**13,084**
Public Debt		**8,379**	**10,062**	**11,686**	**11,486**	**11,798**
	External Debt	50	50	50	50	50
	Internal Debt	6,911	7,970	8,651	6,479	9,186
	Loans from GoI	1,418	2,042	2,986	1,570	2,562
Public Account Liabilities		**1,070**	**824**	**907**	**1,154**	**1,286**
Rate of growth of outstanding Liability (*per cent*)		3.41	15.21	15.68	0.37	3.51
Gross State Domestic Product (GSDP)		**36,999**	**36,180**	**40,903**	**44,700**	**47,902**
Liability/GSDP (*per cent*)		25.54	28.04*	26.30*	24.17*	23.48*
Total Debt Receipts		1,043	2,529	2,516	1,271	1,269
Total Debt Repayments		762	838	891	1,472	957
Net Debt Available		281	1,691	1,625	(-) 201	312
Debt Repayments/Debt Receipts (*per cent*)		73.06	33.14	35.41	115.81	75.41

* Calculated excluding the back-to-back loan of ₹ 742 crore (2020-21) and ₹ 1,096 crore (2021-22) received from GoI in lieu of GST Compensation shortfall.

(Source: Finance Accounts of respective years)

Chart 2.15: Break up of Outstanding total liabilities at the end of 2023-24
Outstanding Total Liability - ₹ 13,084 crore

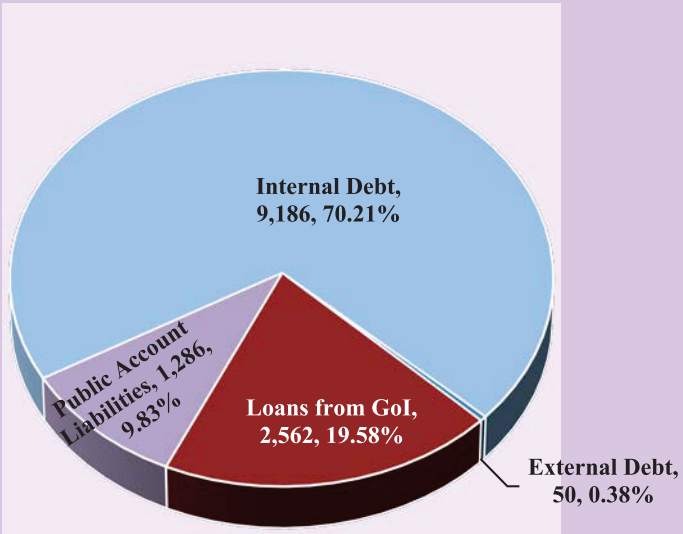
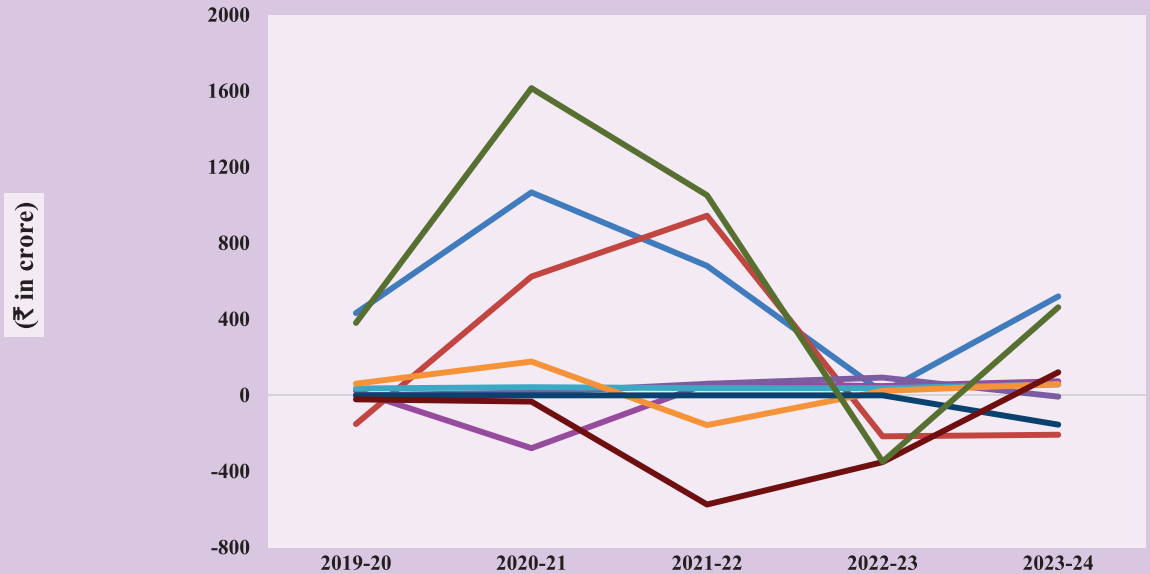
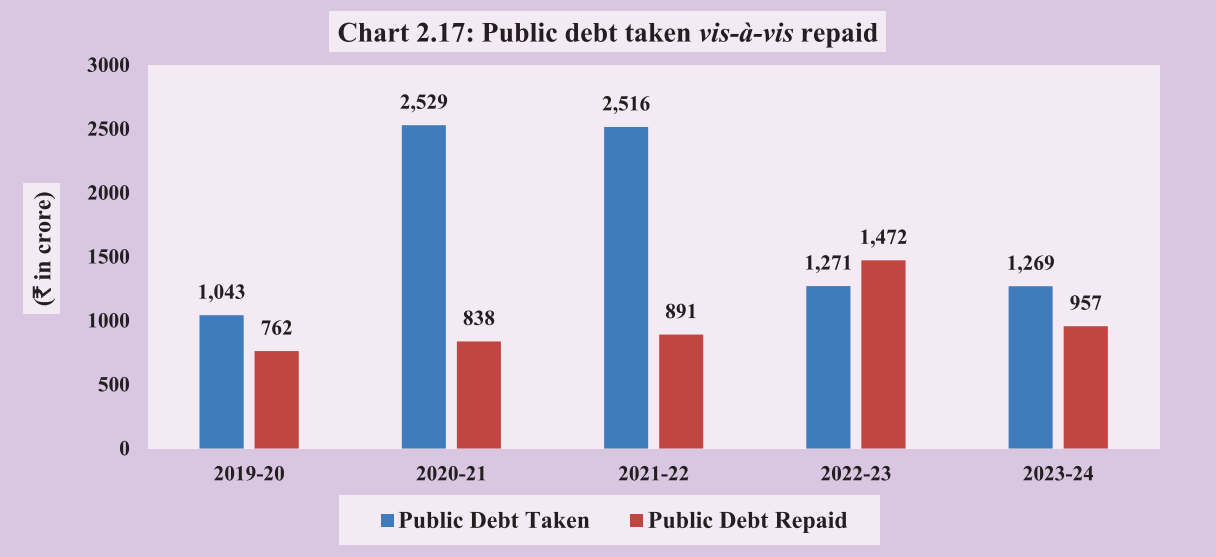


Chart 2.16: Component-wise debt trends



	2019-20	2020-21	2021-22	2022-23	2023-24
Market Borrowing	432	1,067	681	15	520
Loans from GoI	-151	624	944	-216	-207
Small Savings, Provident Fund, etc.	24	-278	60	49	74
Reserve Fund	0	15	60	93	-7
Deposits and Advances	36	43	38	38	57
Suspense and Miscellaneous	61	177	-157	23	59
Remittances	0	0	0	0	-154
Increase/Decrease in Cash Balance	-21	-33	-574	-351	121
Gross Fiscal Deficit	381	1,615	1,052	-349	463



(Source: Finance Accounts of respective years)

It could be seen from **Table 2.29** that the outstanding liabilities (including Public Account liabilities) increased from ₹ 9,449 crore in 2019-20 to ₹ 13,084 crore in 2023-24. Though the rate of growth increased from 3.41 *per cent* to 15.68 *per cent* during 2021-22, it decreased to 0.37 *per cent* during 2022-23 and increased to 3.51 *per cent* in 2023-24. During the five-year period, the percentage of repayment of Public Debt out of Public Debt Receipts increased from 73.06 in 2019-20 to 75.41 in 2023-24.

2.6.2 Components of fiscal deficit and its financing

The various components of fiscal deficit and its financing pattern are detailed in **Table 2.30** and financing of fiscal deficit expressed through **Chart 2.18**.

Table 2.30: Components of fiscal deficit and its financing pattern

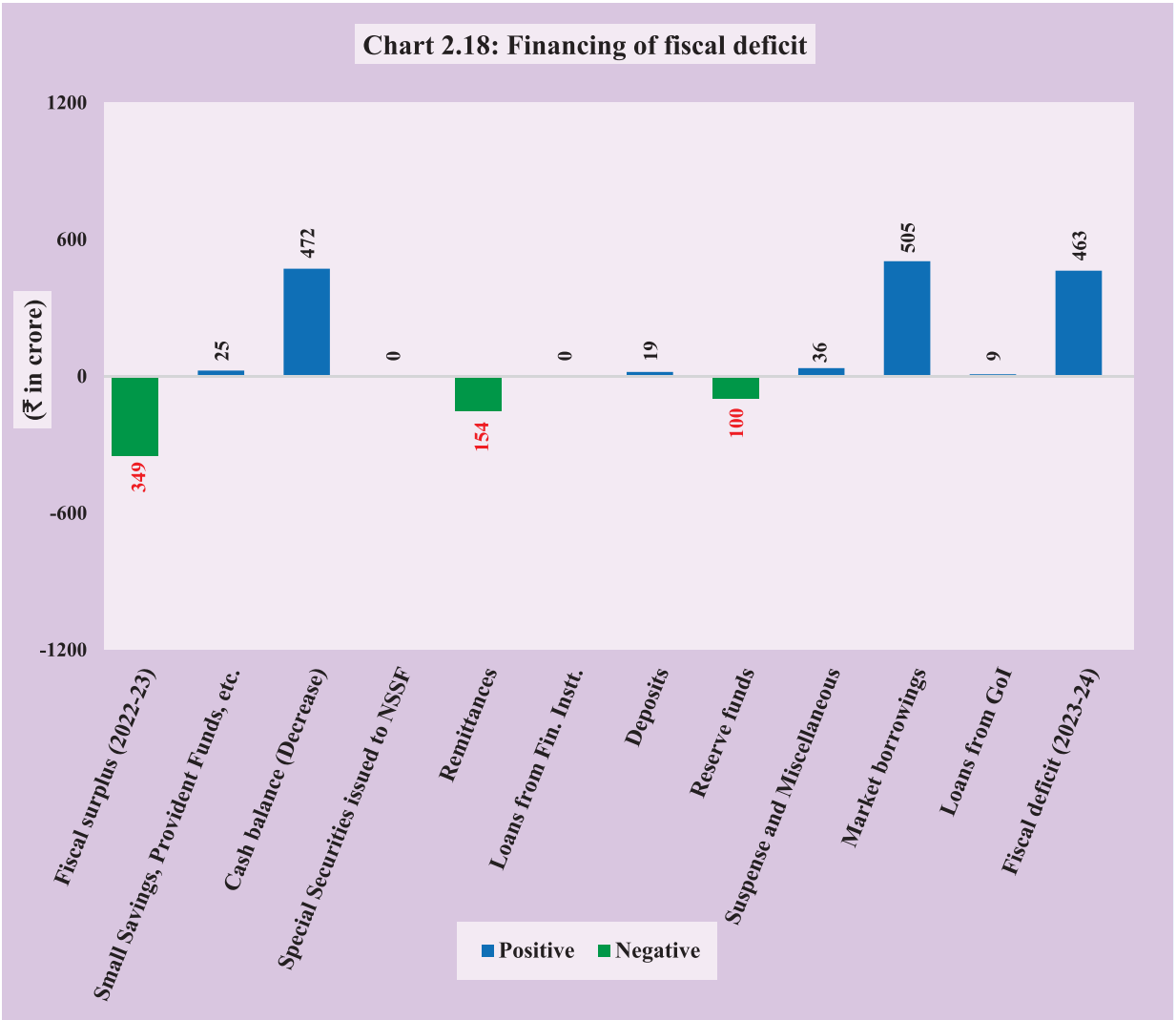
(₹ in crore)

Particulars		2019-20	2020-21	2021-22	2022-23	2023-24
Composition of Fiscal Deficit		**(-) 381**	**(-) 1,615**	**(-) 1,052**	**(+) 349**	**(-) 463**
1	Revenue Deficit	(-) 54	(-) 1,370	(-) 889	666	(-) 24
2	Net Capital Expenditure	(-) 327	(-) 240	(-)163	(-) 317	(-) 439
3	Net Loans and Advances	0	(-) 5	0	0	0
Financing pattern of Fiscal Deficit						
1	Market Borrowings	432	1,067	681	15	520
2	Loans from GoI	(-) 151	624	944	(-) 216	(-) 207
3	Special Securities issued to NSSF	--	--	--	--	--
4	Loans from Financial Institutions	--	--	--	--	--
5	Small Savings, PF, *etc.*	24	(-) 278	60	49	74

Particulars		2019-20	2020-21	2021-22	2022-23	2023-24
6	Deposits and Advances	36	43	38	38	57
7	Suspense and Miscellaneous	61	177	(-) 157	23	59
8	Remittances	0	0	0	0	(-) 154
9	Reserve Fund	0	15	60	93	(-) 7*
10	**Overall Deficit**	**402**	**1,648**	**1,626**	**2**	**342**
11	Increase/Decrease in cash balance	21	33	574	351	121
12	**Gross Fiscal Deficit (-)/ Surplus (+)**	**(-) 381**	**(-) 1,615**	**(-) 1,052**	**(+) 349**	**(-) 463**

*including proforma adjustment
(Source: Finance Accounts of respective years)

Chart 2.18: Financing of fiscal deficit



(Source: Finance Accounts 2023-24)

The Fiscal surplus of ₹ 349 crore in 2022-23 turned into fiscal deficit of ₹ 463 crore in 2023-24. This was mainly due to fact that UT had less growth of revenue receipts.

2.6.3 Debt profile - Maturity and Repayment

The debt maturity and repayment profile indicates commitment on the part of the Government for debt repayment or debt servicing.

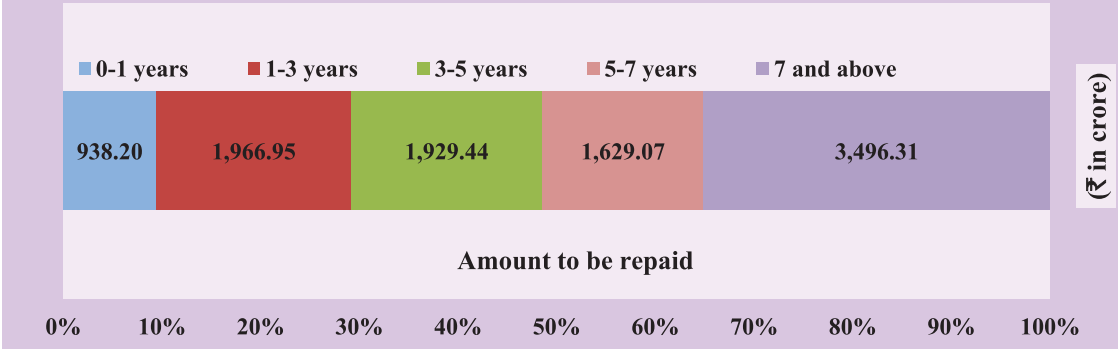
The debt maturity profile of repayment of debt and repayment schedule of market loans by the UT Government are given in **Table 2.31** and **Charts 2.19** and **2.20**.

Table 2.31: Debt Maturity profile of repayment of debt

Period of repayment (Years)	Amount (₹ in crore)	Percentage to Public Debt
0 - 1	938.20	9.42
1 - 3	1,966.95	19.75
3 - 5	1,929.44	19.37
5 - 7	1,629.07	16.36
7 and above	3,496.31	35.10
Total	**9,959.97**[4]	**100.00**

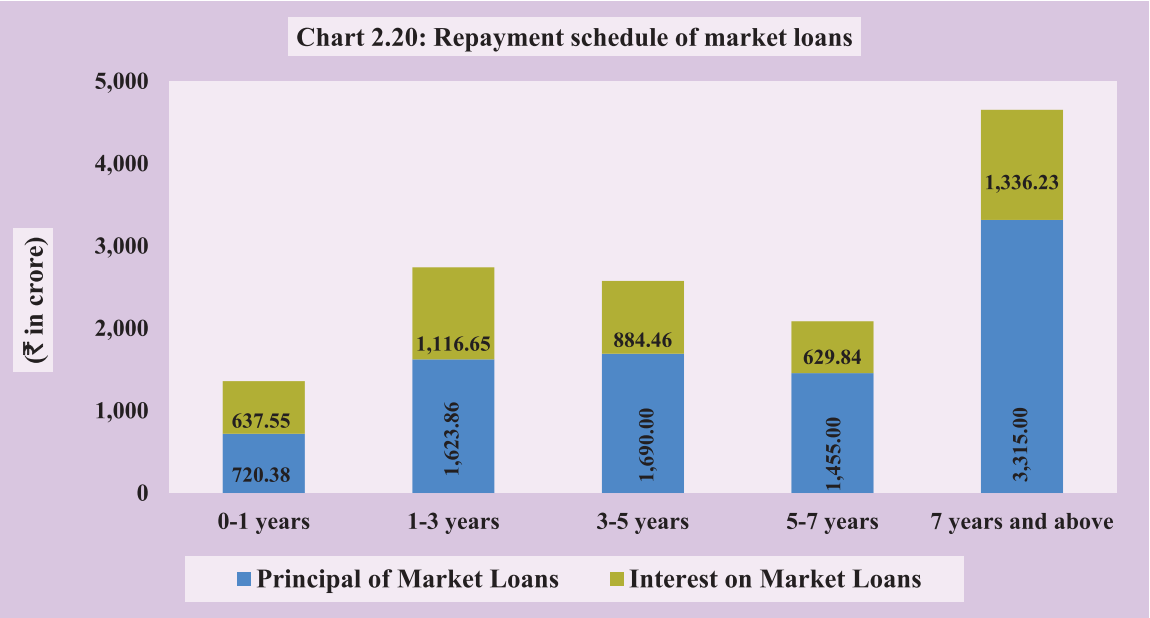
(Source: Finance Accounts 2023-24)

Chart 2.19: Debt Maturity Profile



(Source: Finance Accounts 2023-24)

[4] Does not include ₹ 1,838 crore released by GoI as back-to-back loan in lieu of GST compensation shortfall, as there is no repayment obligation to UT Government.



(Source: Data furnished by Directorate of Accounts and Treasuries)

The maturity profile of UT Government's Public Debt indicates that nearly 64.90 *per cent* of the total Public debt is repayable within next seven years.

2.7 Debt Sustainability Analysis

Debt sustainability is defined as the ability of the State to service its debt in the current and future years. Debt Sustainability Analysis (DSA) considers the feasibility of meeting debt related financial obligations during a period beginning with the present and is a crucial aspect for assessing the financial health of an economy. A high level of debt raises a number of challenges. A high debt level is generally associated with higher borrowing requirements and therefore, a higher risk of rollover crisis (being unable to fulfil borrowing requirements or being able to do so at high interest rates).

DSA has been carried out on the basis of fiscal and debt parameters, Domar approach and compliance of macro-fiscal parameters to the respective FRBM targets. The results of the analysis are given in the following paragraphs:

Analysis of variations in debt sustainability indicators for the period 2019-20 to 2023-24 is shown in **Table 2.32** and **Chart 2.21**.

Table 2.32: Trends in Debt Sustainability indicators

(₹ in crore)

Debt Sustainability Indicators	2019-20	2020-21	2021-22	2022-23	2023-24
Overall Liabilities or Overall Debt #	9,449	10,144	10,755	10,802	11,245
Rate of Growth of Overall Debt (*per cent*)	3.34	7.36	6.02	0.44	4.10
GSDP (in nominal terms)	36,999	36,180	40,903	44,700	47,902
Nominal GSDP growth (*per cent*)	8.28	(-) 2.21	13.05	9.28	7.16
Overall Debt/GSDP (*per cent*)	25.54	28.04	26.29	24.17	23.48
Maturity profile of all kinds of Public Debts*					
0-2 years	1,749.95	1,792.88	1,859.94	1,893.27	1,937.77
2-5 years	2,283.82	2,981.98	2,952.58	2,658.06	2,896.82
5-10 years	3,190.18	3,354.58	3,959.78	3,753.71	3,382.60
Over 10 years	1,155.23	1,190.56	1,075.63	1,342.26	1,742.78
Repayment to Gross Borrowings (*per cent*)	124.28	76.91	72.80	147.68	117.23
Net borrowings available as a percentage of Gross Borrowings	(-) 24.28	23.09	27.20	(-) 47.68	(-) 17.23
Interest payments on Overall Debt	690	757	876	789	767
Effective rate of interest on Overall Debt (*per cent*)	**7.53**	**7.84**	**8.58**	**7.55**	**7.25**
Revenue Expenditure (RE)	6,836	7,260	8,748	8,969	10,066
Interest payment to Revenue Receipts (*per cent*)	10.18	12.85	11.15	8.19	7.64
Revenue Deficit/Surplus	(-) 55	(-) 1,370	(-) 889	666	(-) 24
Primary Revenue Balance (PRB)	635	(-) 613	(-) 13	1,455	743
Primary Balance (PB)	309	(-) 858	(-) 176	1,138	304
PB/GSDP (*per cent*)	0.84	(-) 2.37	(-) 0.43	2.55	0.63
Difference between RoI and effective rate of interest on Overall Debt	92.47	32.16	31.42	(-) 7.55	(-) 7.25
Liquidity Management (use of financial accommodation instruments available with RBI) (in number of occasions)	--	--	--	--	--
Debt Stabilisation (Quantum spread + Primary balance)	380	(-) 1,877	305	1,325	294
Domar Criteria					
GSDP (in constant terms)	26,412	24,137	24,611	25,788	26,765
Real Growth (in constant terms)	0.77	(-) 8.61	1.96	4.78	3.79
Inflation based on CPI (*per cent*)	6.22	7.43	5.55	6.19	5.28

Debt Sustainability Indicators	2019-20	2020-21	2021-22	2022-23	2023-24
Effective Rate of interest	7.53	7.84	8.58	7.55	7.25
Real effective rate of interest (Effective rate of interest-Inflation)	1.31	0.41	3.03	1.36	1.97
Growth Interest Differential (Real growth-Real effective rate of interest)	(-) 0.54	(-) 9.02	(-) 1.07	3.42	1.82

Overall liabilities is the sum of outstanding balances under the heads 6003-Internal Debt and 6004-Loans and Advances from the Central Government and Public Account liabilities after excluding the back-to-back loan of ₹742 crore in 2020-21 and ₹1,096 crore in 2021-22.

* Maturity profile of Public Account Liabilities not available

PRB: Revenue Receipts-Revenue Expenditure (net of interest payments), where (-) PB implies Primary Deficit and vice-versa.

PB: Total Receipts (net of borrowings) -Total Expenditure (net of interest payments), where (-) PB implies Primary Deficit and vice-versa.

Effective Rate of Interest: {Interest Payments/[(Average Outstanding Debt of Previous and Current Financial Year (Excluding Non-Interest Bearing Liabilities)]}

Liquidity Management: Amount availed against SDF, WMA & OD

Quantum Spread: Interest Spread x Debt

RoI: Return on Investment

(Source: Finance Accounts of respective years)

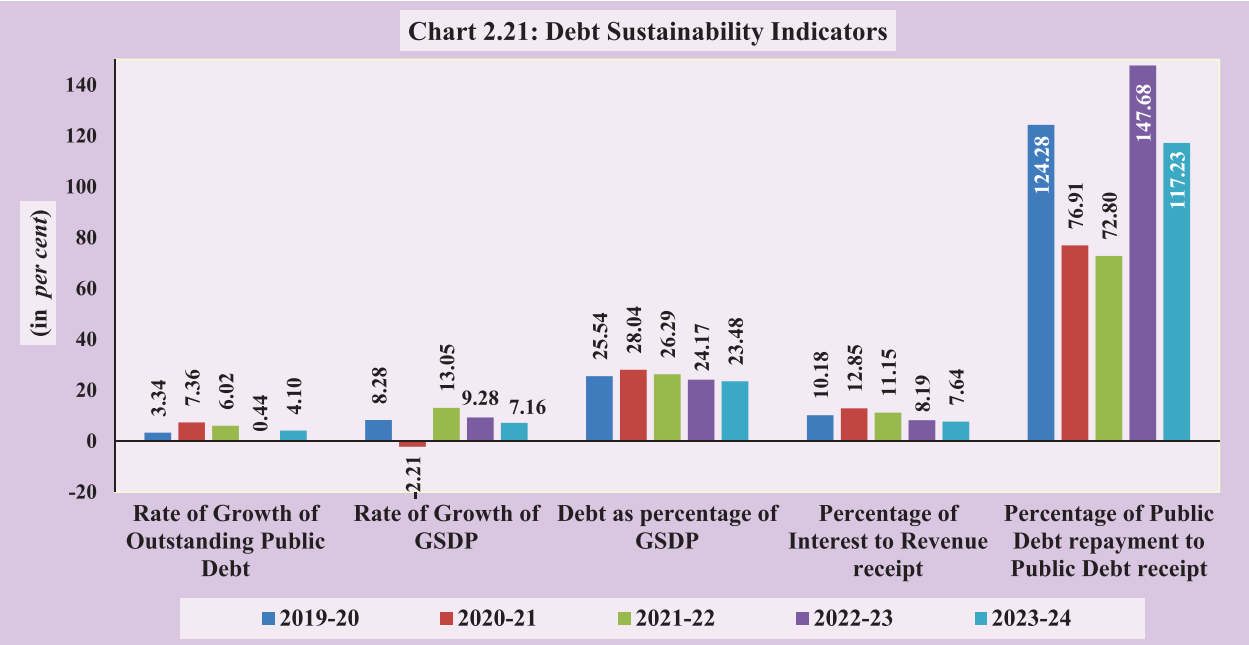
The indicators depict the debt sustainability position of the UT for the period from 2019-20 to 2023-24 are given in **Table 2.33**.

Table 2.33: Details of indicators depicts the Debt sustainability position of the UT

Sl. No.	Indicator	Explanation	Interpretation
1.	Debt as percentage of GSDP	Measures the State's financial leverage *i.e.,* its capability to repay its debt.	A declining debt-GSDP ratio is an indication of progress toward debt stability. Debt-GSDP ratio has increased from 25.54 *per cent* in 2019-20 to 28.04 *per cent* in 2020-21. The ratio then decreased from 2021-22 and stood at 23.48 *per cent* in 2023-24. During the year 2023-24, the debt to GSDP percentage was 23.48 as against the prescribed limit of 25 *per cent*. The above indicates that the UT has consistently maintained the Debt to GSDP ratio over the last three years.
2.	a. Rate of nominal growth should be more than rate of growth of debt.	Assess the sustainability in aggregate sufficient condition and test the essential condition that real growth must exceed real interest rate.	(a) The rate of nominal growth which was exceeding the rate of growth of debt during the five year period except 2020-21. The UT's liquidity position was to maintain a sustainable debt path
	b. Domar Model - Rate of real growth should be more than real rate of interest		(b) As per Domar Model, the rate of real growth (g) was more than the rate of real interest (r) in last two years (2022-23 and 2023-24). However, during the first three years 2019-20 to 2021-22, the "g" was less than "r". The positive Domar Gap (g-r>0) for the year 2022-23 and 2023-24, indicates that the GSDP growth is feasible for debt servicing.

Sl. No.	Indicator	Explanation	Interpretation
3.	a. Primary balance (PB) should be in surplus	From the point of view of the revenue account, the primary deficit must be declining and sufficient surplus must be generated to repay current debt stock.	a. The primary balance which was in deficit during 2020-21 and 2021-22 and turned surplus from 2022-23 indicates that debt is trending towards sustainable path.
	b. Primary revenue balance (PRB) should be in surplus and adequate enough to meet interest payments (IP)		b. The primary revenue balance was in positive during the year 2019-20 and then turned deficit during 2020-21 and 2021-22. It again turned positive from 2022-23, which indicates a transition of the status of debt from unsustainable to sustainable path from 2022-23.
4.	a. Interest payment (IP) as percent to revenue receipts (RR) should decline over time	Interest payment as percent of GSDP, revenue receipts as well as revenue expenditure should be falling over time so that more resources are left for other productive purposes.	a) The ratio of interest payment to Revenue receipts is decreasing from 2020-21, which is a good indicator for debt sustainability
	b. Interest payment (IP) as percent to revenue expenditure (RE) should decline over time		b) The decreasing trend of interest payment to revenue expenditure from 2020-21 is a good indicator for debt sustainability.
5.	Composition and structure of debt i.e. maturity profile (M) and cost of borrowing(C).	Maturity profile captures redemption pressure on the State's debt; higher maturity means lower redemption pressure in future. Typically, longer the horizon of debt, the lower the roll over risk. Cost effective financing pattern (fixed/floating coupon rate) enable the State to mobilise more resources thereby reducing interest payment burden for better finances management.	The maturity profile of public debt for the last five years indicates that the maximum redemption pressure (around 50 *per cent* of public debts) for repayment of debt will occur only after five years. As a result, the State's fiscal space increased to that extent. The longer maturity of public debt reduces the roll over risk and enables the State to attract lower interest rates.
6.	Liquidity	Number of occasions, a State resorted to Ways and Means Advances. (WMA) and Overdraft (OD) facility to manage short-term funding gaps reflects their liquidity position.	NA
7.	Fiscal Imbalance (FB) = Quantum spread + PB	FB equals to zero indicates that Debt/GSDP ratio would remain constant. While Positive FB signals fall in Debt/GSDP ratio and vice-versa.	During the last five years, except 2020-21, the fiscal imbalance was positive. The positive Fiscal Imbalance indicate fall in Debt to GSDP ratio and is indicating that the State is currently in a stable condition to repay its debt.

The trend of debt sustainability indicators of the UT explained above is exhibited in **Chart 2.21.**



(Source: Finance Accounts of respective years)

2.7.1 Utilisation of borrowed funds

Borrowed funds should ideally be used to fund capital creation and developmental activities. Using borrowed funds for meeting current consumption and repayment of interest on outstanding loans is not sustainable. The trends in utilisation of borrowed funds are given in **Table 2.34** and **Chart 2.22**.

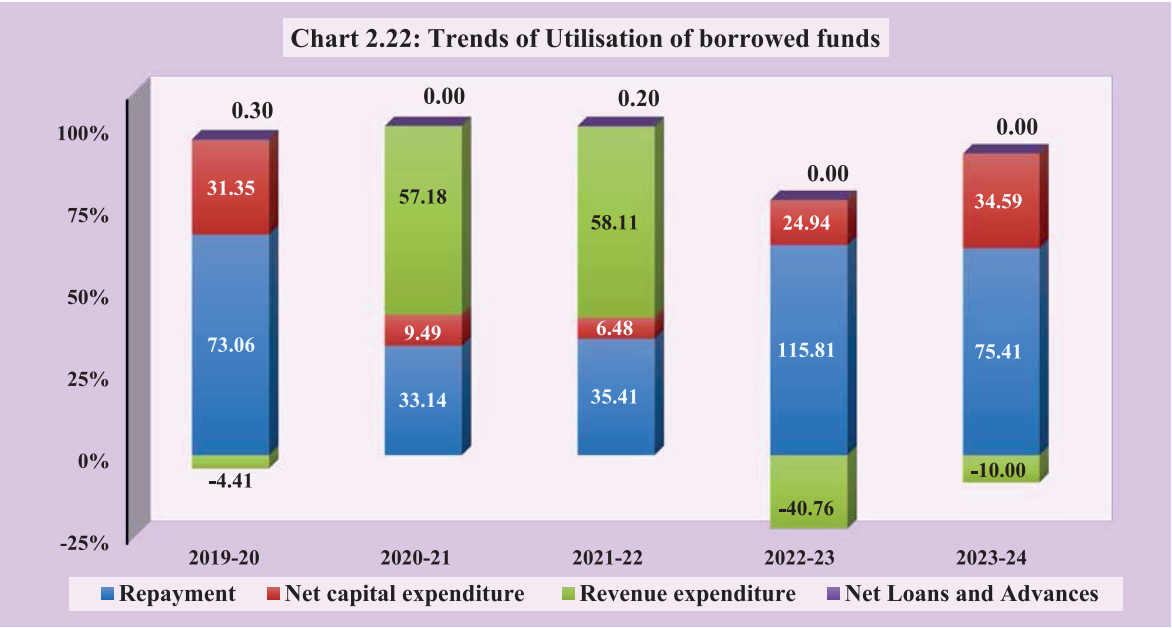
Table 2.34: Utilisation of borrowed funds

(₹ in crore)

Year	Row No.	2019-20	2020-21	2021-22	2022-23	2023-24
Total Borrowings	**1**	1,043	2,529	2,516	1,271	1,269
Repayment of earlier borrowings (Principal)	**2**	762	838	891	1,472	957
Net Capital expenditure	**3**	327	240	163	317	439
Net Loans and Advances	**4**	0	5	0	0	0
Portion of Revenue expenditure met out of net available borrowings	**5=1-2-3-4**	--	1,446	1,462	--	--

(Source: Finance Accounts of respective years)

It could be seen from **Table 2.34** that total borrowing had increased by 21.67 *per cent* from ₹ 1,043 crore in 2019-20 to ₹ 1,269 crore in 2023-24, whereas the repayment of borrowing increased by 25.59 *per cent*, during the same period. During the five-year period 2019-24, 57.02 *per cent* of Public Debt receipts were utilised for repayment of Public Debt taken in earlier years.



(Source: Finance Accounts of respective years)

It could be seen from **Table 2.34** that as against the borrowing of ₹ 1,269 crore, debt repayment was ₹ 957 crore leading to lesser funds available for creation of capital assets.

2.7.2 Status of Guarantees - Contingent liabilities

Guarantees are liabilities contingent on the Consolidated Fund of the UT in case of default by the borrower for whom the guarantee has been extended. Guarantees for the purpose of Administration of Union Territories, prior to the amendment of the Union Territories Act on 06 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 UT of Puducherry. Consequent to amendment of Union Territories Act on 06 September 2001 and issue of its notification by the Government of India on 10 May 2006, the Government of UT of Puducherry was empowered to give guarantees.

The maximum amount for which guarantees were given to Co-operatives and Government Companies by UT Government and GoI on behalf of UT and outstanding guarantees for the last five years are given in **Table 2.35**.

Table 2.35: Guarantees given by UT and GoI on behalf of UT of Puducherry

Guarantees	2019-20	2020-21	2021-22	2022-23	2023-24
Maximum amount guaranteed (₹ in crore)	63.18	53.68	53.68	53.68	53.68
Outstanding amount of guarantees (₹ in crore)	42.17	39.98	30.98	23.44	23.95
Percentage of maximum amount guaranteed to total Revenue receipts	0.93	0.91	0.68	0.56	0.53

(Source: Finance Accounts of respective years)

As a percentage of Revenue receipts, the maximum amount guaranteed decreased from 0.93 in 2019-20 to 0.53 in 2023-24. No guarantee was invoked during any of the five years.

2.7.3 Management of cash balances

As per an agreement with the Reserve Bank of India, State/UT Governments have to maintain a minimum daily cash balance with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary Ways and Means Advances (WMA)/Special Ways and Means Advances (SWMA)/Overdrafts (OD) from time to time. The RBI revises the limit for ordinary WMA to the State/UT Governments from time to time.

State/UT Governments invest its surplus cash balance in short and long-term GoI Securities and Treasury Bills. The profits derived from such investments are credited as receipts under the head '0049-Interest Receipts'. It is not desirable that State/UT Government take recourse to market loans despite having large cash balances leading to further accretion to cash balances without putting it to productive use. The details of cash balances and their investments as at the beginning and at the end of 2023-24 are given in **Table 2.36**.

Table 2.36: Cash Balances and their investment

(₹ in crore)

		Opening balance as on 1 April 2023	Closing balance as on 31 March 2024
(A)	**General cash balance**		
(i)	Cash in treasuries	Nil	Nil
(ii)	Deposits with RBI	0.15	0.16
(iii)	Deposits with other banks	Nil	Nil
(iv)	Local remittances	Nil	Nil
Total		**0.15**	**0.16**
(v)	Investment held in cash balance investment account	2,036.83	1,921.99
Total (A)		**2,036.98**	**1,922.15**

		Opening balance as on 1 April 2023	Closing balance as on 31 March 2024
(B)	**Other cash balances and investments**		
(vi)	Departmental cash balances	0.30	0.30
(vii)	Permanent Imprest	3.33	3.45
(viii)	Investment in earmarked funds	560.08	553.35
Total (B)		**563.71**	**557.10**
Grand Total (A) + (B)		**2,600.69**	**2,479.25**
Interest realised		**43.50**	**76.39**

(Source: Finance Accounts 2023-24)

The cash balance decreased from ₹ 2,600.69 crore in 2022-23 to ₹ 2,479.25 crore in 2023-24 (decreased by 4.67 *per cent*). The cash balance investment[5] as on 31 March 2024 was ₹ 1,921.99 crore. The cash balance investment and the interest earned during the period 2019-24 are given in **Table 2.37**.

Table 2.37: Cash Balance Investment Account (Major Head-8673)

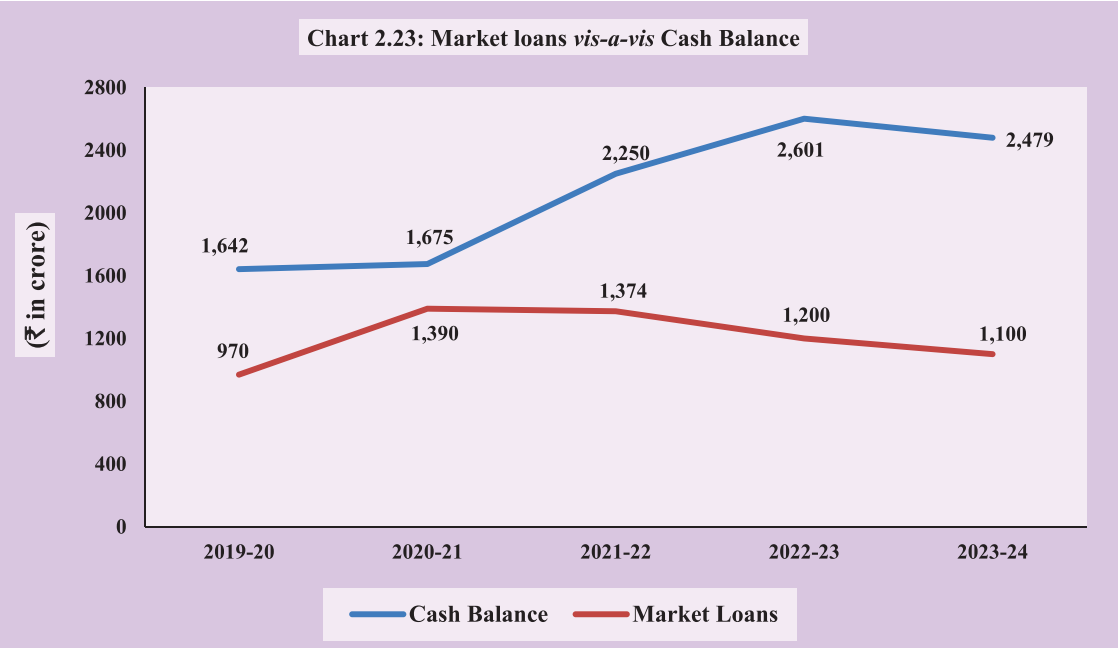
(₹ in crore)

Year	Opening Balance	Closing Balance	Increase (+) / decrease (-)	Interest earned
2019-20	1,280.56	1,272.48	(-) 8.08	67.90
2020-21	1,272.48	1,279.73	7.25	38.16
2021-22	1,279.73	1,779.36	499.63	65.79
2022-23	1,779.36	2,036.83	257.47	43.35
2023-24	2,036.83	1,921.99	(-) 114.84	76.39

(Source: Finance Accounts of respective years)

It could be seen from **Table 2.37** that the cash balance investment had increased by 51.04 *per cent* from ₹ 1,272.48 crore in 2019-20 to ₹ 1,921.99 crore in 2023-24. The Cash balances and Market loans during the five-year period 2019-24 are indicated in **Chart 2.23**.

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



(Source: Finance Accounts of the respective years)

Audit noticed that the average monthly cash balance investment during 2023-24 was ₹ 1,707.58 crore, whereas the UT Government resorted to borrowings of ₹ 1,100 crore during 2023-24. Thus, resorting to borrowings despite availability of huge cash balance was against the principles of financial prudence.

2.8 Conclusion

Revenue receipts

The UT Government registered an increase of ₹ 407 crore (4.22 *per cent*) in its Revenue receipts during 2023-24 when compared to previous year. The ratio of UT's Revenue receipts to GSDP during 2023-24 was 20.96 *per cent*.

UT's own tax revenue: As against the target of ₹ 4,087 crore fixed in the Budget, UT's own Tax revenue was ₹ 3,889 crore registering a shortfall of 4.84 *per cent*.

The **Non-tax revenue** of the UT increased by ₹ 571 crore in 2023-24 over the previous year. Non-tax revenue, ranged between 24 and 28 *per cent* of total Revenue receipts of the UT during the five-year period from 2019-20 to 2023-24.

Grants-in-Aid received from GoI decreased by ₹ 479 crore (11.69 *per cent*) in 2023-24 over the previous year. The Grants-in-Aid from GoI constituted 36.03 *per cent* of the Revenue receipts.

As of March 2024, there was huge arrears in collection of revenue to the tune of ₹ 1,224.48 crore, out of which ₹ 577.96 crore was outstanding for more than five years.

(Paragraph 2.3.2)

Revenue expenditure

The rate of growth of Revenue expenditure increased from 2.53 *per cent* in 2022-23 to 12.23 *per cent* in 2023-24. The Revenue expenditure to total expenditure stood at 95.82 *per cent* during the year. The Committed expenditure constituted 52.45 *per cent* of Revenue expenditure and 52.58 *per cent* of Revenue receipts during 2023-24.

(Paragraph 2.4.2)

Capital expenditure

As against the Capital expenditure of ₹ 327 crore incurred during 2019-20, the expenditure incurred during 2023-24 was ₹ 439 crore, which constituted only 4.18 *per cent* of the total expenditure which indicated that the UT was not prioritising on infrastructure development. Besides this, an amount of ₹ 84.45 crore has been incurred on projects which remained incomplete as of March 2024 and had not yielded the intended benefits.

(Paragraph 2.4.3)

Investments in Public Sector Undertakings

The return on investment of ₹ 1,061.43 crore as of March 2024 in Government Companies and Co-operative institutions was negligible (₹ 9.56 crore) at 0.90 *per cent*.

(Paragraph 2.4.3.2)

Position of Cash Balance

The Cash Balance (including investment of earmarked funds and deposits with RBI) of the UT at the end of the year decreased by 4.67 *per cent* over the previous year.

(Paragraph 2.7.3)

2.9 Recommendations

- *The UT Government should mobilise its resources and strengthen the machinery for collection of arrears of revenue for reducing the dependency on borrowings and GoI grants. Further, adequate priority should be made on capital spending.*
- *Government needs to borrow based on its requirement and avoid maintaining large reserves of cash.*

CHAPTER III

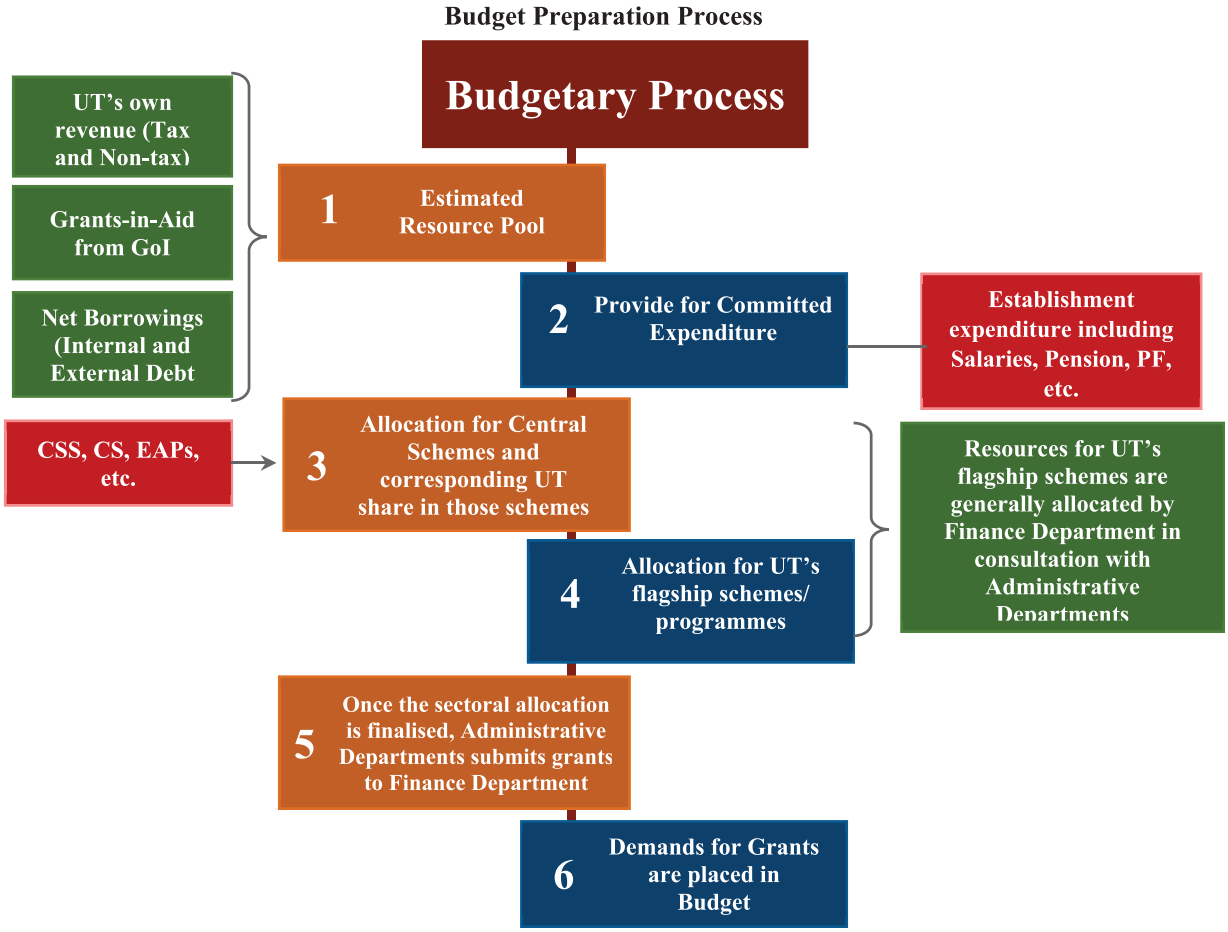
BUDGETARY MANAGEMENT

CHAPTER III: BUDGETARY MANAGEMENT

This Chapter is based on the audit of the Appropriation Accounts of the Union Territory (UT) of Puducherry. It contains review of the integrity, transparency and effectiveness of the budgetary process and allocative priorities, including supplementary grants and the concomitant financial management, assessing whether decisions taken at the policy level are implemented at the administrative level without diversion of funds.

3.1 Budget Process

The annual exercise of budgeting is a means for detailing the roadmap for efficient use of public resources. Budget glossary is given in **Appendix 3.1**. The Budget process commences with the issue of the Budget Circular, normally in August each year, providing guidance to the Departments in framing their estimates for the next financial year. A typical budget preparation process in the UT is given in the chart below.



CSS: Centrally Sponsored Schemes; CS: Central Schemes; EAP: Externally Aided Projects

The Finance Bill, Annual Financial Statement (Budget) and Demands for Grants are mandated by Sections 23, 27, and 28(2) of the Government of Union Territories Act, 1963 (UT Act) respectively.

Section 27 of the UT Act, 1963 requires laying of a statement of the estimated receipts and expenditure of the UT for that year as the "Annual Financial Statement" before the House of the Legislature of the UT. The Annual Financial Statement should show expenditure charged on Consolidated Fund and other expenditure separately. It shall also distinguish expenditure on revenue account from other expenditure.

No money shall be withdrawn from the Consolidated Fund of the UT except under appropriation made by law passed in accordance with the provisions of Section 29 of the UT Act, 1963. Supplementary or Additional Grant or Appropriation is provided during the course of a financial year in accordance with Section 30 of the UT Act, 1963.

Apart from Supplementary Grant, re-appropriation can also be used to re-allocate funds within a Grant. Re-appropriation is the transfer, by competent authority, of savings from one unit of appropriation to meet additional expenditure under another unit within the same section (Revenue-Voted, Revenue-Charged, Capital-Voted, Capital-Charged) of the Grant or Charged Appropriation.

3.1.1 Summary of total provisions, actual disbursements and savings during 2023-24

A summarised position of total budget provision, disbursements and saving/excess with bifurcation into voted/charged for the year 2023-24 are given in **Table 3.1**.

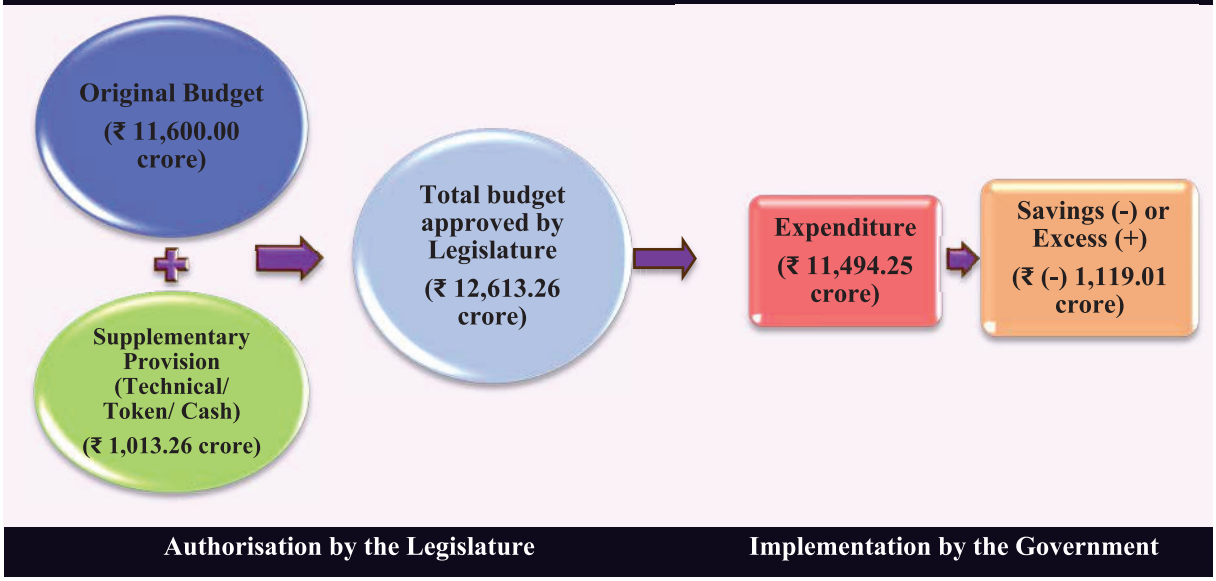
Table 3.1: Budget provision, disbursement and savings/excess during 2023-24

(₹ in crore)

	Total Budget provision		Disbursements		Saving (-) /Excess (+)	
	Voted	Charged	Voted	Charged	Voted	Charged
Revenue	9,947.64	946.57	9,243.44	844.82	(-) 704.20	(-) 101.75
Capital	695.64	64.42	407.26	41.91	(-) 288.38	(-) 22.51
Loans	0.50	0.00	0.08	0.00	(-) 0.42	0.00
Public Debt	0.00	958.49	0.00	956.74	0.00	(-) 1.75
Total	**10,643.78**	**1,969.48**	**9,650.78**	**1,843.47**	**(-) 993.00**	**(-) 126.01**

The total amount approved by the UT Legislature including Original and Supplementary budgets, expenditure and savings during 2023-24 are depicted in the **Chart 3.1**.

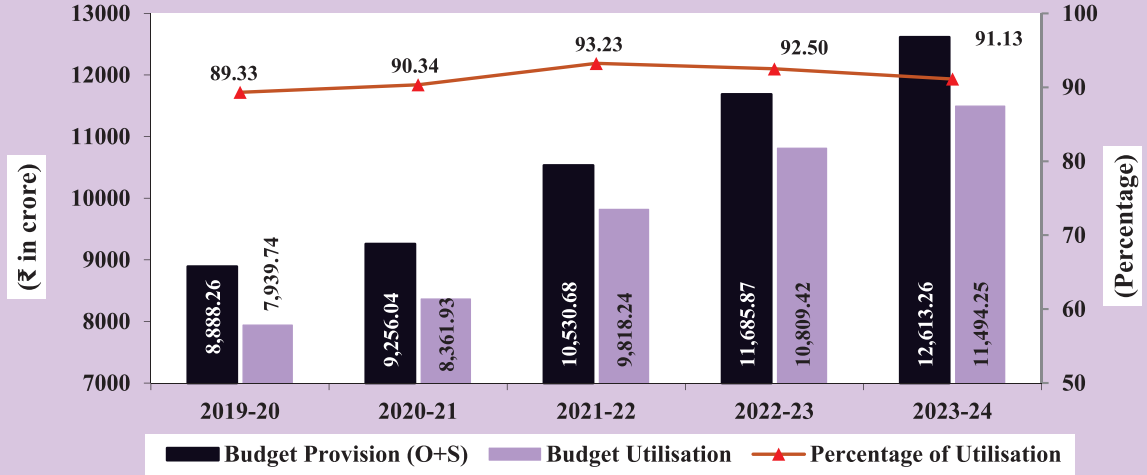
Chart 3.1: Components of Budget



The total provision authorised by the UT Legislature including original and supplementary budget was ₹ 12,613.26 crore, out of which an expenditure of ₹ 11,494.25 crore was incurred resulting in savings of ₹ 1,119.01 crore (8.87 *per cent* of total provision). Out the savings of ₹ 1,119.01 crore, an amount of ₹ 363.26 crore (32.46 *per cent*) was surrendered on 31 March 2024. The supplementary provision of ₹ 474.93 crore in respect of 20 grants proved wholly unnecessary and ₹ 538.33 crore provided in 11 grants proved partially unnecessary.

The following **Chart 3.2** shows the Budget provision and utilisation during 2019-20 to 2023-24.

Chart 3.2 : Budget provision and utilisation during 2019-20 to 2023-24 along with percentage of utilisation



(Source: Appropriation Accounts of respective years)

During the year 2023-24, as against the total budget provision of ₹ 12,613.26 crore, the expenditure incurred was ₹ 11,494.25 crore which was

91.13 *per cent* of the total provision. The decline in utilisation during 2023-24 was mainly due to savings in the following grants:

- Under Grant Number 01 - Adi Dravidar Welfare, as against the total provision of ₹ 2.73 crore under Capital - Voted, no expenditure was incurred resulting in savings of ₹ 2.73 crore (100 *per cent* of total provision).
- Under Grant Number 03 - Agriculture and Forest, as against the total provision of ₹ 6.76 crore under Capital - Charged, expenditure of ₹ 0.04 crore was incurred resulting in savings of ₹ 6.72 crore (99.41 *per cent* of total provision) and as against the total provision of ₹ 1.90 crore under Capital - Voted, expenditure of ₹ 0.15 crore had been incurred resulting in savings of ₹ 1.75 crore (92.11 *per cent* of total provision).
- Under Grant Number 09 - Co-operation, as against the total provision of ₹ 2.30 crore under Capital - Voted, expenditure of ₹ 0.08 crore had been incurred resulting in savings of ₹ 2.22 crore (96.52 *per cent* of total provision).
- Under Grant Number 10 - Education, as against the total provision of ₹ 7.10 crore under Capital - Voted, expenditure of ₹ 3.15 crore had been incurred resulting in savings of ₹ 3.95 crore (55.63 *per cent* of total provision).
- Under Grant Number 16 - Health, as against the total provision of ₹ 117.19 crore under Capital - Voted, expenditure of ₹ 25.53 crore had been incurred resulting in savings of ₹ 91.66 crore (78.21 *per cent* of total provision).
- Under Grant Number 21 - Labour and Employment, as against the total provision of ₹ 52.27 crore under Revenue - Voted, expenditure of ₹ 39.99 crore had been incurred resulting in savings of ₹ 12.28 crore (23.49 *per cent* of total provision).
- Under Grant Number 22 - Law and Justice, as against the total provision of ₹ 1.63 crore under Capital - Voted, expenditure of ₹ 0.32 crore had been incurred resulting in savings of ₹ 1.31 crore (80.37 *per cent* of total provision).
- Under Grant Number 24 - Local Administration, as against the total provision of ₹ 687.36 crore under Revenue - Voted, expenditure of ₹ 453.97 crore had been incurred resulting in savings of ₹ 233.39 crore (33.95 *per cent* of total provision).

- Under Grant Number 25 - Planning and Statistics, as against the total provision of ₹ 15.32 crore under Revenue - Voted, expenditure of ₹ 9.02 crore had been incurred resulting in savings of ₹ 6.30 crore (41.12 *per cent* of total provision).
- Under Grant Number 27 - Public Works, as against the total provision of ₹ 277.49 crore under Capital - Voted, expenditure of ₹ 216.07 crore had been incurred resulting in savings of ₹ 61.42 crore (22.13 *per cent* of total provision) and as against the total provision of ₹ 18.45 crore under Capital - Charged, expenditure of ₹ 3.97 crore had been incurred resulting in savings of ₹ 14.48 crore (78.48 *per cent* of total provision).
- Under Grant Number 29 - Rural Development, as against the total provision of ₹ 155.09 crore under Revenue - Voted, expenditure of ₹ 59.95 crore had been incurred resulting in savings of ₹ 95.14 crore (61.35 *per cent* of total provision).
- Under Grant Number 39 - Building Programmes, as against the total provision of ₹ 144.18 crore under Capital - Voted, expenditure of ₹ 52.14 crore had been incurred resulting in savings of ₹ 92.04 crore (63.84 *per cent* of total provision).

The reasons for savings of these grants have been discussed under paragraph 3.3.5.4.

3.1.2 Charged and voted disbursements

The details of provision for voted grants and charged appropriations, disbursements and savings during 2019-20 to 2023-24 are given in **Table 3.2**.

Table 3.2: Total disbursement into charged and voted during 2019-24

(₹ in crore)

	Provisions		Disbursements		Savings (-) /Excess(+)	
	Voted	Charged	Voted	Charged	Voted (*per cent*)	Charged (*per cent*)
2019-20	7,054.42	1,833.84	6,361.99	1,577.75	(-) 692.43 (9.82)	(-) 256.09 (13.96)
2020-21	7,460.29	1,795.75	6,629.78	1,732.15	(-) 830.51 (11.13)	(-) 63.60 (3.54)
2021-22	8,603.13	1,927.55	7,920.50	1,897.74	(-) 682.63 (7.93)	(-) 29.81 (1.55)
2022-23	9,251.08	2,434.79	8,401.16	2,408.25	(-) 849.92 (9.19)	(-) 26.53 (1.09)
2023-24	10,643.78	1,969.48	9,650.78	1,843.47	(-) 993.00 (9.33)	(-) 126.01 (6.40)

(Source: Appropriation Accounts of the respective years)

Though the total disbursement of voted grants increased by 51.69 *per cent* from ₹ 6,361.99 crore in 2019-20 to ₹ 9,650.78 crore in 2023-24, the increase in charged appropriations was 16.84 *per cent i.e.,* from ₹ 1,577.75 crore in

2019-20 to ₹ 1,843.47 crore in 2023-24. The increase in charged appropriations was mainly due to increase in public debt repayment from ₹ 762 crore in 2019-20 to ₹ 957 crore in 2023-24 and increase in interest payments from ₹ 690 crore in 2019-20 to ₹ 767 crore in 2023-24.

The total savings in voted grants increased from 9.82 *per cent* in 2019-20 to 11.13 *per cent* in 2020-21 and it decreased to 7.93 *per cent* in 2021-22 and gradually increased to 9.33 *per cent* 2023-24. In respect of charged appropriations, the savings faced a steep decline from 13.96 *per cent* in 2019-20 to 1.09 *per cent* in 2022-23 which was a positive trend and again increased to 6.40 *per cent* in 2023-24.

3.1.3 Budget marksmanship

Aggregate Budget Outturn

Aggregate Budget Outturn measures the extent to which the aggregate budget expenditure outturn/actual expenditure reflects the amount originally approved, both in terms of less than approved and in excess of approved. The details of which are given in **Table 3.3**.

Table 3.3: Details of approved budget and actual outturn

(₹ in crore)

Description	Total Budget provision	Actual Outturn	Difference between Actual outturn and total budget
Revenue	10,894.22	10,088.25	805.97
Capital	1,719.04	1,406.00	313.04
Total	**12,613.26**	**11,494.25**	**1,119.01**

(Source: Appropriation Accounts of 2023-24)

ln Revenue section, deviation in outturn compared with Total Budget was 7.40 *per cent*. This was due to deviation upto (-) 10 *per cent* in 22 grants, between (-) 10 and (-) 20 *per cent* in eight grants, between (-) 20 and (-) 40 *per cent* in seven grants and between (-) 40 and (-) 50 *per cent* and between (-) 60 and (-) 70 *per cent* in one grant each.

In Capital section, deviation in outturn compared with Total Budget was 18.21 *per cent*. This was due to deviation upto (-) 10 *per cent* in seven grants, between (-) 10 and (-) 20 *per cent* in five grants, between (-) 20 and (-) 40 *per cent* in eight grants and between (-) 40 and (-) 60 *per cent* in two grants, between (-) 60 and (-) 80 *per cent* in five grants and between (-) 80 and (-) 100 *per cent* in 11 grants.

Expenditure Composition Outturn

Expenditure Composition Outturn measures the extent to which re-allocations between the main budget categories during execution have contributed to variance in expenditure composition. The details of the contribution are detailed in **Table 3.4**.

Table 3.4: Details of Budget estimates, Revised estimates and actual outturn and their differences

(₹ in crore)

Description	Total Budget provision (BE)	Revised Estimates (RE)	Actual Outturn	Difference between BE and RE	Difference between RE and Actual outturn
Revenue	10,894.22	10,737.77	10,088.25	156.45	649.52
Capital	1,719.04	1,512.23	1,406.00	206.81	106.23
Total	**12,613.26**	**12,250.00**	**11,494.25**	**363.26**	**755.75**

(Source: Appropriation Accounts of 2023-24)

In Revenue section, deviation in outturn compared with RE was 6.05 *per cent*. This was due to deviation upto (-) 10 *per cent* in 32 grants, between (-) 10 and (-) 20 *per cent* in five grants, between (-) 20 and (-) 40 *per cent* in one grant and between (-) 60 and (-) 80 *per cent* in one grant.

In Capital section, deviation in outturn compared with RE was 7.02 *per cent*. This was due to deviation upto (-) 10 *per cent* in 10 grants, between (-) 10 and (-) 20 *per cent* in six grants, between (-) 20 and (-) 40 *per cent* in eight grants, between (-) 40 and (-) 60 *per cent* in five grants and between (-) 80 and (-) 100 *per cent* in nine grants.

3.2 Appropriation Accounts

Appropriation Accounts are accounts of the expenditure of the Government for each financial year compared with the amounts of voted grants and charged appropriations for different purposes as specified in the schedules appended to the Appropriation Act. These Accounts depict the original budget provision, supplementary grants, surrenders and re-appropriations and indicate 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, thus facilitate understanding of utilisation of funds and are, therefore, complementary to the Finance Accounts.

Audit of appropriations by the CAG seeks to ascertain whether the expenditure actually incurred under various grants is in accordance with the authorisation given under the Appropriation Act and that the expenditure required to be

charged under the provisions of the UT Act, 1963 (Section 23). It also ascertains whether the expenditure incurred is in conformity with the laws, relevant rules, regulations and instructions.

3.3 Integrity of budgetary and accounting process

3.3.1 Expenditure incurred without authority of law

No money shall be withdrawn from the Consolidated Fund except under appropriation made by law passed in accordance with the provisions of Section 29 (3) of the UT Act, 1963. Expenditure on new scheme/service should not be incurred without provision of funds except after obtaining additional funds by supplementary grant or re-appropriation or an advance from the Contingency Fund.

3.3.1.1 Expenditure without provision in original/supplementary grant

Expenditure shall neither be incurred in excess of the sanctioned allotment nor on the items for which no provision has been made in the budget. However, it was noticed that an amount of ₹ 53.43 lakh was re-appropriated under nine sub-heads without any original or supplementary budget provision and expenditure of ₹ 49.78 lakh was incurred with an overall savings of ₹ 3.65 lakh under these heads. The details are tabulated in **Table 3.5**.

Table 3.5: Details of expenditure incurred without any original or supplementary provision

(₹ in lakh)

Sl. No.	Grant No	Head of Account					Provision	Re-appro-priation	Expenditure	Savings
1	04	2403	00	001	03	03	0.00	1.00	0.69	0.31
2	04	2403	00	789	10	02	0.00	25.00	25.00	0.00
3	07	5475	00	102	01	02	0.00	1.50	1.41	0.09
4	07	5475	00	102	01	03	0.00	1.00	0.93	0.07
5	09	2401	00	800	01	02	0.00	10.23	7.73	2.50
6	09	2401	00	800	02	02	0.00	2.59	1.96	0.63
7	21	2230	03	796	04	01	0.00	7.42	7.42	0.00
8	21	2230	03	796	05	01	0.00	3.18	3.18	0.00
9	28	2245	02	101	01	03	0.00	1.51	1.46	0.05
Total								**53.43**	**49.78**	**3.65**

(Source: Detailed Appropriation Accounts of 2023-24)

Government stated (April 2025) that in order to accommodate the CSS funds, which are received at the fag end of the year, the allocations were made through re-appropriation. It was further stated that the observation would be strictly adhered to, in the upcoming financial years.

3.3.2 Unnecessary or excessive supplementary grants

As per Section 30 of the UT Act, 1963, a supplementary or additional grant or appropriation over the provision made by the Appropriation Act for the year can be made during the current financial year, but not after the expiry of the current financial year. When such additional expenditure is found to be inevitable and there is no possibility of effecting savings within the grant to cover the excess by Re-Appropriation, the Secretary in the Department concerned proposes to the Finance Department for supplementary or additional grant or appropriation.

The instances, where such supplementary grant proved unnecessary are discussed in the succeeding paragraphs.

3.3.3 Unnecessary supplementary provision

During 2023-24, as against the Budget provision of ₹ 12,613.26 crore (Original: ₹ 11,600 crore and Supplementary Grant: ₹ 1,013.26 crore), an expenditure of ₹ 11,494.25 crore was incurred. Supplementary provision of ₹ 50 lakh or more aggregating ₹ 973.93 crore obtained in 22 grants/appropriations during the year 2023-24 proved excessive to the extent of ₹ 613.34 crore as detailed in **Appendix 3.2**.

In respect of 36 sub-heads under 19 grants, in addition to the original provision of ₹ 1,008.36 crore, a sum of ₹ 390.75 crore was also provided through supplementary grant. However, the total expenditure was only ₹ 1,300.07 crore. Thus, the provision of ₹ 291.71 crore made under Supplementary Grant proved partially unnecessary. (**Appendix 3.3**).

It was also seen that Supplementary provision of ₹ 10 lakh or more in respect of 25 sub-heads under 16 grants, in addition to original provision of ₹ 78.09 crore, an amount of ₹ 90.61 crore was provided in the Supplementary Grant. However, the expenditure incurred was ₹ 55.76 crore only. Thus, the Supplementary Grant provided proved wholly unnecessary in view of the savings of ₹ 22.33 crore in the original provision (**Appendix 3.4**).

Further, out of these 25 sub-heads, in respect of eight sub-heads under five grants, in addition to original provision of ₹ 55.35 crore, an amount of ₹ 86.38 crore was provided in the Supplementary Grant, where Supplementary provision was ₹ 50 lakh or more. However, the expenditure incurred was ₹ 37.78 crore only, *i.e.,* 68.25 *per cent* of original provision. Thus, the

Supplementary Grant provided proved wholly unnecessary in view of the savings of ₹ 17.57 crore in the original provision as detailed in **Table 3.6**. The final savings in respect of these eight sub-heads was ₹ 103.95 crore.

Table 3.6: Details of sub-heads where supplementary provision of ₹ 50 lakh or more proved excessive/unnecessary

(₹ in lakh)

Sl. No.	Grant No.	Head of Account					Original	Supple-mentary	Total Provi-sion	Expen-diture	Savings	Savings in Original
1	03	2415	01	277	02	02	0.00	104.00	104.00	0.00	104.00	0.00
2	03	4401	00	800	06	04	0.00	671.00	671.00	0.00	671.00	0.00
3	07	3456	00	102	05	01	0.00	93.25	93.25	0.00	93.25	0.00
4	07	3456	00	104	03	01	0.00	1,500.00	1,500.00	0.00	1,500.00	0.00
5	10	2202	03	107	06	07	2,970.00	480.00	3,450.00	2,642.68	807.32	327.32
6	24	2215	01	102	01	01	1,360.00	215.00	1,575.00	0.00	1,575.00	1,360.00
7	29	2505	02	101	01	01	800.00	5,200.00	6,000.00	730.37	5,269.63	69.63
8	29	2505	02	789	01	01	405.12	375.00	780.12	405.12	375.00	0.00
Total							**5,535.12**	**8,638.25**	**14,173.37**	**3,778.17**	**10,395.20**	**1,756.95**

(Source: Detailed Appropriation Accounts of 2023-24)

Government stated (April 2025) that efforts would be made to avoid unnecessary / excessive supplementary provisions.

3.3.4 Unnecessary/excessive/injudicious re-appropriation

Re-appropriation is the transfer of funds within a grant from one unit of appropriation, where savings are anticipated to another unit where additional funds are needed.

During 2023-24, re-appropriation order was issued on 31 March 2024 for ₹ 624.99 crore under 1,600 sub-heads which diluted the process of budgeting and expenditure control. It implies that re-appropriation orders were proposed *ex post facto* without necessary provision in the respective heads.

It was noticed that during 2023-24, the re-appropriations proved unnecessary or excessive in 225 sub-heads. It was also seen that in 68 sub-heads, provision of more than ₹ 10 lakh was made by re-appropriation, which was wholly unnecessary to the tune of ₹ 38.79 crore, wherein the expenditure incurred was ₹ 424.37 crore (83.27 *per cent*) under these heads which was within the total provision of ₹ 509.62 crore as indicated in **Appendix 3.5 (a)**. Further, out of these 68 sub-heads, no expenditure was incurred under 20 sub-heads wherein provision of ₹ 12.71 crore was made by re-appropriation unnecessarily. Out of

these 20 sub-heads, token provision was made only in respect of 15 sub-heads, though a sum of ₹ 9.90 crore was re-appropriated, no expenditure was incurred in these sub-heads. These are indicated in **Appendices 3.5 (b)** and **3.5 (c)** respectively.

Government stated (April 2025) that whenever requests were received from the Departments, the Finance Department issued orders for fund modifications and at the end of the financial year, consolidated re-appropriation order was issued. It was further stated that efforts would be made to avoid unnecessary/excessive re-appropriation.

3.3.5 Unspent amount and large savings/surrenders

Complete accuracy of estimates may not always be possible. Rule 52 and Appendix 3 of General Financial Rules, 2017 (GFR) contemplate that the budget estimate should provide for everything that can be foreseen and provide only as much as is necessary. Rule 62(2) of GFR 2017 contemplate that the savings as well as provisions that are not used should be surrendered to the Government immediately on foreseeing without waiting till the end of the year. No savings shall be held in reserve for possible future excesses. The instances of huge savings and surrenders are discussed in the succeeding paragraphs.

3.3.5.1 Anticipated savings not surrendered

Out of total savings of ₹ 1,119.01 crore, an amount of ₹ 363.26 crore was surrendered on 31 March 2024. It was noticed that in respect of 27 grants/appropriations, out of the total savings of ₹ 1,061.47 crore (saving of ₹ one crore and above), ₹ 745.07 crore (70.19 *per cent* of savings) was not surrendered. Further, in respect of 21 grants/ appropriations with a savings of ₹ 593.89 crore, no amount was surrendered. The details are given in **Appendix 3.6 (a)** and **Appendix 3.6 (b)** respectively.

Government stated (April 2025) that the audit observation had been taken note of and necessary instructions would be issued to the Departments concerned.

3.3.5.2 Substantial surrenders

Substantial surrenders (sub-heads where more than 50 *per cent* of the total provision and more than ₹ 10 lakh was surrendered) were made in 52 sub-heads, where the total surrender was more than 89 *per cent* of the savings. Out of the total provision of ₹ 256.44 crore made under these sub-heads, ₹ 211.29 crore (82.39 *per cent*) was surrendered (**Appendix 3.7**). This indicated inadequate financial control and non-availability of funds for other development purposes, since surrenders were made on the last day of the financial year.

3.3.5.3 Grants having huge savings

During 2023-24, out of total 39 grants/appropriations, there were savings of ₹ 1,003.38 crore (89.67 *per cent* of total savings of ₹ 1,119.01 crore) in 17 grants/appropriations exceeding ₹ 10 crore in each case (above ₹ 50 crore in eight grants). The details are indicated in **Table 3.7**.

Table 3.7: List of grants with savings of ₹ 10 crore or more

(₹ in crore)

Sl. No.	Grant No.	Description	Original	Supple-mentary	Total	Expendi-ture	Amount surren-dered	Savings	Percen-tage
(A)	**Revenue – Voted**								
1	03	Agriculture and Forest	166.16	4.80	170.96	160.28	0.00	10.68	6.25
2	07	Civil Supplies	246.16	22.06	268.22	251.17	0.00	17.05	6.36
3	10	Education	1,198.51	118.28	1,316.80	1,247.72	0.00	69.08	5.25
4	13	Finance	1,469.60	21.16	1,490.76	1,460.10	0.00	30.66	2.06
5	14	Fisheries	95.01	1.66	96.67	78.94	0.00	17.73	18.34
6	16	Health	917.21	0.00	917.21	856.40	28.15	60.81	6.63
7	17	Home	382.29	19.44	401.74	374.26	0.00	27.48	6.84
8	21	Labour and Employment	52.27	0.00	52.27	39.99	8.81	12.28	23.49
9	22	Law & Justice	45.79	0.00	45.79	35.66	4.69	10.13	22.12
10	24	Local Administration	450.78	236.59	687.36	453.97	0.00	233.39	33.95
11	29	Rural Development	99.14	55.95	155.09	59.95	0.00	95.14	61.35
12	31	Social Welfare	131.86	0.00	131.86	119.59	4.10	12.27	9.31
13	38	Women and Child Development	691.63	23.14	714.78	679.51	0.00	35.27	4.93
Total (A)			**5,946.41**	**503.08**	**6,449.51**	**5,817.54**	**45.75**	**631.97**	**9.80**
(B)	**Revenue – Charged**								
14	26	Public Debt and Interest Payments	929.63	0.00	929.63	831.79	10.53	97.84	10.53
Total (B)			**929.63**	**0.00**	**929.63**	**831.79**	**10.53**	**97.84**	**10.53**
(C)	**Capital – Voted**								
15	12	Electricity	53.00	0.00	53.00	39.02	13.92	13.98	26.38
16	16	Health	117.19	0.00	117.19	25.53	66.21	91.66	78.21

Sl. No.	Grant No.	Description	Original	Supple-mentary	Total	Expendi-ture	Amount surren-dered	Savings	Percen-tage
17	27	Public Works	277.49	0.00	277.49	216.08	42.94	61.42	22.13
18	39	Building Programmes	144.18	0.00	144.18	52.14	67.01	92.04	63.84
Total (C)			**591.86**	**0.00**	**591.86**	**332.77**	**190.08**	**259.09**	**43.78**
(D) Capital – Charged									
19	27	Public Works	18.45	0.00	18.45	3.97	13.66	14.47	78.47
Total (D)			**18.45**	**0.00**	**18.45**	**3.97**	**13.66**	**14.47**	**78.47**
Grand total			**7,486.34**	**503.08**	**7,989.45**	**6,986.06**	**260.02**	**1,003.38**	**12.56**

(Source: Appropriation Accounts 2023-24)

It was also noticed that in 165 sub-heads, savings exceeded ₹ 50 lakh in each case and by more than 50 *per cent* of the total provision. Out of the total provision of ₹ 924.97 crore in these sub-heads, savings amounted to ₹ 809.37 crore (87.50 *per cent*) as detailed in **Appendix 3.8**. Further, out of 165 sub-heads, in respect of 74 sub-heads, no expenditure was incurred against the provision of ₹ 420.21 crore. It was further noticed that in five sub-heads (Charged - appropriations) where there were provisions of ₹ 50 lakh or more aggregating to ₹ 14.62 crore, no expenditure was incurred during the year 2023-24 as given in **Table 3.8**. This was indicative of improper estimation of requirement.

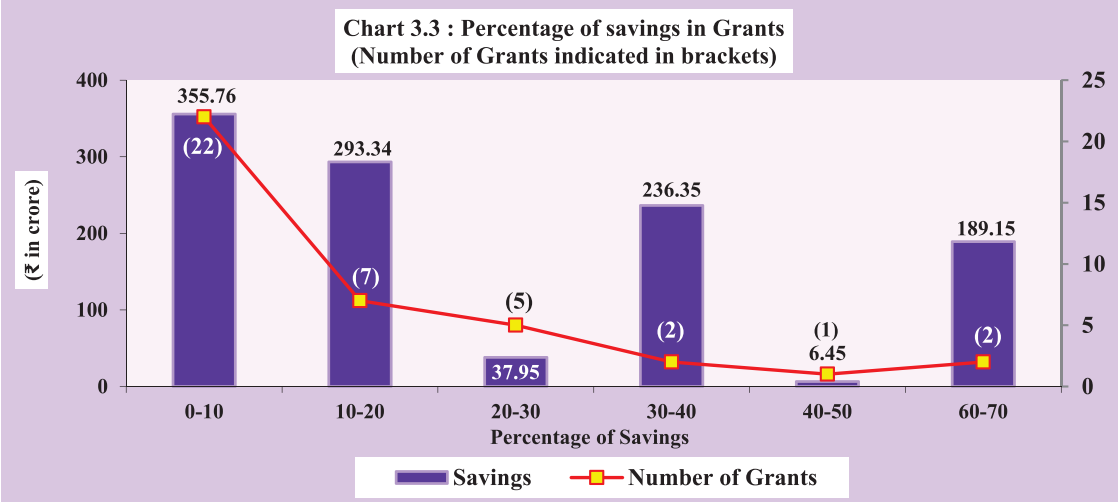
Table 3.8: Details of sub-heads where entire provision remained unutilised during 2023-24

(₹ in lakh)

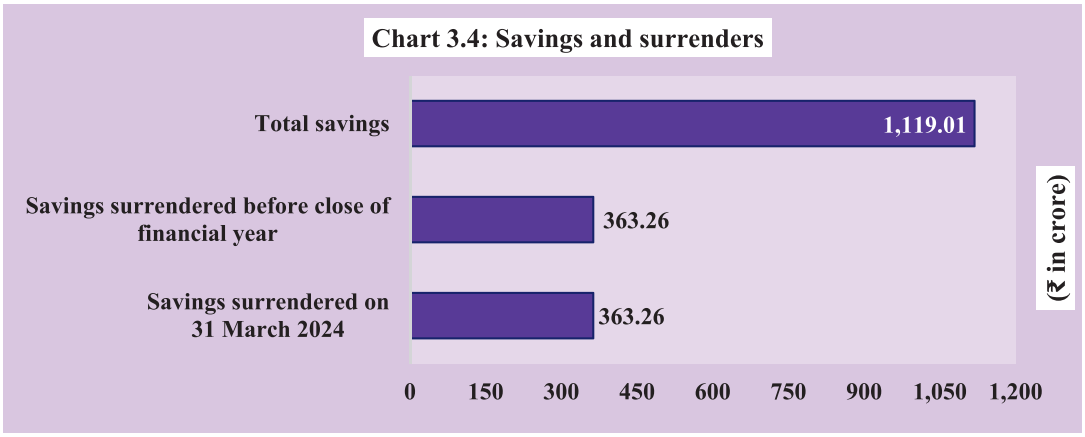
Sl. No.	Grant Number and Head of Account	Amount	Reasons for savings
1	03 - Agriculture and Forest - 2415-01-277-02 - Assistance to Agricultural College (PAJANCO) (02) Karaikal Region (Revenue - Charged)	104.00	Provision made for the settlement of pending salaries to the employees of PAJANCOA as per court orders. Final savings was due to non-obtaining of sanction from the Finance Department.
2	03 - Agriculture and Forest - 4401-00-800-06 - Acquisition of land for Agriculture Department - (04) Yanam Region (Capital - Charged)	671.00	Provision made for the settlement of land acquisition compensation. Final savings was due to non-obtaining of sanction within the end of the financial year since the file was deferred for want of legal opinion.
3	26 - Public Debt and Interest Payments - 6002.00.208.01 - Loans availed from Agency Francaise Development - Repayment (07) All Regions (Capital - Charged)	400.00	Provision withdrawn through re-appropriation as there was change in the year of principal payment.

Sl. No.	Grant Number and Head of Account	Amount	Reasons for savings
4	27 - Public Works - 5054.04.800.01- District and Other Roads (03) Mahe Region (Capital - Charged)	182.00	Provision enhanced for laying the internal roads under the respective Schemes. Proposal for expenditure sanction has been submitted but the same was returned by the PWD in the last day of the financial year. Hence, the savings.
5	39 - Building Programmes - 5452.01.800.35 Development of Riverside Walkway at Mahe (Phase II) (Negotiated Loan) (State Share) (03) Mahe Region (Capital - Charged)	105.00	Provision surrendered due to non-proposal of expenditure under Negotiated Loan Component
	Total	**1,462.00**	

The **Chart 3.3** depicts the distribution of the number of Grants/Appropriations grouped by the percentage of savings along with total savings in each group.



The **Chart 3.4** shows the savings and surrenders during 2023-24.



Out of the overall savings of ₹ 1,119.01 crore, ₹ 363.26 crore (32.46 *per cent*) alone was surrendered on 31 March 2024.

3.3.5.4 Persistent savings

Out of 39 grants, savings of more than ₹ 50 lakh was noticed persistently under 16 grants during the last five years. Details of the savings are indicated in **Table 3.9**.

Table 3.9: List of grants having persistent savings of more than ₹ 50 lakh during 2019-24

(₹ in crore)

Sl. No.	Grant Number and description		Amount of savings				
			2019-20	2020-21	2021-22	2022-23	2023-24
(A) Revenue - Voted							
1	03	Agriculture and Forest	13.02	22.08	11.69	6.31	10.68
2	04	Animal Husbandry	6.68	3.83	3.98	2.33	1.97
3	06	Chief Secretariat	23.28	2.99	2.68	4.37	0.66
4	09	Co-operation	4.85	5.16	39.90	6.33	8.62
5	10	Education	92.54	87.92	103.64	61.95	69.08
6	12	Electricity	9.46	28.72	3.35	3.34	1.26
7	14	Fisheries	10.67	11.14	14.41	24.27	17.74
8	15	General Administration	111.71	36.39	90.22	146.70	3.34
9	16	Health	32.08	96.49	74.04	97.26	60.80
10	20	Industries	10.81	3.28	5.38	24.70	1.11
11	21	Labour and Employment	4.72	8.88	13.94	10.04	12.28
12	27	Public Works	20.84	26.95	8.30	5.62	5.16
13	31	Social Welfare	47.12	76.36	48.07	79.29	12.27
14	33	Stationery and Printing	2.71	3.86	2.34	1.21	5.02
15	39	Building Programmes	5.67	5.08	2.91	2.70	1.55
Total (A)			**396.16**	**419.13**	**424.85**	**476.42**	**211.54**
(B) Revenue - Charged							
16	26	Public Debt and Interest Payments	240.40	2.19	6.38	5.00	97.84
Total (B)			**240.40**	**2.19**	**6.38**	**5.00**	**97.84**
(C) Capital - Voted							
16	12	Electricity	21.89	17.67	6.58	4.54	13.98
17	16	Health	2.43	20.62	16.09	84.99	91.66
18	27	Public Works	114.93	148.95	87.10	62.71	61.42
19	39	Building Programmes	35.88	20.80	34.51	56.36	92.04
Total (C)			**175.13**	**208.04**	**144.28**	**208.60**	**259.10**
Grand Total			**811.69**	**629.36**	**575.51**	**690.02**	**568.48**

Grant Numbers differ from the previous year due to restructuring of Grants during 2023-24.
(Source: Appropriation Accounts of the respective years)

***Grant No. 3 – Agriculture and Forest* -** The persistent savings under Revenue head ranged between ₹ 6.31 crore and ₹ 22.08 crore during 2019-24. As per comments under Grant No. 3 in Appropriation Accounts, during 2023-24, the savings of ₹ 10.68 crore was mainly due to saving of (i) ₹ 3.61 crore under reduced projection of CSS funds from GoI under various CSS schemes, (ii) ₹ 5.75 crore under Integrated Extension Project and Agricultural Information Service due to non-filling of vacant posts and non-issue of MACP orders for Officers/Staff and non-obtaining of medical reimbursement sanction within the financial year and (iii) ₹ 1.33 crore under Integrated Horticultural Development Programme through Diversification in Agriculture due to non-filling of various posts, transfer of Officials and non-updating of POL fleet card by IOCL. The entire savings of ₹ 10.68 crore was not surrendered.

Grant No. 10 - Education - The persistent savings under Revenue head ranged between ₹ 61.95 crore and ₹ 103.64 crore during 2019-24. As per comments under Grant No. 10 in Appropriation Accounts, during 2023-24, the savings of ₹ 69.08 crore was mainly due to (i) withdrawal of provision of ₹ 25.87 crore as provision restricted due to matching State share for CSS funds and reduced projection of CSS funds from GoI than anticipated under Samagra Shiksha – Elementary Education, Rashtriya Uchchatar Shiksha Abiyan and PM Schools for rising India, (ii) withdrawal of provision of ₹ 25.10 crore under "Salaries"/ "Allowances" due to non-filling of vacant posts, transfers, retirement of officials and contract teachers, (iii) provision withdrawn from the "Grant-in-Aid" component as there was no requirement, return of MACP bills and non-conduct of recruitment for Technical Graduate Teachers and Lecturers due to administrative reasons and (iv) savings of ₹ 8.07 crore under Financial assistance to the students undergoing professional courses due to non-issue of Government order for the students of 2022-23 (Fresh) batch and non-grant of Financial Assistance to the failed students. The entire savings of ₹ 69.08 crore was not surrendered.

***Grant No. 16 - Health* -** The persistent savings under Revenue head ranged between ₹ 32.08 crore and ₹ 97.26 crore during 2019-24. As per comments under Grant No. 16 in Appropriation Accounts, during 2023-24, the savings of ₹ 60.80 crore was mainly due to (i) withdrawal of provision of ₹ 35.85 crore made for various CSS Schemes due to reduced projection of CSS funds from GoI than anticipated, provision restricted for the matching State share and non-receipt of GoI funds for infrastructural development like civil works are not completed within the Financial Year and (ii) the savings of ₹ 22.09 crore due to provision restricted to actual requirement for the purchase of "Materials and Supplies" based on the requirements received from various medical institutions and due to non-filling of vacant posts. Out of the savings of ₹ 60.80 crore, only ₹ 28.15 crore (46.30 *per cent*) was surrendered.

The persistent savings under Capital head ranged between ₹ 2.43 crore and ₹ 91.66 crore during 2019-24. As per comments under Grant No. 16 in Appropriation Accounts, during 2023-24, the savings of ₹ 91.66 crore was mainly due to (i) withdrawal of provision of ₹ 83.01 crore made under Negotiated Loan Component for Government Pharmacy due to non-finalisation of some of the projects under Negotiated Loan Component and sanction obtained only for 30 *per cent* of advance drawal of funds towards purchase of Machinery and Equipment by availing SIDBI loan and (ii) the savings of ₹ 6.96 crore due to provision restricted to actual requirement for the purchase of "Machinery and Equipment" and issue of sanction only at the fag end of the financial year. Out of the savings of ₹ 91.66 crore, only ₹ 66.21 crore (72.23 *per cent*) was surrendered.

Grant No. 26 - Public Debt and Interest Payments - The persistent savings under Revenue - Charged head ranged between ₹ 2.19 crore and ₹ 240.40 crore during 2019-24. As per comments under Grant No. 26 in Appropriation Accounts, during 2023-24, the savings of ₹ 97.84 crore was mainly due to (i) withdrawal of provision of ₹ 66.18 crore made under payment of interest for Market Loans due to provision restricted to actual requirement and (ii) savings of ₹ 19.17 crore under various payment of Interest heads due to payment made based on the demand received from Institutions. Out of the savings of ₹ 97.84 crore, only ₹ 77.47 crore (79.18 *per cent*) was surrendered.

Grant No. 27 - Public Works - The persistent savings under Capital - Voted head ranged between ₹ 61.42 crore and ₹ 148.95 crore during 2019-24. As per comments under Grant No. 27 in Appropriation Accounts, during 2023-24, the savings of ₹ 61.42 crore was mainly due to (i) withdrawal of provision of ₹ 45.88 crore under Creation of infrastructural facilities (Negotiated Loan) due to provision restricted to actual requirement under the respective Schemes and (ii) savings of ₹ 14.77 crore under 'District and Other Roads' due to according of expenditure sanction during February/March 2024 and non-taking up of the same due to Lok Sabha Election notification. Out of the savings of ₹ 61.42 crore, only ₹ 42.94 crore (69.91 *per cent*) was surrendered.

Grant No. 39 - Building Programmes - The persistent savings under Capital - Voted head ranged between ₹ 20.80 crore and ₹ 92.04 crore during 2019-24. As per comments under Grant No. 39 in Appropriation Accounts, during 2023-24, the savings of ₹ 92.04 crore was mainly due to (i) withdrawal of provision of ₹ 35.75 crore due to non-receipt of CSS funds from the Government of India as anticipated and due to non-receipt of guidelines for the utilisation of the scheme, (ii) withdrawal of provision of ₹ 33.48 crore under Creation of infrastructural facilities (Negotiated Loan) due to non-proposal of

expenditure and new works by the Client Department under this component and (iii) savings of ₹ 9.79 crore was due to non-commencement of project due to non-approval of DPR for construction of new Assembly Complex by the MHA, GoI. Out of the savings of ₹ 92.04 crore, only ₹ 67.01 crore (72.81 *per cent*) was surrendered.

3.3.6 Excess expenditure and its regularisation

As per Article 205(1)(b) of the Constitution of India, it is mandatory for a UT Government to get the excess over a grant/appropriation regularised by the UT Legislature. Although no time limit for regularisation of expenditure has been prescribed under the above Article, it is seen that the regularisation of excess expenditure is done only after the completion of discussion of the Appropriation Accounts by the Committee on Public Accounts (PAC).

3.3.6.1 Regularisation of excess expenditure of previous financial years

Excess expenditure of ₹ 3.96 crore relating to 2021-22 was yet to be regularised by the Legislature Assembly as detailed below in **Table 3.10**.

Table: 3.10: Regularisation of excess expenditure of previous years

Grant Number	Description	Amount of excess required to be regularised (₹ in crore)	Status of regularisation
33	Public Debt	3.96	Matter yet to be taken up for consideration by PAC

The reason for excess was due to adjustment of loan of ₹ 4.22 crore obtained during 2011-12 from Power Finance Corporation during 2021-22 and treatment of interest on interest paid to financial institutions during the COVID moratorium period as repayment of loan of ₹ 2.09 crore which were adjusted in the books of Accounts during 2021-22.

3.4 Effectiveness of budgetary and accounting process

Efficient management of tax administration/other receipts and public expenditure holds the balance for achievement of various fiscal indicators. Budgetary allocations based on unrealistic proposals, poor expenditure monitoring mechanism, weak scheme implementation capacities/weak internal controls lead to sub-optimal allocation among various developmental needs. Excessive savings in some departments deprive other departments of the funds, which could have been utilised.

3.4.1 Budget projection and gap between expectation and actuals

The summarised position of actual expenditure *vis-à-vis* Budget provision (Original and Supplementary) during 2023-24 (Voted Grants/Charged Appropriations) is given in **Table 3.11**.

Table 3.11: Position of Actual Expenditure *vis-à-vis* Original/ Supplementary provisions during 2023-24

(₹ in crore)

	Nature of expenditure	Original grant/ appro-priation	Supple-mentary grant/ appropriation	Total	Actual expen-diture[1]	Saving/ Excess	Amount surrendered on 31 March 2024	Percentage of savings surrendered during March 2024
Voted	I Revenue	9,034.03	913.61	9,947.64	9,243.44	704.20	77.72	11.04
	II Capital	661.19	34.45	695.64	407.26	288.38	192.62	66.79
	III Loans and Advances	0.50	0.00	0.50	0.08	0.42	0.00	0.00
Total - Voted		**9,695.72**	**948.06**	**10,643.78**	**9,650.78**	**993.00**	**270.34**	**27.22**
Charged	*IV Revenue*	*942.32*	*4.25*	*946.57*	*844.82*	*101.75*	*78.73*	*77.37*
	V Capital	*40.84*	*23.58*	*64.42*	*41.91*	*22.51*	*14.20*	*63.08*
	VI Public Debt-Repayment	*921.12*	*37.37*	*958.49*	*956.74*	*1.75*	*0.00*	*0.00*
Total - Charged		***1,904.28***	***65.20***	***1,969.48***	***1,843.47***	***126.01***	***92.93***	***73.75***
Grand total		**11,600.00**	**1,013.26**	**12,613.26**	**11,494.25**	**1,119.01**	**363.26**	**32.46**

- The overall savings of ₹ 1,119.01 crore worked out to 8.87 *per cent* of total provision of ₹ 12,613.26 crore made against the respective grants in 2023-24.
- Out of the savings of ₹ 1,119.01 crore, an amount of ₹ 363.26 crore (32.46 *per cent*) was surrendered on the last day of the financial year.
- Savings of ₹ 805.95 crore in 38 grants and 14 appropriations under Revenue section, ₹ 311.30 crore in 36 grants and eight appropriations under Capital section and ₹ 1.75 crore in one appropriation under Loan section were occurred.
- As against the original provision of ₹ 12,613.26 crore, expenditure of ₹ 11,494.25 crore was incurred. The supplementary provision of ₹ 474.93 crore in respect of 20 grants proved wholly unnecessary and ₹ 538.33 crore provided in 11 grants proved partially unnecessary.

Trend of expenditure during the past five years with reference to Original Budget and Revised Estimates are given in **Table 3.12**.

[1] Excludes recoveries shown as reduction of expenditure.

Table 3.12: Original Budget, Revised Estimate and Actual Expenditure during 2019-24

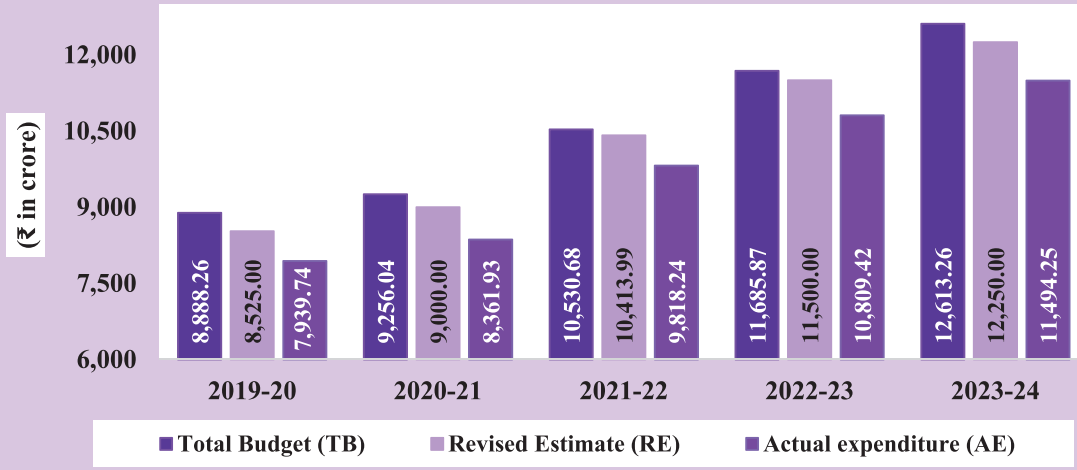
(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
Original provision	8,425.00	9,000.00	9,924.41	10,696.61	11,600.00
Supplementary provision	463.26	256.04	606.28	989.26	1,013.26
Total Budget (TB)	8,888.26	9,256.04	10,530.69	11,685.87	12,613.26
Revised Estimate (RE)	8,525.00	9,000.00	10,414.00	11,500.00	12,250.00
Actual expenditure (AE)	7,939.74	8,361.93	9,818.24	10,809.42	11,494.25
Savings (-)/excess (+)	(-) 948.52	(-) 894.11	(-) 712.44	(-) 876.45	(-) 1,119.01
Percentage of supplementary to the original provision	5.50	2.84	6.11	9.25	8.74
Percentage of overall saving/ excess to the overall provision	10.67	9.66	6.77	7.50	8.87
TB-RE	363.26	256.04	116.69	185.87	363.26
RE-AE	585.26	638.07	595.75	690.58	755.75
(TB-RE) as percentage to TB	4.09	2.77	1.11	1.59	2.88
(RE-AE) as percentage to TB	6.58	6.89	5.66	5.91	5.99

(Source: Appropriation Accounts of respective years)

It could be seen from **Table 3.12** that the savings in total provision was 10.67 *per cent* in 2019-20, which declined to 6.77 *per cent* in 2021-22, 7.50 *per cent* in 2022-23 and again increased to 8.87 *per cent* in 2023-24. The supplementary provision of ₹ 1,013.26 crore during 2023-24 constituted 8.74 *per cent* of the original provision as against 9.25 *per cent* in the previous year. This fluctuating trend does not show a positive progress in budgeting and indicated improper estimation of requirement. **Chart 3.5** shows the trend of Budget Estimate, Revised Estimate and Actual Expenditure during 2019-24.

Chart 3.5: Trend of Total Budget, Revised Estimate and Actual Expenditure during 2019-24



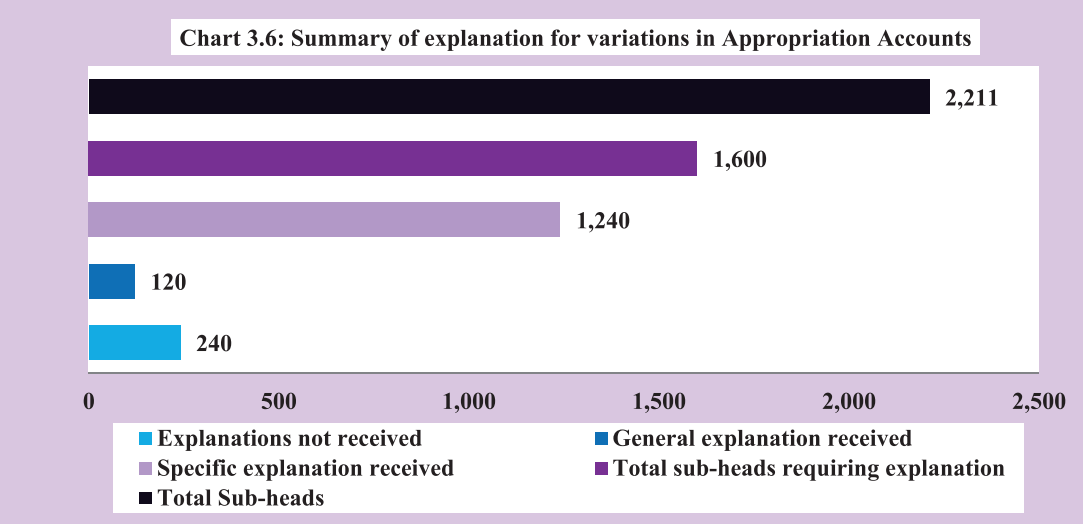
From **Table 3.12** and **Chart 3.5**, it can be seen that from 2019-20 to 2023-24, the Revised Estimate (RE) was always lower than the Total Budget (TB) of the UT. The gap between the RE and the TB sharply declined from 4.09 *per cent* in 2019-20 to 1.11 *per cent* during 2021-22 and again gradually increased to 2.88 *per cent* in 2023-24, which was not a positive sign.

The Actual Expenditure (AE) during 2019-24 was lower than the RE throughout and as a percentage. it ranged between 5.66 and 6.89 lower than the RE. As such, the supplementary provisions and re-appropriations during 2019-20 to 2023-24 proved unnecessary to that extent since the expenditure did not come up to the level of total budget provisions.

This reflects that budgetary allocations were based on unrealistic proposals as Budget Estimates of the UT were always inflated and the Actual Expenditure was less than the budgetary provisions.

3.4.2 Reasons for savings/excess

Rule 57(7) of the GFR, 2017 contemplates that the Heads of the Department should provide detailed reasons for any shortfall or excess over the budget provision. It was, however, noticed during re-appropriation that in many sub-heads, the reasons for savings/excess were general in nature. The details of sub-heads where general/specific explanations given are depicted in **Chart 3.6**.



It could be seen from **Chart 3.6** that as against 1,600 sub-heads requiring explanation, the Departments have not furnished explanations at all or furnished general explanation in respect of 360 sub-heads.

Table 3.13 details the status of non-furnishing of explanations in respect of 14 grants.

Table 3.13: Details of non-furnishing of specific explanations

Sl. No.	Grant Number and Name	Total sub-heads requiring explanation	Specific explanation not furnished	Percentage
1	03 - Agriculture and Forest	87	29	33.33
2	06 - Chief Secretariat	4	2	50.00
3	12 - Electricity	45	17	37.78
4	16 - Health	152	34	22.37
5	18 - Information and Publicity	17	9	52.94
6	19 - Information Technology	3	2	66.67
7	22 - Law and Justice	29	12	41.38
8	25 - Planning and Statistics	14	13	92.86
9	26 - Public Debt and Interest Payments	18	16	88.89
10	28 - Revenue and District Administration	64	16	25.00
11	30 - Science and Technology	3	2	66.67
12	31 - Social Welfare	76	24	31.58
13	33 - Stationery and Printing	7	3	42.86
14	36 - Transport	19	12	63.16

It could be seen from **Table 3.13** that seven (50 *per cent*) out of the 14 departments did not furnish specific explanations for 50 *per cent* or more of the required cases.

Government stated (April 2025) that the Departments would be instructed to give suitable/specific reasons for the final savings while compiling the Appropriation Accounts for 2024-25.

3.4.3 Major policy pronouncements in budget and their actual funding for ensuring implementation

Several policy initiatives contemplated by the Government are partially executed or not executed due to non-approval of scheme guidelines/modalities, non-commencement of works for want of administrative sanction, non-release of budget, etc. This deprives the beneficiaries of intended benefits.

It was noticed from the Budget Speech 2023-24 that some new schemes/projects were pronounced under various departments. However, neither budget provision was made nor expenditure incurred on those schemes. The list of schemes along with reasons for non-implementation are detailed in **Table 3.14**.

Table 3.14: Details of schemes announced in the Budget Speech 2023-24

Sl. No.	Name of the Department	Scheme name	Reasons
1	Agriculture	Establishment of Integrated Agricultural Extension Centre with 50 members seating capacity Farmers Meeting Hall at Ariyur and Karikalampakkam	Approval of the Government for the land was not obtained from the Government and proposals yet to be submitted to the Finance Department.
2.		Construction of Integrated Agricultural Complex in the Office of the Joint Director of Agriculture, Villianur for Agricultural, Horticulture sections	Proposal was not submitted to the Finance Department.
3.		Allocation of an amount of ₹ 1.00 crore to construct training centre, farmers rest house and rehabilitation of existing building in Perunthalaivar Kamarajar Krishi Vigyan Kendra	Preparation of Detailed Project Report was under process and no funds were allotted.
4.	Transport	Notification of Puducherry Electric Mobility Policy and through this policy the subsidies for purchase of e-Vehicles by the public will be provided to reduce the financial burden of the purchases with an approximate amount of ₹ 10 crore per year.	Puducherry Electric Mobility Policy was not approved and notified by the Government.

3.4.4 Rush of expenditure

According to Rule 62 (3) of the GFR, 2017, rush of expenditure particularly in the closing months of the financial year should be avoided. Contrary to this, in respect of 101 sub-heads listed in **Appendix 3.9**, expenditure exceeding ₹ 50 lakh and by more than 50 *per cent* of the total expenditure for the year was incurred in March 2024 to the tune of ₹ 591.27 crore. Out of these 101 sub-heads, 100 *per cent* of the total expenditure of the year was spent in

31 sub-heads in March 2024 to the tune of ₹ 222.66 crore. It was further observed that in respect of the grants, as detailed in **Table 3.15**, huge amounts were spent in the last quarter of 2023-24.

Table 3.15: Utilisation of funds during the last quarter of 2023-24

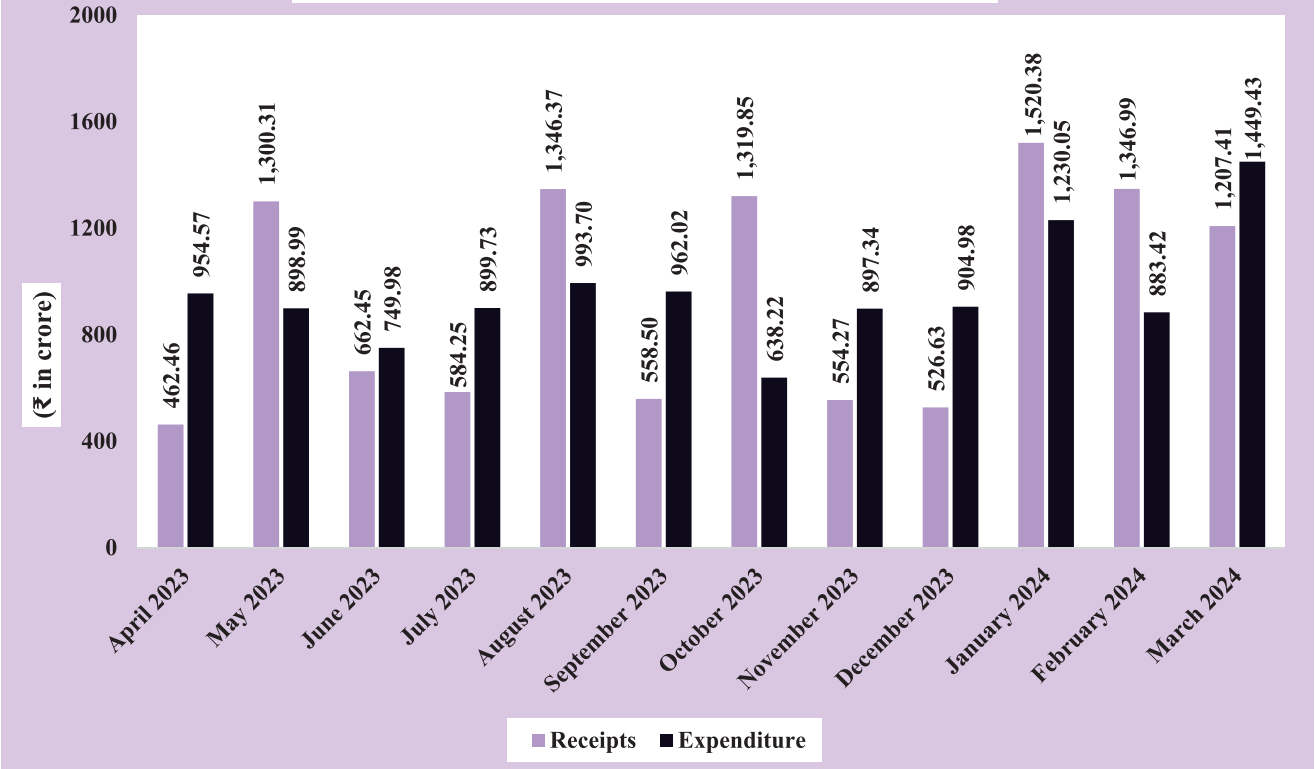
(₹ in crore)

Sl. No.	Name of the Department	Total expenditure	Expenditure incurred in the last quarter	Utilisation of funds in the last quarter (in *per cent*)
1	01 - Adi Dravidar Welfare	186.03	112.68	60.57
2	03 -Agriculture and Forest	161.47	67.47	41.79
3	07 - Civil Supplies	250.11	75.10	30.03
4	10 - Education	1,250.50	418.70	33.48
5	16 - Health	881.32	291.75	33.10
6	24 - Local Administration	451.44	247.50	54.82
7	26 - Public Debt and Interest Payments	1,788.28	653.12	36.52
8	27 - Public Works	615.00	247.22	40.20

It could be seen from **Table 3.15** that uniform flow of expenditure, which was a primary requirement of budgetary control mechanism and sound financial management, was not maintained.

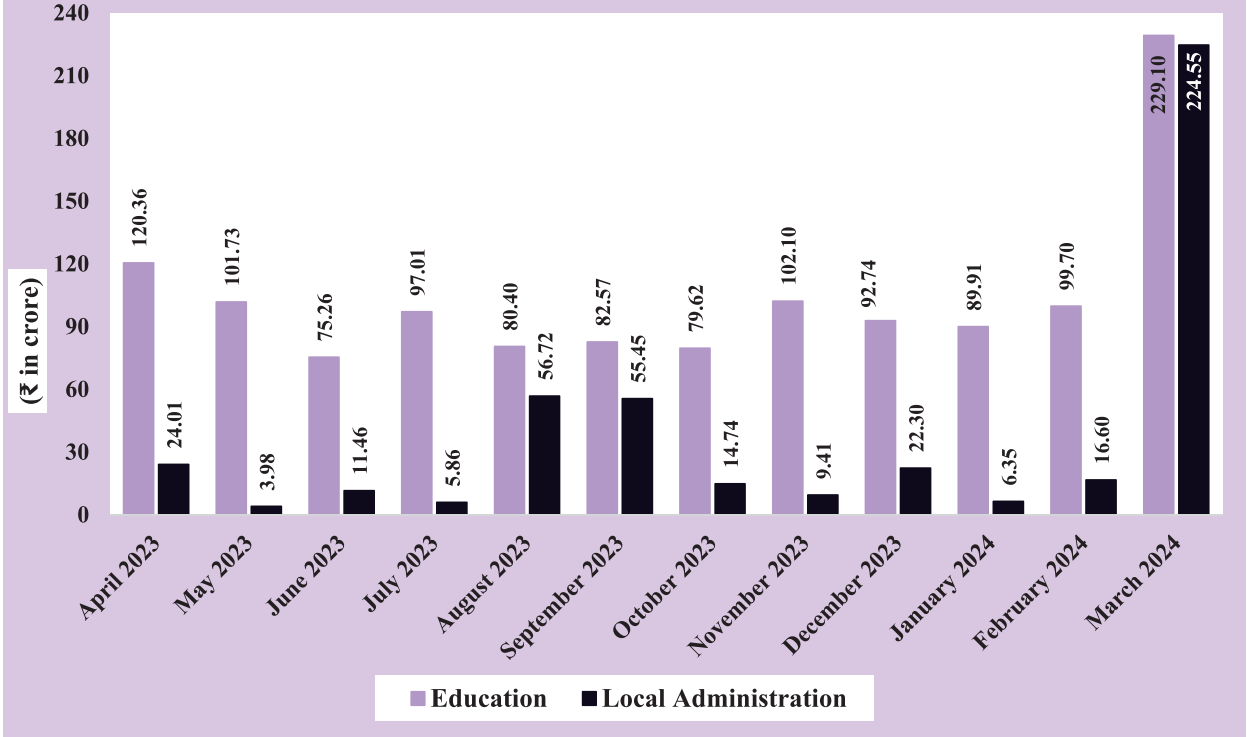
The monthly receipts and expenditure of the UT Government during 2023-24 is given in **Chart 3.7**.

Chart 3.7: Monthly receipts and expenditure during 2023-24



The month-wise expenditure during 2023-24 under Grant No. 10 - Education Department and Grant No. 24 - Local Administration Department where huge rush of expenditure was noticed, are depicted in **Chart 3.8**.

Chart 3.8: Month-wise expenditure of Education and Local Administration Departments with very high percentage of expenditure in March 2024



It could be seen from **Chart 3.8** that in Grant No 10 - Education and Grant No. 24 - Local Administration, a total expenditure of ₹ 1,250.50 crore and ₹ 451.44 crore respectively was incurred during 2023-24. In these two grants, the expenditure incurred during the month of March 2024 alone was ₹ 229.10 crore and ₹ 224.55 crore, which was 18.32 *per cent* and 49.74 *per cent* respectively. The rush of expenditure in these two grants at the end of the financial year was regarded as breach of financial propriety.

3.4.5 Review of selected grant

A review of the budgetary procedure and control over expenditure followed in Grant Number 24 - Local Administration Department revealed the following:

3.4.5.1 Allocation and Expenditure

A summary of actual expenditure *vis-à-vis* original/supplementary provisions made under Grant No 24 - Local Administration during the year 2023-24 are given in **Table 3.16.**

Table 3.16: Details of Budget Provision and Actual Expenditure under Grant No. 24 - Local Administration

(₹ in crore)

	Nature of expenditure	Original	Supple-mentary	Total	Expendi-ture	Savings(-)/ Excess (+)	Percent-age of savings	Amount surren-dered
Voted	I Revenue	450.77	236.59	687.36	453.97	(-) 233.39	33.95	0.00
	II Capital	1.20	0.00	1.20	0.77	(-) 0.43	35.83	0.23
Grand Total		**451.97**	**236.59**	**688.56**	**454.74**	**(-) 233.83**	**33.96**	**0.23**

(Source: Appropriation Accounts for the year 2023-24)

It could be seen from **Table 3.16** that under the Revenue Section of Voted grants, as against the total provision of ₹ 687.36 crore, the actual expenditure incurred was ₹ 453.97 crore, resulting in a significant savings of ₹ 233.39 crore which was 33.95 *per cent* of total provision. However, despite this large savings, the department did not surrender any funds. Under the Capital Section of Voted grants, as against a provision of ₹ 1.20 crore, an expenditure of ₹ 0.77 crore was incurred, resulting in savings of ₹ 0.43 crore, which was 35.83 *per cent* of total provision. Only ₹ 0.23 crore was surrendered during 2023-24.

3.4.5.2 Unnecessary provision of funds through re-appropriation

An analysis of the re-appropriation revealed that in nine cases, in addition to the original provision of ₹ 79.29 crore, an amount of ₹ 60.64 crore was provided through re-appropriation as detailed in **Appendix 3.10**. Out of Modified Revised Estimate (MRE) of ₹ 139.93 crore, only ₹ 86.82 crore was incurred, resulting in savings of ₹ 53.11 crore (37.95 *per cent*). Further, savings of 80 *per cent* and above were noticed in seven sub-heads as detailed in **Table 3.17**.

Table 3.17: Provision of funds through re-appropriation

(₹ in lakh)

Percentage of savings in Re-appropriation	Number of sub-heads	Amount	Savings
100 *per cent*	5	199.21	2,017.01
80 *per cent*- 99 *per cent*	2	2,876.15	2,485.81
less than 80 *per cent*	2	2,989.00	808.20
Total	**9**	**6,064.36**	**5,311.02**

The high percentage of savings, notably in some major heads like '2215 - Water Supply and Sanitation' and '2217 - Urban Development', where 100 *per cent* of the re-appropriation was unutilised, indicates a mismatch between the estimated requirements and actual needs. This was indicative of improper

estimation of requirement and that the fund could have been utilised for other needy schemes.

3.4.5.3 Improper Budget Estimation

During an analysis of appropriation made in 2023-24 in the Grant No. 24, it was noticed that in 13 sub-heads, an amount of ₹ 5.57 crore was re-appropriated from the original provision of ₹ 129.75 crore, bringing the Modified Revised Estimate (MRE) to ₹ 124.18 crore as detailed in **Appendix 3.11**. However, ₹ 8.15 crore was incurred under these heads, which resulted in savings of ₹ 116.03 crore which was 89.25 *per cent* of the MRE. This was indicative of improper estimation of requirement and reflects a need for more accurate Budget Estimation, as these funds could have been utilised for other needy schemes.

3.5 Conclusion

Unnecessary Supplementary grant/re-appropriation

Supplementary provision of ₹ 50 lakh or more in each case aggregating ₹ 973.93 crore obtained in 22 grants/appropriations proved excessive to the extent of ₹ 613.34 crore. Supplementary provision of ₹ 10 lakh or more in respect of 25 sub-heads under 16 grants, in addition to original provision of ₹ 78.09 crore, an amount of ₹ 90.61 crore was provided in the Supplementary Grant. However, the expenditure incurred was ₹ 55.76 crore only. Thus, the Supplementary Grant provided proved wholly unnecessary. Further, in respect of 68 sub-heads though an amount of ₹ 509.62 crore was available (Original and Supplementary) an additional amount of ₹ 38.79 crore was provided at re-appropriation stage which was unnecessary as the total expenditure in these sub-heads were ₹ 424.37 crore and was well within the provision made. This indicates not only laxity on the part of Controlling Officers to make such provisions, but also was indicative of an overall poor budgetary management by the Government.

(Paragraphs 3.3.3 and 3.3.4)

Unspent amount, savings not surrendered and persistent savings

In 27 grants/appropriations there were savings of above ₹ one crore amounting to ₹ 1,061.47 crore. Out of the savings, ₹ 745.07 crore (70.19 *per cent*) was not surrendered. Even the surrenders/re-appropriations were made on the last day

of the financial year indicating inadequate financial control. There was savings of ₹ 1,003.38 crore (89.67 *per cent* of total savings of ₹ 1,119.01 crore) in 17 grants/appropriations exceeding ₹ 10 crore in each case. Under 16 grants, there were persistent savings of more than ₹ 50 lakh during the last five years.

(Paragraph 3.3.5)

Rush of expenditure

In respect of 101 sub-heads, expenditure exceeding ₹ 50 lakh and by more than 50 *per cent* of the total expenditure for the year was incurred in March 2024 to the tune of ₹ 591.27 crore against Rule 62 (3) of the General Financial Rules, 2017 directing that rush of expenditure particularly in the closing months of the financial year should be avoided.

(Paragraph 3.4.4)

3.6 Recommendations

- *The UT Government should make concerted efforts to ensure that instances of unnecessary Supplementary provisions/re-appropriations are avoided.*
- *The UT Government should enforce proper mechanism for implementation and monitoring of budget to ensure that the savings are curtailed, large savings are controlled and anticipated savings are identified and surrendered within the specified time frame so that the funds can be utilised for other development purposes.*
- *The UT Government should institute appropriate control mechanism to avoid last minute surrender as well as rush of expenditure. It should evolve a mechanism for continuous monitoring of the progress of expenditure.*

CHAPTER IV

QUALITY OF ACCOUNTS AND FINANCIAL REPORTING PRACTICES

CHAPTER IV: QUALITY OF ACCOUNTS AND FINANCIAL REPORTING PRACTICES

A sound internal financial reporting system and compliance with relevant rules and procedures 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 is, thus, one of the attributes of good governance. Reports on compliance and controls, if effective and operational, assist the Government in meeting its basic stewardship responsibilities, including strategic planning and decision-making.

This Chapter provides an insight of the status of UT Government's compliance with various financial rules, procedures and directives by various departmental officials of the UT Government.

Issues related to completeness of accounts

4.1 Funds kept outside Consolidated Fund or Public Account of the UT

Government of Puducherry issued notification[1] for Puducherry Motor Vehicles (Amendment) Rules, 2011. The notification provided for insertion of new Rule 252 (1), which provided for levy of service charges for driving licence, registration certificate, taxation and permits. For this purpose, a Personal Deposit Account (PD) was required to be operated by the Transport Commissioner as per Rule 252 (2), in accordance with GFR 2017. Rule 97(1) of the GFR 2017 contemplated that the PD Account shall form part of the Government Account and be located in the Public Account thereof. The notification further stated that the amount collected towards service charges shall be utilised for settlement of payment of dues to the vendors of smart card and the remaining amount, if any, shall be utilised for developmental activities of the Department.

The service charges collected by the Transport Department were deposited in a Current Account opened in State Bank of India (SBI) and in the form of Fixed Deposits in Puduvai Bharathiar Grama Bank (PBGB) and payments were made

[1] G.O.Ms No.16/Tr.Sectt/2011 dated 16 November 2011.

to the smart card vendors. The balance available in the account as on 31 March 2024 was ₹ 14.10 crore (₹ 7.22 crore in the current account maintained in SBI and ₹ 6.88 crore in the form of fixed deposits in PBGB).

The Finance Accounts of UT of Puducherry revealed that the above account maintained by the Transport Department was not reflected as PD Account in the Public Account. Thus, maintaining an account outside the Government account was not in order and it carries the risk of lack of accountability for the collection of revenue of the UT.

4.2 Non-discharge of liability in respect of interest towards interest bearing deposits

Interest bearing Security Deposits (SD) in the UT are accounted for under the Head of Account 8336-101- Security Deposits, for which interest on deposits are to be provided in the UT Budget. As per Clause 6.10 (8) of the Joint Electricity Regulatory Commission (JERC) Electricity Supply Code, 2010 read with section 47 (4) of the Electricity Act, 2003, the distribution licensee shall pay interest, at the bank rate notified by the RBI from time to time on such SD taken from the consumer. Further, as per Clause 5.135 of JERC Electricity Supply Code, 2018, the licensee shall pay interest to the consumer at the SBI Base Rate prevailing on the 1st of April for the year, payable annually on the consumer's SD with effect from the date of such deposit in case of new connections energized after the date of notification and in other cases, from the date of notification of JERC Supply Code, 2018. The interest accrued during the year shall be adjusted in the consumer's bill in the first billing cycle of the ensuing financial year.

The details of liability towards interest payable on SD, interest actually paid and shortfall in allocation of funds during the years from 2021-22 to 2023-24 are detailed in in **Table 4.1**.

Table 4.1: Details of interest payable on Security Deposits

(₹ in crore)

Year	Amount of Interest to be paid on SD	Interest paid by Department*	Interest to be paid	Extent of shortfall in allocation in percentage
2021-22	9.52	6.92	2.60	26
2022-23	10.16	6.22	3.94	34
2023-24	17.29	10.04	7.25	42
Total	**36.97**	**23.18**	**13.79**	**36**

* Under HOA: 2049-60-101-01 in Finance Accounts

The shortfall in allocation ranged between 26 to 42 *per cent* during the period 2021-2024 which led to continued non-discharge of liability towards interest on SD, which amounted to ₹ 13.79 crore as of March 2024.

4.3 Funds transferred directly to State Implementing Agencies

The GoI transfers funds directly to the Government Departments/ Implementing Agencies in the UT for implementation of various schemes/ programmes. These transfers are exhibited in Appendix VI of Volume II of the Finance Accounts. As these funds are not routed through the UT Budget/ Treasury system, Finance accounts do not capture the flow of these funds or the related expenditure.

During the year 2023-24, the GoI transferred ₹ 267.96 crore directly to the UT Government Departments/Implementing Agencies for various Central Schemes/Programmes. The Agencies that have received funds more than ₹ one crore directly from GoI for implementing various schemes during 2023-24 are shown in **Table 4.2**.

Table 4.2: Funds of ₹ one crore and above transferred by Government of India directly to implementing agencies

(₹ in crore)

Sl. No.	Name of the Schemes of Government of India	Name of the Implementing Agency	Government of India releases during 2023-24
1	Food Subsidy for Decentralised Procurement of Foodgrains	Department of Civil Supplies and Consumer Affairs, Puducherry	188.84
2	Mahatma Gandhi National Rural Guarantee Program	SEGF-Ne-FMS Account	50.58
3	National AIDS and STD Control Programme	Pondicherry AIDS Control Society	8.18
4	Pradhan Mantri Kisan Samman Nidhi (PM-Kisan)	Department of Agriculture, Puducherry	5.32
5	Ayushman Bharat - Pradhan Mantri Jan Arogya Yojana (PM-JAY)	Ayushman Bharat National Health Protection Mission	5.30
6	Research Training and Studies and Other Road Safety Schemes	DDO, Transport Department	3.17
7	Blood Transfusion Services	Pondicherry AIDS Control Society	1.32
Total			**262.71**

Issues related to transparency

4.4 Delay in submission of Utilisation Certificates

The Financial Rules[2] stipulate that where Grants-in-Aid (GIA) are given for specific purposes, concerned departmental officers should obtain Utilisation Certificates (UCs) from grantees within 12 months of the closure of the financial year, which, after verification, should be forwarded to the Directorate of Accounts and Treasuries (DAT), to ensure that the funds have been utilised for the intended purpose.

As of March 2024, UCs amounting to ₹ 597.91 crore in respect of 1,191 cases were outstanding. The year-wise breakup of outstanding UCs is given in **Table 4.3**.

Table 4.3: Year-wise breakup of outstanding Utilisation Certificates

Sl. No.	Range of delay in number of years	Utilisation Certificate outstanding	
		Number	Amount (₹ in crore)
1	More than 9 years	220	49.23
2	5-9 years	153	68.55
3	One year -5 years	818	480.13
Total		**1,191**	**597.91**

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

The details of age-wise arrears in submission of UCs are given in **Table 4.4**.

Table 4.4: Age-wise arrears in submission of Utilisation Certificates

(₹ in crore)

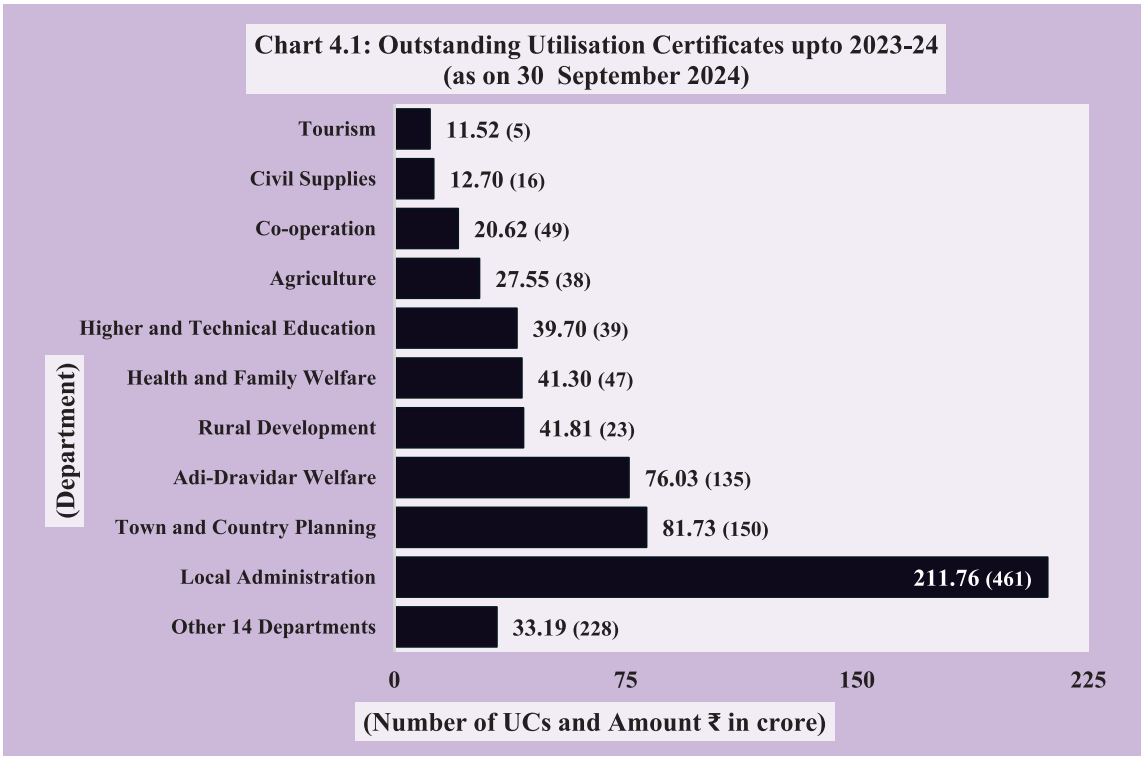
Year	Opening Balance	Amount	Closing Balance	Amount
up to 2019-20	445	218.06	523	255.37
2020-21	523	255.37	684	347.36
2021-22	684	347.36	849	461.46
2022-23	849	461.46	1,191	597.91
2023-24	1,191	597.91	588*	593.26*

* UCs for the GIA disbursed during 2023-24 become due only during 2024-25

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

The details of department-wise break-up of UCs pending are depicted in **Chart 4.1**.

[2] Rule 238 (1) of the General Financial Rules, 2017.



(Figures in brackets indicate number of UCs)
(Source: Data furnished by the Directorate of Accounts and Treasuries)

Pendency of 746 UCs for an aggregate amount of ₹ 369.52 crore pertained to departments of Adi-Dravidar Welfare, Local Administration and Town and Country Planning.

Non-submission of the UCs meant there is no assurance that the expenditure against the grants has actually been incurred for the purpose for which it was authorised and fraught with the risk of misappropriation of funds. UT Government should monitor this aspect closely and hold the concerned persons accountable for non-submission of UCs.

Government stated (April 2025) that strict instructions had been issued to Departments to clear the long pending cases and pendency of UCs had been reduced to 1,041 items involving ₹ 499.73 crore.

4.5 Non-adjustment of Temporary Advances

The Drawing and Disbursing Officers (DDOs) draw temporary advances for the purpose of meeting contingent and miscellaneous expenditure either on the authority of standing orders or specific sanctions of UT Government. As per Rule 323(2) of the GFR, 2017, 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 on 31 March 2024, 1,868 advances aggregating to ₹ 312.05 crore were pending as per the records of the Directorate of Accounts and Treasuries, Puducherry. Age-wise analysis of the pending advances is given in **Table 4.5**.

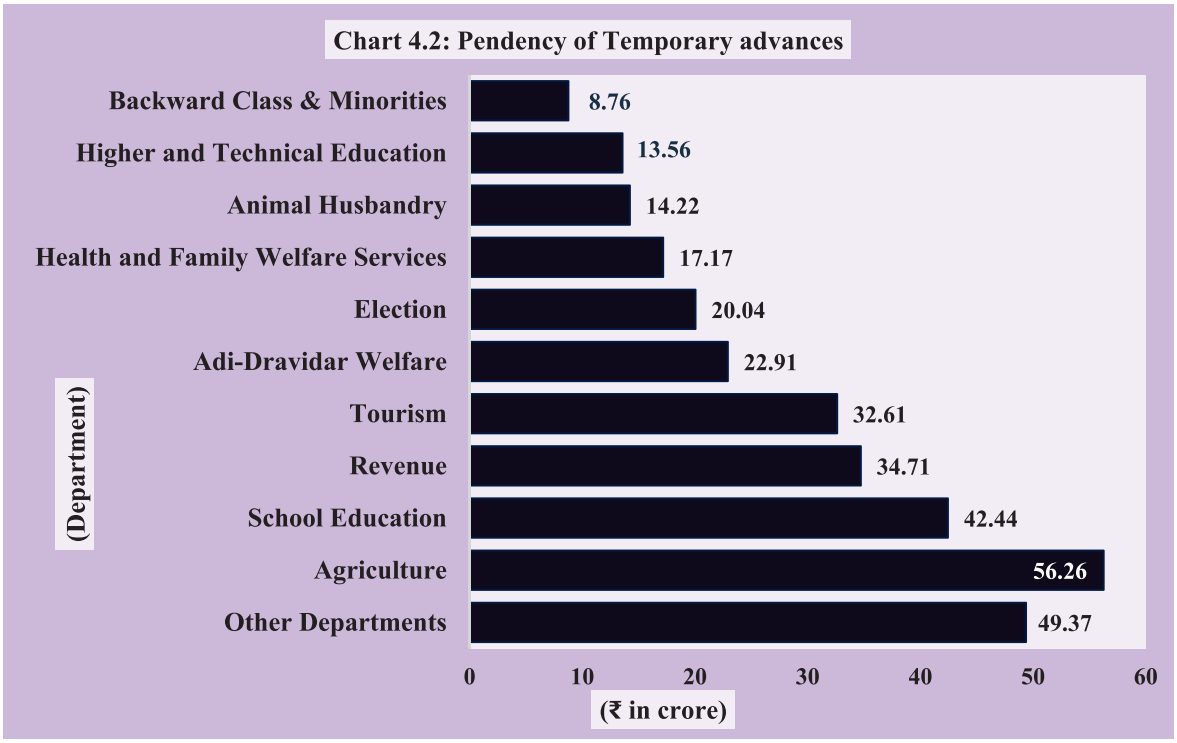
Table 4.5: Age-wise analysis of pending advances

Sl. No.	Pendency	Number of advances	Amount (₹ in crore)
1	More than 10 years	362	21.07
2	More than five years but less than 10 years	281	16.40
3	More than one year but less than five years	435	79.64
4	Less than one year	790	194.94
Total		**1,868**	**312.05**

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

The department-wise details of pending advances are depicted in **Chart 4.2**.

Chart 4.2: Pendency of Temporary advances



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

The pendency in respect of 362 advances involving ₹ 21.07 crore for more than 10 years indicated serious laxity on the part of the departments in enforcing the provisions contemplated for adjustment of the advances. Further, there is no assurance that the expenditure of ₹ 312.05 crore has actually been incurred during the financial year for the purpose for which it was authorised by the

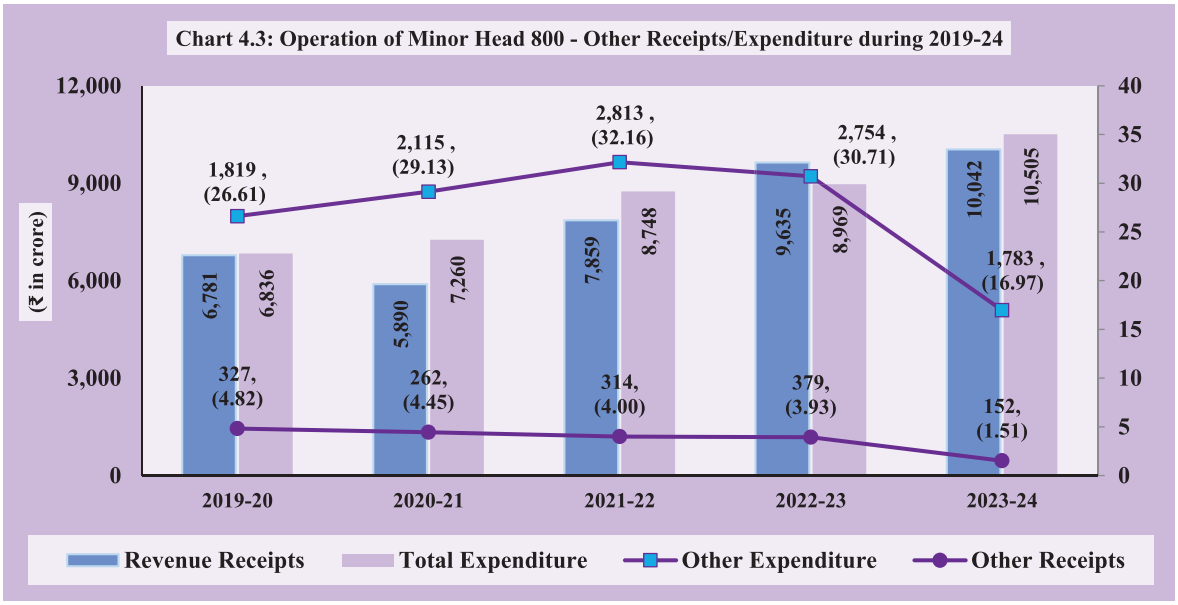
Legislature. Advances drawn and not accounted for, had increased the possibility of wastage/misappropriation/malfeasance, etc.

Government stated (April 2025) that periodic meetings with DDOs of the Departments concerned had been conducted and instructed them to clear the long pending advances at the earliest. It was further stated that unadjusted Temporary Advances have been reduced to 1,106 items amounting to ₹ 136.86 crore.

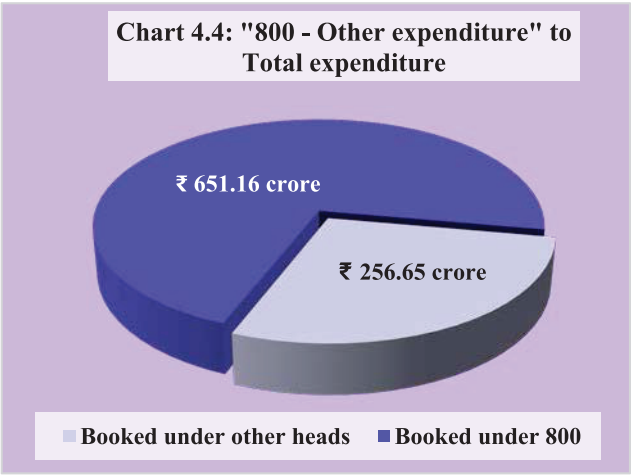
4.6 Indiscriminate use of Minor Head '800'

Minor Head 800 - Other Receipts/Other Expenditure are intended to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of minor head '800' is to be discouraged since it renders the accounts opaque.

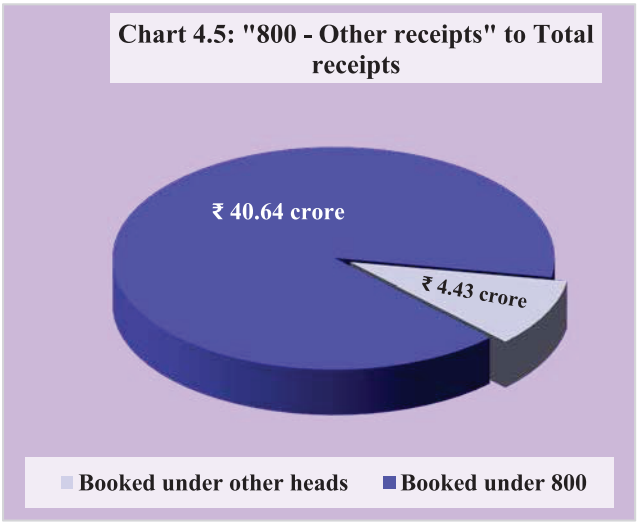
The details of total revenue expenditure/receipts incurred and the expenditure/ receipts booked under the Minor Head "800 - Other expenditure/receipts" and its percentage to revenue receipts/expenditure for the years 2019-20 to 2023-24 are given in **Chart 4.3**.



Figures in bracket indicates percentages to Revenue Receipts/Revenue Expenditure
(Source: Finance Accounts of respective years)



During 2023-24, under 21 Major Heads (8 Revenue Heads and 13 Capital Heads), expenditure aggregating to ₹ 651.16 crore (71.73 *per cent* of the total expenditure of ₹ 907.81 crore under these heads) were classified under the minor head "800 - Other expenditure'. A major portion of the expenditure under "2216 - Housing", "2217 - Urban Development", "2405 - Fisheries", "4215 - Capital Outlay on Water supply and Sanitation" and "5054 - Capital Outlay on Roads and Bridges", were classified under the omnibus minor head '800 - Other expenditure', instead of depicting the same under relevant minor heads below the functional major heads. The details are given in **Appendix 4.1**.



Similarly, under 12 Major heads, Revenue receipts aggregating to ₹ 40.64 crore (90.17 *per cent* of the total receipt of ₹ 45.07 crore under these heads), were classified under the minor head '800 - Other receipts'. The entire receipts under "0059 - Public Works", "0235 - Social Security and Welfare", "0702 - Minor irrigation", "1051 - Ports and Light Houses", "1054 - Roads and Bridges" and "1456 - Civil Supplies" were classified under the omnibus minor head '800 - Other Receipts' instead of depicting the same under relevant minor heads. The details are given in **Appendix 4.2**.

Classification of an amount of ₹ 691.80 crore under the omnibus minor head "800 - Other Expenditure/Receipts" reflected lack of transparency in financial reporting.

There had been improvement during the current year in respect of reduction in opening of the minor heads of accounts under "800-Other expenditure" by 72 *per cent*.

Government stated (April 2025) that out of 21 major heads of expenditure, appropriate heads of account had been created for 11 major heads and in respect of remaining major heads in BE 2025-26, action would be taken in the coming financial years. Government also stated that necessary instructions would be issued to the departments concerned to reduce the use of minor head '800- other receipts'.

Issues related to disclosure

4.7 Submission of Accounts/Separate Audit Reports of Autonomous Bodies

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 (DPC Act), as per para 88 of Regulations on Audit and Accounts, 2020, the Government/Heads of the Department are required to furnish to the Accountant General every year, detailed information about the financial assistance aggregating ₹ 10 lakh or more given to various institutions, the purposes for which the assistance was given and the total expenditure of these institutions. These details were not furnished by the departments to audit as prescribed. However, based on the details collected from Directorate of Accounts and Treasuries, the institutions are identified for the purpose of conducting audit.

The audit of accounts of 70 autonomous bodies is conducted under Section 14 and 15 of the CAG's DPC Act, 1971. The audit of accounts of two autonomous bodies/authorities in the UT of Puducherry is conducted under Section 19(2) of the CAG's DPC Act, 1971.

As of March 2024, 18 accounts pertaining to Autonomous Bodies/Authorities were pending for finalisation. The details of the accounts, which were due and not received are given in **Appendix 4.3** and their age-wise pendency is presented in **Table 4.6**.

Table 4.6: Age-wise arrears of annual accounts due from Autonomous Bodies/Authorities

Sl. No.	Pendency in number of years	Number of Bodies/Authorities
1	More than 5 years	14
2	5 - 3 years	4
	Total	**18**

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

Due to non-furnishing of details by the Departments and non-submission of annual accounts by Autonomous Bodies/Authorities, the utilisation of Government grants for the intended purposes could not be ensured. Non-submission of accounts violates Rule 236 of the GFR, 2017. The delay in finalisation and submission of accounts would hamper audit in assuring the Legislature that the grants were being utilised for the intended objective.

Government stated (April 2025) that all Heads of Autonomous bodes/ Authorities had been addressed (March 2025) to take appropriate actions for submission of Accounts to Audit office in time.

4.8 Misappropriations, losses, thefts, etc.

Rule 33 and 34 of GFR, 2017 stipulate that Heads of Offices should report any loss or shortage in public moneys and property due to misappropriation, loss, theft and defalcation to the next higher authority as well as to the Statutory Audit Officer.

The departments of UT Government reported 316 cases of misappropriation, loss and defalcation upto March 2024, involving Government money amounting to ₹ 28.89 crore on which final action was pending. The department-wise breakup of the pending cases and the nature of cases is given in **Appendix 4.4**. The Electricity Department accounted for large number of cases (257 cases) involving an amount of ₹ 27.14 crore.

Seven Departments[3] have not furnished the details regarding cases of misappropriation, loss and defalcation for 2023-24. Hence, last year's data has been shown.

The age-profile of the pending cases of theft and misappropriation/loss are summarised in **Table 4.7**.

Table 4.7: Age-wise profile of misappropriation/losses and defalcation

Range in years	Number of cases	Amount involved (₹ in lakh)
More than 25	90	2.90
20-25	96	9.02
15-20	55	210.21

[3] (i) Adi-dravidar Welfare, (ii)Agriculture and Farmers Welfare, (iii) Industries and Commerce, (iv) Police, (v) Public Works, (vi) Rural Development and (vii) Local Administration.

Range in years	Number of cases	Amount involved (₹ in lakh)
10-15	22	2,497.14
5 - 10	34	36.10
0 - 5	19	133.49
Total	**316**	**2,888.86**

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

The reasons for pendency in outstanding cases of theft and misappropriation/ losses are given in **Table 4.8**.

Table 4.8: Reasons for outstanding cases of theft and misappropriation/loss and defalcation

Reasons for the pendency		Number of cases	Amount (₹ in lakh)
(i)	Awaiting departmental and criminal investigation	20	71.49
(ii)	Departmental actions initiated but not finalised/ pending in Courts of Law	24	2,750.84
(iii)	Awaiting orders for recovery or write-off	272	66.53
Total		**316**	**2,888.86**

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

In respect of 44 cases of misappropriation, theft/loss of materials, amounting to ₹ 28.22 crore, FIRs were lodged, but results of the investigations are awaited.

4.9 Follow-up action on Union Territory Finances Audit Report

Separate Report on UT Finances is being prepared from the year 2008-09 onwards and presented to UT Legislature. The UT Finances Audit Reports for the year upto 2022-23 have been tabled in the UT Legislature. The Public Accounts Committee (PAC) had discussed the reports till the year 2016-17. Paragraphs (112) were pending discussion by PAC from 2017-18 to 2022-23.

4.10 Conclusion

Utilisation certificates and Temporary advances

Non-submission of UCs (₹ 597.91 crore) indicates the failure of the departmental officers to comply with the rules to ensure accountability besides defeating the intended objective of providing these grants. This assumes greater importance if such UCs were pending against Grants-in-Aid meant for capital creation.

The non-adjustment of Temporary Advances involving substantial amounts (₹ 312.05 crore drawn and pending over a period of years) indicated laxity on the part of departmental officers in enforcing the codal provisions regarding adjustment of the advances.

(Paragraphs 4.4 and 4.5)

Indiscriminate use of Minor Head '800'

Out of Revenue expenditure of ₹ 10,066 crore, an amount of ₹ 1,783 crore (16.97 *per cent*) has been booked under the Minor Head "800 - Other expenditure". In 21 Major heads, out of the total expenditure of ₹ 907.81 crore, an amount of ₹ 651.16 crore (71.73 *per cent*) has been booked under the Minor Head "800 - Other expenditure".

Similarly, out of Revenue receipts of ₹ 10,042 crore, an amount of ₹ 152 crore (1.51 *per cent*) has been booked under the Minor Head "800 - Other receipts". In 12 Major heads, out of the total receipt of ₹ 45.07 crore, an amount of ₹ 40.64 crore (90.17 *per cent*) was classified under the Minor head '800 - Other receipts'.

(Paragraph 4.6)

Non-submission of accounts by Autonomous bodies

As of March 2024, 18 accounts pertaining to Autonomous Bodies/Authorities were pending for finalisation and the extent of arrears ranged from one year to more than five years. Due to non-furnishing of details by the Departments and non-submission of annual accounts by Autonomous Bodies/Authorities, the utilisation of Government grants for the intended purposes could not be ensured.

(Paragraph 4.7)

Misappropriations, losses, thefts, etc.

The Departments of UT Government reported 316 cases of misappropriation, loss and defalcation up to March 2024, involving Government money amounting to ₹ 28.89 crore on which final action was pending. The Electricity Department accounted for 257 cases involving an amount of ₹ 27.14 crore. In respect of 44 cases of misappropriation, theft/loss of materials, amounting to ₹ 28.22 crore, FIRs were lodged, but results of the investigations are awaited.

(Paragraph 4.8)

4.11 Recommendations

- *The UT Government should ensure that Controlling Officers submit UCs and adjust temporary advances in time and fix responsibility on those who failed to do so. Government should consider adopting a suitable module in Budget Estimation Allocation and Monitoring System to ensure timely submission of UCs and adjustment of advances.*
- *The UT Government should ensure that the Receipts/Expenditure are booked under the relevant Minor Heads instead of indiscriminately booking under the Minor Head '800'.*
- *The UT Government should fix responsibility on the Autonomous Bodies concerned for pendency of accounts.*

Chennai,
The 18 June 2025

(R. THIRUPPATHI VENKATASAMY)
Principal Accountant General (Audit - II),
Tamil Nadu and Puducherry

Countersigned

New Delhi,
The 25 June 2025

(K. SANJAY MURTHY)
Comptroller and Auditor General of India

APPENDICES

Appendix 2.1

(Reference: Paragraph 2.1; Page 17)

Time series data on the Union Territory Government Finances

(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
(1)	(2)	(3)	(4)	(5)	(6)
Part A. Receipts					
1. Revenue Receipts	**6,781 (77)**	**5,890 (63)**	**7,859 (72)**	**9,635 (81)**	**10,042 (82)**
(i) Tax Revenue	**2,475 (37)**	**1,948 (33)**	**3,236 (41)**	**3,574 (37)**	**3,889 (39)**
Goods and Services Tax (GST)	781	433	1,273	1,151	1,354
Taxes on Agricultural Income	Nil	Nil	Nil	Nil	Nil
Taxes on Sales, Trade, etc.	596	549	656	748	755
State Excise	868	798	1,096	1,403	1,488
Taxes on Vehicles	139	84	99	137	159
Stamp Duty and Registration Fees	88	82	111	134	132
Land Revenue	2	2	1	1	1
Taxes on Goods and Passengers	Nil	Nil	Nil	Nil	Nil
(ii) Non-Tax Revenue	**1,638 (24)**	**1,460 (25)**	**2,184 (28)**	**1,964 (20)**	**2,535 (25)**
(iii) State's share of Union taxes and duties	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**
(iv) Grants-in-aid from Government of India	**2,668 (39)**	**2,482 (42)**	**2,439 (31)**	**4,097 (43)**	**3,618 (36)**
2. Miscellaneous Capital Receipts	**Nil**	**Nil**	**Nil**	**Nil**	Nil
3. Recoveries of Loans and Advances	**Nil**	**Nil**	**Nil**	**Nil**	Nil
4. Total Revenue and Non-debt capital receipts (1+2+3)	**6,781**	**5,890**	**7,859**	**9,635**	**10,042**
5. Public Debt Receipts	**1,044 (12)**	**2,529 (27)**	**2,516 (23)**	**1,271 (11)**	**1,269 (11)**
External Debt	Nil	Nil	Nil	Nil	Nil
Internal Debt and Market Loan	1,043	1,787	1,420	1,271	1,237
Net transactions under Ways and Means Advances and Overdrafts	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	1	742	1,096	Nil	32
6. Total Receipts in the Consolidated Fund (4+5)	**7,825**	**8,419**	**10,375**	**10,906**	**11,311**

	2019-20	2020-21	2021-22	2022-23	2023-24
(1)	(2)	(3)	(4)	(5)	(6)
7. Contingency Fund Receipts	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**
8. Public Account Receipts	**928 (11)**	**906 (10)**	**568 (5)**	**1,030 (8)**	**872 (7)**
9. Total Receipts of UT (6+7+8)	**8,753**	**9,325**	**10,943**	**11,936**	**12,183**
Part B. Expenditure/Disbursement					
10. Revenue expenditure	**6,836 (78)**	**7260 (78)**	**8,748 (84)**	**8,969 (77)**	**10,066 (82)**
(i) General Services (including interest payments)	2,313	2,432	2,787	2,915	3,107
(ii) Social Services	2,440	2,450	2,761	3,379	3,813
(iii) Economic Services	2,083	2,378	3,200	2,675	3,146
(iv) Grants-in-aid and Contributions	Nil	Nil	Nil	Nil	Nil
11. Capital expenditure	**327 (4)**	**240 (3)**	**163 (2)**	**317 (3)**	**439 (4)**
(i) General Services	21	39	16	25	49
(ii) Social Services	160	87	58	99	119
(iii) Economic Services	146	114	89	193	271
12. Disbursement of Loans and Advances	**Nil**	**5**	**Nil**	**Nil**	**Nil**
13. Total (10+11+12)	**7,163**	**7,505**	**8,911**	**9,286**	**10,505**
14. Repayments of Public Debt	**762 (9)**	**838 (9)**	**891 (9)**	**1,472 (13)**	**957 (8)**
External debt	--	--	--	--	--
Internal Debt (excluding Ways and Means Advances and Overdrafts)	611	719	1,420	1,256	718
Net transactions under Ways and Means Advances and Overdraft	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	151	119	1,096	216	239
15. Appropriation to Contingency Fund	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**
16. Total disbursement out of Consolidated Fund (13+14+15)	**7,925**	**8,343**	**9,802**	**10,758**	**11,462**
17. Contingency Fund disbursements	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**
18. Public Account disbursements	**807 (9)**	**950 (10)**	**567 (5)**	**827 (7)**	**762 (6)**
19. Total disbursement by UT (16+17+18)	**8,732**	**9,293**	**10,369**	**11,585**	**12,224**

	2019-20	2020-21	2021-22	2022-23	2023-24
(1)	(2)	(3)	(4)	(5)	(6)
Part C. Deficits					
20. Revenue deficit(-)/Revenue surplus (+) (1-10)	**(-) 55**	**(-) 1,370**	**(-) 889**	**666**	**(-) 24**
21. Fiscal deficit (-)/Fiscal surplus (+) (4-13)	**(-) 381**	**(-) 1,615**	**(-) 1,052**	**349**	**(-) 463**
22. Primary deficit (-)/surplus (+) (21+23)	**308**	**(-) 858**	**(-) 175**	**1,134**	**304**
Part D. Other data					
23. Interest payments (included in revenue expenditure)	**690**	**757**	**877**	**785**	**767**
24. Financial Assistance to local bodies etc.	**779**	**780**	**512**	**630**	**667**
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)	**36,999**	**36,180**	**40,903**	**44,700**	**47,902**
28. Outstanding fiscal liabilities (year-end)	**9,449**	**10,894**	**12,593**	**12,640**	**13,084**
29. Outstanding guarantees (year-end) (including interest)	**44**	**43**	**35**	**26**	**28**
30. Maximum amount guaranteed (year-end)	**63**	**53**	**53**	**54**	**54**
31. Number of incomplete projects	**74**	**58**	**60**	**19**	**47**
32. Capital blocked in incomplete projects	**151.53**	**212.95**	**124.93**	**105.60**	**229.30**
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
Own Tax revenue/GSDP	6.69	5.38	7.91	8.00	8.12
Non-Tax Revenue/GSDP	4.43	4.04	5.34	4.39	5.29
Central Transfers/GSDP	Nil	Nil	Nil	Nil	Nil
II Expenditure Management					
Total Expenditure/GSDP	19.36	20.74	21.79	20.77	21.93
Total Expenditure/Revenue Receipts	105.63	127.42	113.26	96.38	104.61
Revenue Expenditure/Total Expenditure	95.43	96.74	98.28	96.59	95.82

	2019-20	2020-21	2021-22	2022-23	2023-24
(1)	(2)	(3)	(4)	(5)	(6)
Expenditure on Social Services/Total Expenditure	36.30	33.80	31.64	37.45	37.43
Expenditure on Economic Services/Total Expenditure	31.12	33.20	36.91	30.89	32.53
Capital Expenditure/Total Expenditure	4.57	3.20	1.83	3.41	4.18
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(-) 0.15	(-) 3.79	(-) 2.17	1.49	(-) 0.05
Fiscal deficit (surplus)/GSDP	(-) 1.03	(-) 4.46	(-) 2.57	0.78	(-) 0.97
Primary Deficit (surplus) /GSDP	0.83	(-) 2.37	(-) 0.43	2.54	0.63
Revenue Surplus/Fiscal Surplus	14.44	84.83	84.51	190.83	5.18
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP (in *per cent*)	25.54	28.04*	26.30*	24.17*	23.48*
Fiscal Liabilities/RR (in *per cent*)	139	185	160	130	130
Debt Redemption (Principal +Interest)/ Total Debt Receipts (in *per cent*)	139	63	70	177	136
V Other Fiscal Health Indicators					
Return on Investment (₹ in crore)	Nil	0.09	0.09	0.75	0.90
Financial Assets/Liabilities	0.89	0.78	0.78	0.78	0.78
Revenue Expenditure /Revenue Receipts	101	123	111	93	100

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

* excluding back to back loans of ₹ 742 crore for the year 2020-21 and ₹ 1,096 crore for the year 2021-22

Appendix 3.1

(Reference: Paragraph 3.1; Page 67)

Glossary of important Budget related terms

1. ***'Accounts' or 'actuals' of a year* -** are the amounts of receipts and disbursements for the financial year beginning on April 1st and ending on March 31st following, as finally recorded in the Accounting authority's books (as audited by CAG). Provisional Accounts refers to the unaudited accounts.

2. ***'Administrative approval' of a scheme, proposal or work* -** is the formal acceptance thereof by the competent authority for the purpose of incurring expenditure. Taken with the provision of funds in the budget, it operates as a financial sanction to the work during that particular year in which the Administrative Approval is issued.

3. ***'Annual financial statement'* -** Also referred to as Budget means the statement of estimated receipts and expenditure of the UT Government for each financial year, laid before the UT Legislature.

4. ***'Appropriation'* -** means the amount authorized by the UT Legislature for expenditure under different primary unit of appropriation or part thereof placed at the disposal of a disbursing officer.

5. ***'Charged Expenditure'* -** means such expenditure as is not to be submitted to the vote of the Legislature under the provisions of the Constitution.

6. ***'Consolidated Fund of UT'* -** All revenues of the UT Government, loans raised by it and all moneys received in repayment of loans form the Consolidated Fund of UT. No moneys out of this Fund can be appropriated except in accordance with the law and for the purposes and in the manner provided in the Constitution.

7. ***'Contingency Fund'*** is in the nature of an imprest. The Contingency Fund is intended to provide advances to the executive/Government to meet unforeseen expenditure arising in the course of a year pending its authorisation by the UT Legislature. The amounts drawn from the Contingency Fund are recouped after the UT Legislature approves it through the Supplementary Demands.

8. **'*Controlling Officer (Budget)'* -** means an officer entrusted by a Department with the responsibility of controlling the incurring of expenditure and/or the collection of revenue. The term includes the Heads of Department and also the Administrators.

9. ***'Drawing and Disbursing Officer' (DDO)* -** means a Head of Office and also any other Officer so designated by the Finance Department of the UT Government, to draw bills and make payments on behalf of the UT Government. The term shall also include a Head of Department where he himself discharges such function.

10. **'*Excess Grant'* -** Excess grant means the amount of expenditure over and above the provision allowed through the original/supplementary grant, that requires

regularisation by obtaining excess grant from the UT Legislature under Section 30 of UT Act, 1963.

11. ***'New Service' -*** New Service means expenditure arising out of a new policy decision, not brought to the notice of UT Legislature earlier, including a new activity or a new form of investment.

12. **'*New Instrument of Service'-*** means relatively large expenditure arising out of important expansion of an existing activity.

13. ***'Public Accounts'-*** means the Public Account referred to in Section 47 A of UT Act, 1963. The receipts and disbursements such as deposits, reserve funds, remittances, etc., which do not form part of the Consolidated Fund are included in the Public Account. Disbursements from the Public Account are not subject to vote by the UT Legislature, as they are not moneys issued out of the Consolidated Fund of UT.

14. ***'Re-appropriation' -*** means the transfer, by a competent authority, of savings from one unit of appropriation to meet additional expenditure under another unit within the same grant or charged appropriation.

15. ***'Revised Estimate' -*** is an estimate of the probable receipts or expenditure for a financial year, framed in the course of that year, with reference to the transactions already recorded and anticipation for the remainder of the year in the light of the orders already issued.

16. ***'Supplementary Demands for Grants' -*** means the statement of supplementary demands laid before the legislature, showing the estimated amount of further expenditure necessary in respect of a financial year over and above the expenditure authorized in the Annual Financial Statement for that year. The demand for supplementary may be token, technical or substantive/cash.

17. ***'Cash Supplementary'*** is over and above the original budget provisions and results in enhancement of the allocation for the Demand/Grant. It should be obtained as a last resort and after proper due diligence. Presently, this method is followed by the UT.

18. There are four Sections in each Demand *i.e.,* Revenue Voted, Revenue Charged, Capital Voted and Capital Charged. **'*Technical Supplementary*'**, after obtaining the approval of the UT Legislature, allows to utilise the savings of one of the Sections for any other Section.

19. **'*Token Supplementary*'** allows to utilise the savings within the same section of the grant.

20. ***'Major Head' -*** means a Major Head of account for the purpose of recording and classifying the receipts and disbursements of the UT. A Major Head, particularly the one falling within the Consolidated Fund, generally corresponds to a 'function' of Government such as Agriculture, Education, Health, etc.

21. ***'Sub-Major Head'*** **-** means an intermediate head of account introduced between a Major Head and the Minor Heads under it, when the Minor Heads are numerous and can conveniently be grouped together under such intermediate Head.

22. ***'Minor Head'*** **-** means a head subordinate to a Major Head or a Sub-Major Head. A Minor Head subordinate to a Major Head identifies a 'programme' undertaken to achieve the objectives of the function represented by the Major Head.

23. ***'Sub-Head'*** **-** means a unit of account next subordinate to a Minor Head which normally denotes the scheme or organisation under that Minor Head or programme.

24. ***'Major Work***' **-** means an original work, the estimated cost of which exclusive of departmental charges exceeds the amount as notified by the Government from time to time.

25. ***'Minor Work'*** **-** means an original work, the estimated cost of which exclusive of departmental charges does not exceed the amount as notified by the Government from time to time.

26. ***'Modified Grant or Appropriation'*** **-** means the sum allotted to any Sub-Head of Appropriation as it stands after Re-Appropriation or the sanction of an Additional or Supplementary Grant by competent authority.

27. ***'Supplementary or Additional Grant or Appropriation'*** **-** means a provision included in an Appropriation Act, during the course of a financial year, to meet expenditure in excess of the amount previously included in an Appropriation Act for that year.

28. ***'Schedule of New Expenditure'*** **-** means a statement of items of new expenditure proposed for inclusion in the Budget for the ensuing year.

29. ***'Token demand'*** **-** means a demand made to the Assembly for a nominal or token sum when, for example, it is proposed to meet the entire expenditure on a new service from savings out of the sanctioned budget grant.

Appendix 3.2

(Reference: Paragraph 3.3.3; Page 75)

Details of grants where supplementary provision of ₹ 50 lakh or more proved excessive

(₹ in crore)

Sl. No.	Name of the Grant	Original	Supple-mentary	Provision	Expen-diture	Savings
(A) Revenue – Voted						
1	01 - Adi Dravidar Welfare	179.38	14.72	194.10	186.03	8.07
2	03 - Agriculture and Forest	166.16	4.80	170.96	160.27	10.69
3	04 - Animal Husbandry	76.21	1.69	77.90	75.92	1.98
4	05 - Art and Culture	25.32	3.84	29.16	26.77	2.39
5	07 - Civil Supplies	246.16	22.06	268.22	249.98	18.24
6	10 - Education	1,198.51	118.28	1,316.79	1,247.35	69.44
7	12 - Electricity	1,891.80	333.07	2,224.87	2,223.58	1.29
8	13 - Finance	1,469.60	21.16	1,490.76	1,455.09	35.67
9	14 - Fisheries	95.01	1.66	96.67	78.80	17.87
10	17 - Home	382.29	19.44	401.73	374.19	27.54
11	20 - Industries	74.79	0.63	75.42	74.15	1.27
12	24 - Local Administration	450.78	236.59	687.37	450.68	236.69
13	27 - Public Works	365.84	34.13	399.97	394.73	5.24
14	29 - Rural Development	99.14	55.95	155.09	59.95	95.14
15	32 - State Taxation	40.03	1.06	41.09	37.57	3.52
16	35 - Town and Country Planning	54.22	7.93	62.15	59.50	2.65
17	38 - Women and Child Development	691.63	23.14	714.77	670.39	44.38
18	39 - Building Programmes	9.02	0.86	9.88	8.33	1.55
Total (A)		**7,515.89**	**901.01**	**8,416.90**	**7,833.28**	**583.62**
(B) Revenue – Charged						
20	03 - Agriculture and Forest	1.00	1.04	2.04	1.00	1.04
Total (B)		**1.00**	**1.04**	**2.04**	**1.00**	**1.04**

Sl. No.	Name of the Grant	Original	Supple-mentary	Provision	Expen-diture	Savings
(C) Capital - Voted						
24	09 - Cooperation	0.16	2.15	2.31	0.08	2.23
25	10 - Education	4.68	2.41	7.09	3.15	3.94
26	14 - Fisheries	11.64	19.11	30.75	26.13	4.62
24	17 - Home	26.29	2.77	29.06	21.61	7.45
25	21 - Labour and Employment	0.75	0.58	1.33	0.67	0.66
26	22 - Law and Justice	0.90	0.73	1.63	0.32	1.31
Total (C)		**44.42**	**27.75**	**72.17**	**51.96**	**20.21**
(D) Capital - Charged						
24	17 - Home	-	6.76	6.76	0.04	6.72
25	21 - Labour and Employment	921.12	37.37	958.49	956.74	1.75
Total (D)		**921.12**	**44.13**	**965.25**	**956.78**	8.47
Grand Total		**8,482.43**	**973.93**	**9,456.36**	**8,843.02**	**613.34**

(Source: Appropriation Accounts of 2023-24)

Appendix 3.3

(Reference: Paragraph 3.3.3; Page 75)

Supplementary provision of ₹ 50 lakh or more proved partially unnecessary

(₹ in lakh)

Sl. No.	Grant No.	Head of account					Original	Supple-mentary	Total Provision	Expen-diture	Savings in Supple-mentary
1	01	2225	01	789	48	01	0.00	275.00	275.00	143.41	131.59
2	01	2225	01	789	49	01	0.00	309.94	309.94	138.76	171.18
3	03	2245	02	101	01	02	0.01	288.80	288.81	280.52	8.29
4	05	2205	00	101	01	01	666.94	338.00	1,004.94	958.57	46.37
5	07	2408	01	102	08	01	17,425.56	362.91	17,788.47	17,606.71	181.76
6	08	4075	00	800	01	01	133.00	108.95	241.95	212.67	29.28
7	09	4425	00	001	02	01	0.00	182.15	182.15	2.10	180.05
8	10	2202	03	103	01	01	1,372.90	900.00	2,272.90	2,241.82	31.08
9	10	2202	03	103	03	01	2,674.98	1,390.00	4,064.98	4,056.78	8.20
10	10	2202	03	103	05	01	3,022.96	1,840.00	4,862.96	4,774.38	88.58
11	10	2202	03	103	30	01	2,432.26	1,091.00	3,523.26	3,441.77	81.49
12	10	2203	00	105	01	01	964.77	208.00	1,172.77	1,169.23	3.54
13	10	2203	00	105	10	01	4,313.16	1,350.00	5,663.16	5,598.27	64.89
14	10	2203	00	112	05	01	6,083.59	2,700.00	8,783.59	8,357.72	425.87
15	10	2203	00	112	06	02	812.99	280.00	1,092.99	1,064.22	28.77
16	10	2236	02	102	03	02	243.61	63.00	306.61	282.70	23.91
17	10	4202	01	001	01	01	33.00	201.00	234.00	231.83	2.17
18	11	2015	00	105	01	01	894.31	630.00	1,524.31	1523.09	1.22
19	12	2049	60	101	01	01	580.00	367.58	947.58	947.58	0.00
20	12	2801	05	800	01	02	16,000.00	2,000.00	18,000.00	18,000.00	0.00
21	14	2405	00	103	05	02	70.21	140.00	210.21	205.94	4.27
22	15	4070	00	800	01	01	85.00	65.00	150.00	146.94	3.06
23	15	4070	00	800	03	06	0.00	59.48	59.48	55.70	3.78
24	17	2055	00	104	02	01	8,229.00	1,944.30	10,173.30	9,488.75	684.55
25	17	4055	00	207	01	01	1,076.78	257.87	1,334.65	1,119.75	214.90

Sl. No.	Grant No.	Head of account					Original	Supple-mentary	Total Provision	Expen-diture	Savings in Supple-mentary
26	20	2851	00	104	01	01	34.35	63.09	97.44	97.02	0.42
27	23	4075	00	800	01	01	70.00	72.60	142.60	109.07	33.53
28	24	2217	05	191	04	01	0.00	2,500.00	2,500.00	2,499.69	0.31
29	24	2217	05	191	05	01	0.00	14,068.00	14,068.00	7,600.00	6,468.00
30	24	2217	80	800	15	01	0.00	66.00	66.00	35.50	30.50
31	27	2059	80	001	05	01	30.96	1,215.00	1,245.96	1,242.77	3.19
32	34	5452	01	800	02	02	0.00	1,679.00	1,679.00	1,678.29	0.71
33	35	2216	80	103	01	01	0.00	80.00	80.00	79.78	0.22
34	35	2216	80	789	11	01	466.80	534.00	1,000.80	901.80	99.00
35	38	2235	02	102	13	01	253.30	515.18	768.48	671.97	96.51
36	38	2235	60	102	01	01	32,865.57	929.00	33,794.57	33,042.18	752.39
Total							**1,00,836.01**	**39,074.85**	**1,39,910.86**	**1,30,007.28**	**9,903.58**

Appendix 3.4

(Reference: Paragraph 3.3.3; Page 75)

Supplementary provision of ₹ 10 lakh or more proved wholly unnecessary

(₹ in lakh)

Sl. No.	Grant No.	Head of Account					Original	Supple-mentary	Provision	Expen-diture	Savings	Savings in Original
1	03	2415	01	277	02	02	0.00	104.00	104.00	0.00	104.00	0.00
2	03	4401	00	800	06	04	0.00	671.00	671.00	0.00	671.00	0.00
3	03	4406	01	102	05	02	0.00	29.30	29.30	0.00	29.30	0.00
4	05	2202	05	800	01	01	177.49	29.09	206.58	152.97	53.61	24.52
5	07	3456	00	102	05	01	0.00	93.25	93.25	0.00	93.25	0.00
6	07	3456	00	104	03	01	0.00	1,500.00	1,500.00	0.00	1,500.00	0.00
7	09	4425	00	001	01	01	13.50	20.90	34.40	5.21	29.19	8.29
8	10	2202	03	107	06	07	2,970.00	480.00	3,450.00	2,642.68	807.32	327.32
9	10	2236	02	102	03	01	1,067.15	11.00	1,078.15	1,060.58	17.57	6.57
10	10	4202	01	201	01	01	20.00	22.00	42.00	6.43	35.57	13.57
11	14	2405	00	103	05	01	352.43	25.93	378.36	341.89	36.47	10.54
12	16	2210	01	001	01	01	10.00	16.76	26.76	2.76	24.00	7.24
13	17	4055	00	800	03	01	145.60	16.45	162.05	89.45	72.60	56.15
14	21	4250	00	201	03	01	23.00	23.00	46.00	20.45	25.55	2.55
15	22	4070	00	800	01	01	3.65	22.50	26.15	0.00	26.15	3.65
16	22	4075	00	800	01	01	50.00	40.00	90.00	30.48	59.52	19.52
17	24	2215	01	102	01	01	1,360.00	215.00	1,575.00	0.00	1,575.00	1,360.00
18	24	2215	01	102	02	01	136.00	21.89	157.89	8.22	149.67	127.78
19	29	2505	02	101	01	01	800.00	5,200.00	6,000.00	730.37	5,269.63	69.63
20	29	2505	02	789	01	01	405.12	375.00	780.12	405.12	375.00	0.00
21	29	2505	02	789	04	01	270.00	20.08	290.08	75.26	214.82	194.74
22	34	5452	80	001	01	01	0.00	10.00	10.00	0.00	10.00	0.00
23	35	2216	80	800	02	02	0.00	33.10	33.10	0.00	33.10	0.00
24	38	4235	02	102	01	01	5.00	40.30	45.30	3.78	41.52	1.22
25	39	3451	00	091	01	01	0.00	40.00	40.00	0.00	40.00	0.00
Total							**7,808.94**	**9,060.55**	**16,869.49**	**5,575.65**	**11,293.84**	**2,233.29**

Appendix 3.5

(Reference: Paragraph 3.3.4; Page 76)

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

(₹ in lakh)

Sl. No.	Grant No.	Head of account					Provision	Re-appropriation	Expenditure	Savings in Provision
1	01	2225	01	277	17	01	500.00	90.00	172.71	327.29
2	01	2225	01	789	37	01	0.01	74.87	0.00	0.01
3	01	4225	01	789	04	01	0.01	17.99	0.00	0.01
4	03	2401	00	109	09	01	0.01	58.12	0.00	0.01
5	03	2401	00	800	18	02	0.01	99.99	0.00	0.01
6	03	4401	00	001	01	01	0.01	46.99	0.00	0.01
7	03	4406	01	102	05	01	10.02	33.00	0.00	10.02
8	05	2205	00	107	09	01	170.57	10.55	156.08	14.49
9	07	3456	00	102	05	01	93.25	35.75	0.00	93.25
10	09	2852	08	195	01	03	149.97	22.65	82.62	67.35
11	10	2202	01	789	07	01	202.07	51.62	176.61	25.46
12	10	2202	02	109	18	01	10,774.54	86.29	10,212.25	562.29
13	10	2202	02	109	18	02	2,684.94	50.77	2,659.30	25.64
14	10	2202	02	113	02	01	292.24	38.54	219.19	73.05
15	10	2202	02	113	05	01	0.02	231.31	0.00	0.02
16	10	2202	02	113	06	01	0.02	154.20	0.00	0.02
17	10	2202	02	789	09	01	102.57	22.80	77.84	24.73
18	10	2202	02	789	13	01	0.02	49.93	0.00	0.02
19	10	2202	02	789	14	01	0.02	33.28	0.00	0.02
20	10	2202	03	103	03	01	4,064.98	17.69	4,056.78	8.20
21	10	2202	80	001	07	02	40.00	11.01	25.19	14.81
22	10	2203	00	103	01	01	173.77	16.83	162.75	11.02
23	10	2203	00	105	01	01	1,172.77	22.05	1,169.23	3.54
24	10	2236	02	102	05	04	135.95	10.47	119.51	16.44
25	10	4202	01	203	13	02	25.00	15.01	24.98	0.02
26	14	2405	00	103	05	01	378.36	43.60	341.89	36.47
27	14	2405	00	800	01	02	44.05	296.45	29.77	14.28

Sl. No.	Grant No.	Head of account					Provision	Re-appropriation	Expendi-ture	Savings in Provision
28	14	2405	00	800	20	01	1,111.25	17.54	960.92	150.33
29	14	2405	00	800	22	01	1,352.00	77.00	809.00	543.00
30	16	2210	02	800	01	01	708.59	102.61	197.08	511.51
31	16	2211	00	001	02	01	536.01	32.00	466.73	69.28
32	17	2055	00	001	04	01	1,695.00	98.16	1,576.48	118.52
33	17	2055	00	104	02	01	10,173.30	123.73	9,488.75	684.55
34	17	2055	00	109	01	02	1,626.00	58.30	1,555.57	70.43
35	17	2055	00	115	01	01	3,367.00	66.70	3,247.66	119.34
36	17	2056	00	101	01	02	141.00	26.82	109.93	31.07
37	17	4055	00	207	01	01	1,334.65	188.40	1,119.75	214.90
38	17	4055	00	800	03	01	162.05	65.40	89.45	72.60
39	17	4070	00	800	01	01	28.85	71.25	0.04	28.81
40	22	2014	00	105	04	02	6.00	20.20	5.84	0.16
41	22	2014	00	105	04	04	2.80	12.84	1.57	1.23
42	22	2014	00	114	01	01	154.11	13.14	150.53	3.58
43	24	2215	01	102	01	01	1,575.00	172.00	0.00	1,575.00
44	24	2215	01	102	02	01	157.89	12.79	8.22	149.67
45	27	4059	01	051	13	01	25.00	18.00	0.00	25.00
46	27	4216	01	106	01	01	600.00	90.00	142.67	457.33
47	28	2245	80	001	05	02	55.30	32.60	41.76	13.54
48	29	2505	02	101	07	01	600.00	100.45	156.64	443.36
49	29	2505	02	101	08	01	0.01	62.99	0.00	0.01
50	29	2505	02	101	15	01	0.01	20.99	0.00	0.01
51	29	2505	02	789	03	01	0.01	26.99	0.00	0.01
52	29	2505	02	789	04	01	290.08	10.12	75.26	214.82
53	31	2235	60	107	01	01	1,162.27	23.19	945.73	216.54
54	32	2039	00	001	01	02	194.20	10.95	186.45	7.75
55	35	2216	80	800	02	01	84.10	18.70	58.50	25.60
56	38	2235	02	102	13	01	768.48	34.82	671.97	96.51
57	38	2235	02	102	27	01	300.00	105.67	102.79	197.21

Sl. No.	Grant No.	Head of account					Provision	Re-appropriation	Expendi-ture	Savings in Provision
58	38	2235	02	102	28	01	400.00	131.00	262.42	137.58
59	38	2235	02	102	29	01	390.00	127.77	154.18	235.82
60	38	2235	02	103	06	02	79.00	30.00	78.98	0.02
61	38	2235	02	103	06	04	51.00	20.00	1.00	50.00
62	38	2235	02	103	40	01	0.01	18.63	0.00	0.01
63	38	2235	02	789	48	01	0.01	57.92	0.00	0.01
64	38	2235	02	789	49	01	0.01	35.52	0.00	0.01
65	39	4202	04	105	01	01	50.00	20.00	40.37	9.63
66	39	4225	03	277	01	02	700.00	22.62	0.00	700.00
67	39	4401	00	800	01	01	40.00	20.00	38.97	1.03
68	39	4801	05	800	02	01	26.00	39.00	5.38	20.62
Total							**50,962.17**	**3,878.57**	**42,437.29**	**8,524.88**

Appendix 3.5

(Reference: Paragraph 3.3.4; Page 77)

(b) Re-appropriation of ₹ 10 lakh or more made where no expenditure were incurred

(₹ in lakh)

Sl. No.	Grant No	Head of Account					Provision	Re-appro-priation	Total	Expendi-ture	Savings in Provision
1	01	2225	01	789	37	01	0.01	74.87	74.88	0.00	0.01
2	01	4225	01	789	04	01	0.01	17.99	18.00	0.00	0.01
3	03	2401	00	109	09	01	0.01	58.12	58.13	0.00	0.01
4	03	2401	00	800	18	02	0.01	99.99	100.00	0.00	0.01
5	03	4401	00	001	01	01	0.01	46.99	47.00	0.00	0.01
6	03	4406	01	102	05	01	10.02	33.00	43.02	0.00	10.02
7	07	3456	00	102	05	01	93.25	35.75	129.00	0.00	93.25
8	10	2202	02	113	05	01	0.02	231.31	231.33	0.00	0.02
9	10	2202	02	113	06	01	0.02	154.20	154.22	0.00	0.02
10	10	2202	02	789	13	01	0.02	49.93	49.95	0.00	0.02
11	10	2202	02	789	14	01	0.02	33.28	33.30	0.00	0.02
12	24	2215	01	102	01	01	1,575.00	172.00	1,747.00	0.00	1,575.00
13	27	4059	01	051	13	01	25.00	18.00	43.00	0.00	25.00
14	29	2505	02	101	08	01	0.01	62.99	63.00	0.00	0.01
15	29	2505	02	101	15	01	0.01	20.99	21.00	0.00	0.01
16	29	2505	02	789	03	01	0.01	26.99	27.00	0.00	0.01
17	38	2235	02	103	40	01	0.01	18.63	18.64	0.00	0.01
18	38	2235	02	789	48	01	0.01	57.92	57.93	0.00	0.01
19	38	2235	02	789	49	01	0.01	35.52	35.53	0.00	0.01
20	39	4225	03	277	01	02	700.00	22.62	722.62	0.00	700.00
Total							**2,403.46**	**1,271.09**	**3,674.55**	**0.00**	**2,403.46**

Appendix 3.5

(Reference: Paragraph 3.3.4; Page 77)

(c) Re-appropriation of ₹ 10 lakh or more made where only token provision made and no expenditure incurred

(₹ in lakh)

Sl. No.	Grant No.	Head of Account					Provision	Re-appro-priation	Total	Expendi-ture	Savings in Provision
1	01	2225	01	789	37	01	0.01	74.87	74.88	0.00	0.01
2	01	4225	01	789	04	01	0.01	17.99	18.00	0.00	0.01
3	03	2401	00	109	09	01	0.01	58.12	58.13	0.00	0.01
4	03	2401	00	800	18	02	0.01	99.99	100.00	0.00	0.01
5	03	4401	00	001	01	01	0.01	46.99	47.00	0.00	0.01
6	10	2202	02	113	05	01	0.02	231.31	231.33	0.00	0.02
7	10	2202	02	113	06	01	0.02	154.20	154.22	0.00	0.02
8	10	2202	02	789	13	01	0.02	49.93	49.95	0.00	0.02
9	10	2202	02	789	14	01	0.02	33.28	33.30	0.00	0.02
10	29	2505	02	101	08	01	0.01	62.99	63.00	0.00	0.01
11	29	2505	02	101	15	01	0.01	20.99	21.00	0.00	0.01
12	29	2505	02	789	03	01	0.01	26.99	27.00	0.00	0.01
13	38	2235	02	103	40	01	0.01	18.63	18.64	0.00	0.01
14	38	2235	02	789	48	01	0.01	57.92	57.93	0.00	0.01
15	38	2235	02	789	49	01	0.01	35.52	35.53	0.00	0.01
Total							**0.19**	**989.72**	**989.91**	**0.00**	**0.19**

Appendix 3.6

(Reference: Paragraph 3.3.5.1; Page 77)

(a) Details of saving of ₹ one crore and above not surrendered

(₹ in crore)

Sl. No.	Grant No.	Description	Savings	Amount Surrendered	Amount not Surrendered
(A) Revenue - Voted					
1	01	Adi Dravidar Welfare	7.58	0.00	7.58
2	03	Agriculture and Forest	10.68	0.00	10.68
3	04	Animal Husbandry	1.97	0.00	1.97
4	05	Art and Culture	2.39	0.00	2.39
5	07	Civil Supplies	17.05	0.00	17.05
6	09	Cooperation	8.62	7.23	1.39
7	10	Education	69.08	0.00	69.08
8	12	Electricity	1.26	0.00	1.26
9	13	Finance	30.65	0.00	30.65
10	14	Fisheries	17.74	0.00	17.74
11	16	Health	60.80	28.15	32.66
12	17	Home	27.47	0.00	27.47
13	20	Industries	1.11	0.00	1.11
14	21	Labour and Employment	12.28	8.81	3.47
15	22	Law and Justice	10.13	4.69	5.44
16	24	Local Administration	233.40	0.00	233.40
17	27	Public Works	5.16	0.00	5.16
18	28	Revenue and District Administration	8.86	3.41	5.45
19	29	Rural Development	95.14	0.00	95.14
20	31	Social Welfare	12.27	4.10	8.17
21	32	State Taxation	3.50	0.00	3.50
22	33	Stationery and Printing	5.02	3.74	1.27
23	34	Tourism	3.91	2.34	1.57
24	35	Town and Country Planning	2.08	0.00	2.08

Sl. No.	Grant No.	Description	Savings	Amount Surrendered	Amount not Surrendered
25	38	Women and Child Development	35.26	0.00	35.26
26	39	Building Programmes	1.55	0.00	1.55
Total (A)			**684.96**	**62.47**	**622.49**
(B) Revenue - Charged					
27	03	Agriculture and Forest	1.04	0.00	1.04
28	26	Public Debt and Interest Payments	97.84	77.47	20.37
Total (B)			**98.88**	**77.47**	**21.41**
(C) Capital - Voted					
29	01	Adi Dravidar Welfare	2.73	0.30	2.43
30	03	Agriculture and Forest	1.75	0.00	1.75
31	09	Cooperation	2.22	0.00	2.22
32	10	Education	3.95	0.00	3.95
33	14	Fisheries	4.62	0.00	4.62
34	16	Health	91.66	66.21	25.45
35	17	Home	7.46	0.00	7.46
36	22	Law and Justice	1.31	0.00	1.31
37	27	Public Works	61.42	42.94	18.48
38	39	Building Programmes	92.04	67.01	25.03
Total (C)			**269.16**	**176.46**	**92.70**
(D) Capital Charged					
39	03	Agriculture and Forest	6.72	0.00	6.72
40	26	Public Debt and Interest Payments	1.75	0.00	1.75
Total (D)			**8.47**	**0.00**	**8.47**
Grand Total			**1,061.47**	**316.40**	**745.07**

Appendix 3.6

(Reference: Paragraph 3.3.5.1; Page 77)

(b) Details of cases where entire savings (₹ one crore and above) were not surrendered

(₹ in crore)

Sl. No.	Grant No.	Description	Savings	Amount Surrendered	Amount not Surrendered
(A) Revenue - Voted					
1	01	Adi Dravidar Welfare	7.58	0.00	7.58
2	03	Agriculture and Forest	10.68	0.00	10.68
3	04	Animal Husbandry	1.97	0.00	1.97
4	05	Art and Culture	2.39	0.00	2.39
5	07	Civil Supplies	17.05	0.00	17.05
6	10	Education	69.08	0.00	69.08
7	12	Electricity	1.26	0.00	1.26
8	13	Finance	30.65	0.00	30.65
9	14	Fisheries	17.74	0.00	17.74
10	17	Home	27.47	0.00	27.47
11	20	Industries	1.11	0.00	1.11
12	24	Local Administration	233.40	0.00	233.40
13	27	Public Works	5.16	0.00	5.16
14	29	Rural Development	95.14	0.00	95.14
15	32	State Taxation	3.50	0.00	3.50
16	35	Town and Country Planning	2.08	0.00	2.08
17	38	Women and Child Development	35.26	0.00	35.26
18	39	Building Programmes	1.55	0.00	1.55
Total (A)			**563.07**	**0.00**	**563.07**
(B) Revenue - Charged					
19	03	Agriculture and Forest	1.04	0.00	1.04
Total (B)			**1.04**	**0.00**	**1.04**
(C) Capital - Voted					
20	03	Agriculture and Forest	1.75	0.00	1.75
21	09	Co-operation	2.22	0.00	2.22
22	10	Education	3.95	0.00	3.95

Sl. No.	Grant No.	Description	Savings	Amount Surrendered	Amount not Surrendered
23	14	Fisheries	4.62	0.00	4.62
24	17	Home	7.46	0.00	7.46
25	22	Law and Justice	1.31	0.00	1.31
Total (C)			**21.31**	**0.00**	**21.31**
(D) Capital - Charged					
26	03	Agriculture and Forest	6.72	0.00	6.72
27	26	Public Debt and Interest Payments	1.75	0.00	1.75
Total (D)			**8.47**	**0.00**	**8.47**
Grand Total			**593.89**	**0.00**	**593.89**

Appendix 3.7

(Reference: Paragraph 3.3.5.2; Page 77)

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

(₹ in lakh)

Sl. No.	Grant No.	Head of account					Voted/ Charged	Provi-sion	Expen-diture	Savings	Surren-dered	Surrender (in *per cent*)
1	02	2012	03	101	01	01	C	47.00	0.00	47.00	29.00	61.70
2	02	4075	00	800	03	01	C	60.00	25.55	34.45	30.00	87.09
3	06	2052	00	092	07	01	V	20.70	3.36	17.34	11.71	67.51
4	07	5475	00	102	01	01	V	65.82	10.38	55.44	34.54	62.31
5	09	2852	08	195	01	01	V	505.63	188.00	317.63	293.00	92.25
6	09	2852	08	195	01	02	V	113.23	18.00	95.23	87.00	91.36
7	09	2852	08	195	01	03	V	149.97	82.62	67.35	90.00	133.63
8	09	2852	08	195	01	04	V	32.19	4.19	28.00	20.00	71.43
9	12	4801	05	800	47	01	V	285.00	66.47	218.53	218.42	99.95
10	12	4801	05	800	54	01	V	1,000.00	0.00	1,000.00	1,000.00	100.00
11	15	3451	00	090	01	01	V	335.00	137.98	197.02	189.00	95.93
12	16	4210	01	110	05	01	V	9,000.00	690.00	8,310.00	6,450.00	77.62
13	16	4210	04	107	02	01	V	300.97	35.89	265.08	171.01	64.51
14	21	2230	03	789	17	01	V	75.00	29.49	45.51	45.50	99.98
15	21	2230	03	789	19	01	V	69.70	0.00	69.70	69.00	99.00
16	21	2230	03	796	03	01	V	34.85	0.00	34.85	34.00	97.56
17	21	2230	03	800	02	01	V	13.00	0.00	13.00	12.00	92.31
18	21	2230	03	800	03	01	V	375.00	130.81	244.19	244.00	99.92
19	21	2230	03	800	04	01	V	305.45	0.00	305.45	300.00	98.22
20	25	3451	00	102	04	01	V	100.00	0.00	100.00	100.00	100.00
21	25	3454	02	001	01	02	V	121.77	51.96	69.81	61.68	88.35
22	25	3454	02	001	01	03	V	13.15	0.26	12.89	12.00	93.11
23	25	3454	02	001	01	04	V	13.15	0.38	12.77	12.60	98.67
24	27	2216	01	106	02	01	C	32.18	0.00	32.18	32.18	100.00
25	27	4059	01	051	01	01	V	213.00	73.00	140.00	138.00	98.57
26	27	4059	01	051	08	01	V	100.00	25.00	75.00	73.00	97.33

Sl. No.	Grant No.	Head of account					Voted/ Charged	Provi-sion	Expen-diture	Savings	Surren-dered	Surrender (in *per cent*)
27	27	4215	01	102	01	01	C	32.00	0.00	32.00	32.00	100.00
28	27	4216	01	106	01	01	V	600.00	142.67	457.33	545.00	119.17
29	27	4216	01	106	01	03	V	20.00	8.00	12.00	12.00	100.00
30	27	4217	60	001	01	02	V	1,200.00	0.00	1,200.00	1,200.00	100.00
31	27	4217	60	001	01	03	V	50.00	0.00	50.00	50.00	100.00
32	27	4217	60	001	01	04	V	250.00	0.00	250.00	250.00	100.00
33	27	4702	00	101	02	01	V	200.00	0.05	199.95	175.00	87.52
34	27	4702	00	800	02	02	V	1,000.00	0.00	1,000.00	1,000.00	100.00
35	27	5054	04	800	01	01	C	1,363.90	236.61	1,127.29	1,123.00	99.62
36	27	5054	04	800	01	03	C	182.00	0.00	182.00	114.09	62.69
37	29	4515	00	102	01	01	V	14.25	0.00	14.25	13.00	91.23
38	29	4515	00	102	01	02	V	20.00	0.00	20.00	20.00	100.00
39	30	5425	00	800	02	01	V	30.50	1.15	29.35	29.23	99.58
40	31	2235	02	104	13	01	V	46.62	0.00	46.62	46.00	98.67
41	31	4225	03	277	03	01	V	100.00	0.00	100.00	91.50	91.50
42	39	4059	01	051	03	01	V	955.25	0.00	955.25	955.00	99.97
43	39	4059	01	051	03	02	V	300.00	0.00	300.00	300.00	100.00
44	39	4059	01	051	03	03	V	45.01	0.00	45.01	45.00	99.98
45	39	4070	00	800	07	01	V	1,000.00	21.13	978.87	800.00	81.73
46	39	4202	01	800	02	01	V	200.00	52.00	148.00	100.00	67.57
47	39	4217	60	051	01	01	V	2,900.00	0.00	2,900.00	2,900.00	100.00
48	39	4225	03	277	01	01	V	680.00	0.00	680.00	650.00	95.59
49	39	4225	03	277	01	03	V	600.00	0.00	600.00	500.00	83.33
50	39	4235	02	101	02	01	V	273.16	0.00	273.16	270.00	98.84
51	39	5452	01	800	29	01	V	100.00	0.00	100.00	100.00	100.00
52	39	5452	01	800	34	03	V	100.00	0.00	100.00	50.92	50.92
Total								**25,644.45**	**2,034.95**	**23,609.50**	**21,129.38**	

Appendix 3.8

(Reference: Paragraph 3.3.5.3; Page 79)

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

(₹ in lakh)

Sl. No.	Grant No.	Head of account					V/C	Provision	Expenditure	Savings	Percentage of savings
1	01	2225	01	277	17	01	V	500.00	172.71	327.29	65.46
2	01	2225	01	789	24	01	V	123.40	0.00	123.40	100.00
3	01	2225	01	789	32	01	V	600.00	142.49	457.51	76.25
4	01	2225	01	789	32	02	V	150.00	48.51	101.49	67.66
5	01	2225	01	789	32	04	V	90.00	30.65	59.35	65.94
6	01	2225	01	789	41	01	V	300.00	0.00	300.00	100.00
7	01	2225	01	789	46	01	V	445.00	0.00	445.00	100.00
8	01	2225	01	789	49	01	V	309.94	138.76	171.18	55.23
9	01	4225	01	789	01	01	V	245.00	0.00	245.00	100.00
10	03	2401	00	105	04	01	V	80.00	10.00	70.00	87.50
11	03	2401	00	108	04	01	V	110.00	16.20	93.80	85.27
12	03	2401	00	109	07	01	V	200.00	3.25	196.75	98.38
13	03	2401	00	789	15	01	V	100.00	10.18	89.82	89.82
14	03	2401	00	800	16	01	V	300.00	14.82	285.18	95.06
15	03	2401	00	800	18	01	V	63.35	0.00	63.35	100.00
16	03	2402	00	102	02	01	V	80.00	10.30	69.70	87.13
17	03	2415	01	277	02	02	C	104.00	0.00	104.00	100.00
18	03	4401	00	800	06	04	C	671.00	0.00	671.00	100.00
19	03	4406	01	102	02	01	V	110.21	0.00	110.21	100.00
20	04	2403	00	101	01	04	V	94.05	25.90	68.15	72.46
21	04	2403	00	102	03	01	V	745.07	249.21	495.86	66.55
22	04	2403	00	102	03	02	V	168.40	36.45	131.95	78.35
23	04	2403	00	789	03	01	V	149.66	25.12	124.54	83.21
24	04	2403	00	800	09	01	V	204.00	10.44	193.56	94.88
25	04	2403	00	800	10	01	V	482.20	0.00	482.20	100.00
26	05	2205	00	107	08	01	V	50.02	0.00	50.02	100.00

Sl. No.	Grant No.	Head of account					V/C	Provision	Expenditure	Savings	Percentage of savings
27	07	3456	00	102	02	01	V	500.00	0.00	500.00	100.00
28	07	3456	00	102	05	01	V	93.25	0.00	93.25	100.00
29	07	3456	00	104	02	01	V	500.00	0.00	500.00	100.00
30	07	3456	00	104	03	01	V	1,500.00	0.00	1,500.00	100.00
31	07	3456	00	190	01	01	V	281.80	0.00	281.80	100.00
32	07	5475	00	102	01	01	V	65.82	10.38	55.44	84.22
33	09	2401	00	195	06	01	V	97.00	0.00	97.00	100.00
34	09	2852	08	195	01	01	V	505.63	188.00	317.63	62.82
35	09	2852	08	195	01	02	V	113.23	18.00	95.23	84.10
36	09	4425	00	001	02	01	V	182.15	2.10	180.05	98.85
37	10	2202	01	800	06	02	V	230.00	0.00	230.00	100.00
38	10	2202	02	789	08	02	V	106.11	0.00	106.11	100.00
39	10	2202	02	789	10	01	V	166.49	31.77	134.72	80.92
40	10	2202	02	800	10	02	V	326.25	0.00	326.25	100.00
41	10	2202	02	800	10	03	V	133.87	0.00	133.87	100.00
42	10	2202	03	789	14	01	V	120.00	0.00	120.00	100.00
43	10	2202	03	796	01	01	V	60.00	0.00	60.00	100.00
44	10	2202	03	800	02	01	V	420.00	0.00	420.00	100.00
45	10	2202	80	800	19	01	V	704.00	77.23	626.77	89.03
46	10	2202	80	800	20	01	V	693.00	51.49	641.51	92.57
47	10	2236	02	102	05	02	V	346.70	149.60	197.10	56.85
48	10	4202	01	203	08	01	V	84.00	4.34	79.66	94.83
49	12	4801	05	800	11	01	V	335.00	157.00	178.00	53.13
50	12	4801	05	800	47	01	V	285.00	66.47	218.53	76.68
51	12	4801	05	800	47	03	V	100.00	17.19	82.81	82.81
52	12	4801	05	800	54	01	V	1,000.00	0.00	1,000.00	100.00
53	13	2071	01	111	01	07	V	600.00	289.78	310.22	51.70
54	14	2405	00	789	01	01	V	82.50	0.00	82.50	100.00
55	14	2405	00	800	21	01	V	197.46	0.00	197.46	100.00
56	14	4405	00	104	02	01	V	700.00	266.56	433.44	61.92

Sl. No.	Grant No.	Head of account					V/C	Provision	Expenditure	Savings	Percentage of savings
57	14	4405	00	800	02	02	V	100.00	0.00	100.00	100.00
58	14	4405	00	800	03	01	V	100.00	0.00	100.00	100.00
59	15	3451	00	090	01	01	V	335.00	137.98	197.02	58.81
60	16	2210	01	102	05	03	V	151.28	73.77	77.51	51.24
61	16	2210	01	102	05	04	V	88.21	26.68	61.53	69.76
62	16	2210	02	800	01	01	V	708.59	197.08	511.51	72.19
63	16	2210	02	800	02	01	V	467.11	131.39	335.72	71.87
64	16	2210	05	105	10	01	V	500.00	0.00	500.00	100.00
65	16	2210	05	105	14	01	V	500.00	0.00	500.00	100.00
66	16	2210	06	101	20	03	V	99.75	37.20	62.55	62.70
67	16	2210	06	101	23	01	V	814.20	203.28	610.92	75.03
68	16	2210	06	101	23	02	V	216.00	35.23	180.77	83.69
69	16	2210	06	101	23	04	V	126.00	21.19	104.81	83.18
70	16	2210	80	004	02	01	V	188.38	0.00	188.38	100.00
71	16	2210	80	800	24	01	V	780.00	216.00	564.00	72.31
72	16	2210	80	800	25	01	V	520.00	144.00	376.00	72.31
73	16	4210	01	110	04	01	V	1,683.00	627.41	1,055.59	62.72
74	16	4210	01	110	05	01	V	9,000.00	690.00	8,310.00	92.33
75	16	4210	04	101	01	01	V	100.00	4.21	95.79	95.79
76	16	4210	04	107	02	01	V	300.97	35.89	265.08	88.08
77	17	2055	00	001	02	01	V	212.00	0.00	212.00	100.00
78	17	2055	00	001	02	02	V	56.75	0.00	56.75	100.00
79	17	2055	00	001	02	04	V	56.75	0.00	56.75	100.00
80	17	2055	00	001	04	02	V	134.00	66.89	67.11	50.08
81	17	2055	00	003	01	01	V	96.00	11.73	84.27	87.78
82	17	4055	00	207	02	01	V	235.02	4.64	230.38	98.03
83	17	4055	00	800	01	01	V	118.40	52.04	66.36	56.04
84	21	2230	03	101	24	01	V	208.83	26.11	182.72	87.50
85	21	2230	03	789	19	01	V	69.70	0.00	69.70	100.00
86	21	2230	03	800	03	01	V	375.00	130.81	244.19	65.12

Sl. No.	Grant No.	Head of account					V/C	Provision	Expenditure	Savings	Percentage of savings
87	21	2230	03	800	04	01	V	305.45	0.00	305.45	100.00
88	22	2014	00	105	02	03	V	313.66	153.39	160.27	51.10
89	22	4075	00	800	01	01	V	90.00	30.48	59.52	66.13
90	24	2215	01	102	01	01	V	1,575.00	0.00	1,575.00	100.00
91	24	2215	01	102	02	01	V	157.89	8.22	149.67	94.79
92	24	2215	01	789	04	01	V	440.00	0.00	440.00	100.00
93	24	2215	01	796	01	01	V	200.00	0.00	200.00	100.00
94	24	2217	80	191	18	01	V	203.80	0.00	203.80	100.00
95	24	2217	80	800	08	01	V	11,075.07	0.00	11,075.07	100.00
96	24	2217	80	800	09	01	V	4,442.00	0.00	4,442.00	100.00
97	25	3451	00	102	04	01	V	100.00	0.00	100.00	100.00
98	25	3454	02	001	01	02	V	121.77	51.96	69.81	57.33
99	26	2049	01	200	01	07	C	300.00	25.93	274.07	91.36
100	26	2049	01	200	05	07	C	400.00	173.81	226.19	56.55
101	26	2049	01	305	01	07	C	600.00	212.00	388.00	64.67
102	26	6002	00	208	01	07	C	400.00	0.00	400.00	100.00
103	26	6003	00	109	01	07	C	271.00	43.99	227.01	83.77
104	27	2702	02	190	01	01	V	71.69	0.00	71.69	100.00
105	27	4059	01	051	01	01	V	213.00	73.00	140.00	65.73
106	27	4059	01	051	08	01	V	100.00	25.00	75.00	75.00
107	27	4216	01	106	01	01	V	600.00	142.67	457.33	76.22
108	27	4217	60	001	01	02	V	1,200.00	0.00	1,200.00	100.00
109	27	4217	60	001	01	04	V	250.00	0.00	250.00	100.00
110	27	4702	00	101	02	01	V	200.00	0.05	199.95	99.98
111	27	4702	00	800	02	01	V	1,000.00	0.00	1,000.00	100.00
112	27	4702	00	800	02	02	V	1,000.00	0.00	1,000.00	100.00
113	27	4711	03	800	04	01	V	400.00	100.00	300.00	75.00
114	27	5054	04	789	02	01	V	190.00	83.89	106.11	55.85
115	27	5054	04	800	01	01	C	1,363.90	236.61	1,127.29	82.65
116	27	5054	04	800	01	03	C	182.00	0.00	182.00	100.00

Sl. No.	Grant No.	Head of account					V/C	Provision	Expenditure	Savings	Percentage of savings
117	27	5054	04	800	05	02	V	600.00	264.71	335.29	55.88
118	27	5054	04	800	09	02	V	2,800.00	1,004.01	1,795.99	64.14
119	27	5054	04	800	09	03	V	400.00	160.00	240.00	60.00
120	28	2029	00	101	07	01	V	52.56	0.00	52.56	100.00
121	29	2505	02	101	01	01	V	6,000.00	730.37	5,269.63	87.83
122	29	2505	02	101	04	01	V	600.00	0.00	600.00	100.00
123	29	2505	02	101	07	01	V	600.00	156.64	443.36	73.89
124	29	2505	02	789	04	01	V	290.08	75.26	214.82	74.06
125	29	2515	00	800	08	01	V	100.00	0.00	100.00	100.00
126	29	2515	00	800	11	01	V	4,000.00	1,249.10	2,750.90	68.77
127	31	2225	03	190	05	01	V	137.34	30.37	106.97	77.88
128	31	2225	03	277	07	01	V	700.00	297.47	402.53	57.50
129	31	2225	03	277	09	01	V	100.00	17.09	82.91	82.91
130	31	2225	03	789	05	01	V	100.00	48.99	51.01	51.01
131	31	4225	03	277	03	01	V	100.00	0.00	100.00	100.00
132	35	2216	80	800	04	02	V	63.70	0.00	63.70	100.00
133	35	2216	80	800	19	02	V	316.20	100.80	215.40	68.12
134	35	2216	80	800	19	04	V	206.40	32.40	174.00	84.30
135	35	2217	80	800	10	01	V	61.60	0.00	61.60	100.00
136	38	2235	02	102	10	01	V	500.00	240.02	259.98	52.00
137	38	2235	02	102	20	01	V	170.00	26.24	143.76	84.56
138	38	2235	02	102	27	01	V	300.00	102.79	197.21	65.74
139	38	2235	02	102	29	01	V	390.00	154.18	235.82	60.47
140	38	2235	02	103	18	01	V	61.78	0.00	61.78	100.00
141	38	2235	02	103	20	01	V	110.00	54.99	55.01	50.01
142	38	2235	02	103	28	01	V	348.54	0.00	348.54	100.00
143	38	2235	02	103	30	01	V	200.00	0.00	200.00	100.00
144	38	2235	02	104	12	01	V	818.28	0.00	818.28	100.00
145	38	2235	02	789	46	01	V	70.00	0.00	70.00	100.00
146	38	2236	02	101	01	02	V	213.26	104.40	108.86	51.05

Sl. No.	Grant No.	Head of account					V/C	Provision	Expenditure	Savings	Percentage of savings
147	39	4059	01	051	03	01	V	955.25	0.00	955.25	100.00
148	39	4059	01	051	03	02	V	300.00	0.00	300.00	100.00
149	39	4070	00	800	02	01	V	100.00	39.75	60.25	60.25
150	39	4070	00	800	03	01	V	402.50	43.39	359.11	89.22
151	39	4070	00	800	04	02	V	100.00	11.18	88.82	88.82
152	39	4070	00	800	07	01	V	1,000.00	21.13	978.87	97.89
153	39	4202	01	203	01	01	V	100.00	33.89	66.11	66.11
154	39	4202	01	800	02	01	V	200.00	52.00	148.00	74.00
155	39	4217	60	051	01	01	V	2,900.00	0.00	2,900.00	100.00
156	39	4225	03	277	01	01	V	680.00	0.00	680.00	100.00
157	39	4225	03	277	01	02	V	700.00	0.00	700.00	100.00
158	39	4225	03	277	01	03	V	600.00	0.00	600.00	100.00
159	39	4235	02	101	02	01	V	273.16	0.00	273.16	100.00
160	39	4403	00	800	01	01	V	100.00	0.00	100.00	100.00
161	39	4405	00	102	01	01	V	60.00	0.00	60.00	100.00
162	39	5425	00	800	02	01	V	200.00	0.00	200.00	100.00
163	39	5452	01	800	29	01	V	100.00	0.00	100.00	100.00
164	39	5452	01	800	34	03	V	100.00	0.00	100.00	100.00
165	39	5452	01	800	35	03	C	105.00	0.00	105.00	100.00
Total								**92,497.38**	**11,560.63**	**80,936.75**	**87.50**

V/C: Voted/Charged

Appendix 3.9

(Reference: Paragraph 3.4.4; Page 89)

Rush of Expenditure

(₹ in lakh)

Sl. No	Grant No	Head of Account					Description	Total Expenditure	Expenditure for March 2024	Percentage
1	01	2225	01	789	27	01	Providing Civic and Basic Amenities to the areas of Scheduled Castes	1,748.53	1,748.53	100.00
2	01	2225	01	789	27	02	Providing Civic and Basic Amenities to the areas of Scheduled Castes	761.42	761.42	100.00
3	01	2225	01	789	27	04	Providing Civic and Basic Amenities to the areas of Scheduled Castes	88.83	88.83	100.00
4	01	2225	01	789	32	01	Award of various scholarship, stipend and incentive to SC students	142.49	130.73	91.75
5	01	2225	01	789	33	01	Financial assistance to Pondicherry Adi-Dravidar Development Corporation	898.94	453.03	50.40
6	01	2225	01	789	43	01	Grant of full fees to the eligible SC and ST students irrespective of their family income in any private school recognised by Government including Government aided Schools and to pursue Higher / Professional courses in Colleges and Universities	4,759.38	3,179.35	66.80
7	01	2225	01	789	48	01	Post-Matric Scholarship for SC students (CSS)	143.41	143.41	100.00
8	03	2401	00	110	02	01	Scheme for promoting crop insurance	450.00	450.00	100.00
9	03	2401	00	789	01	02	Crop Production Technology	99.58	54.05	54.28
10	04	2403	00	102	01	02	Key Village Blocks Units, Frozen Semen Bank and Integrated Cross Breeding System	330.17	250.61	75.90
11	04	2403	00	102	01	04	Key Village Blocks Units, Frozen Semen Bank and Integrated Cross Breeding System	55.60	55.26	99.37
12	04	2403	00	102	07	01	Assistance towards payment of Farmer's share to establish pregnancies using Sexed In-Vitro Fertilisation embryo Transfer under Rashtriya Gokul Mission ABIP-IVF-ET	64.00	64.00	100.00
13	04	2403	00	789	10	01	Cattle and Buffalo Development - Key Village Blocks Units, Frozen Semen Bank and Integrated Cross Breeding System	144.75	144.75	100.00
14	05	2205	00	102	05	01	Financial Assistance to Pondicherry Institute of Linguistics and Culture	310.42	182.52	58.80
15	09	2852	08	195	01	03	Assistance to Consumer Cooperatives	82.62	82.62	100.00
16	09	2852	08	201	01	01	Assistance to Pondicherry Co-operative Sugar Mill	309.00	309.00	100.00
17	10	2202	01	108	01	01	Free supply of books, stationery, uniforms and foot wear to poor children	1,152.50	819.42	71.10
18	10	2202	01	108	01	02	Free supply of books, stationery, uniforms and foot wear to poor children	228.14	142.01	62.25

Sl. No	Grant	Head of Account					Description	Total Expenditure	Expenditure for March 2024	Percentage
19	10	2202	01	108	01	03	Free supply of books, stationery, uniforms and foot wear to poor children	73.72	57.01	77.34
20	10	2202	01	112	01	01	Pradhan Mantri Poshan Shakti Nirman (PM Poshan) (CSS) (Central Share)	514.20	293.84	57.15
21	10	2202	01	112	02	01	Pradhan Mantri Poshan Shakti Nirman (PM Poshan) (CSS) (State Share)	242.59	173.28	71.43
22	10	2202	01	113	01	01	Samagra Shiksha - Elementary Education (CSS)	804.80	690.72	85.83
23	10	2202	01	113	02	01	Samagra Shiksha - Elementary Education (CSS) (State Share)	602.71	460.48	76.40
24	10	2202	01	789	03	01	Free Supply of Books, Stationery, Uniforms and Footwear to poor Students	373.37	285.50	76.46
25	10	2202	01	789	03	02	Free Supply of Books, Stationery, Uniforms and Footwear to poor Students	110.29	61.19	55.48
26	10	2202	01	789	05	01	Pradhan Mantri Poshan Shakti Nirman (PM Poshan) (CSS) (Central Share)	119.84	68.49	57.15
27	10	2202	01	789	07	01	Samagra Shiksha - Elementary Education (CSS) (Central Share)	176.61	159.19	90.14
28	10	2202	01	789	08	01	Samagra Shiksha - Elementary Education (CSS) (State Share)	122.48	106.13	86.65
29	10	2202	02	113	01	01	Samagra Shiksha - Secondary Education (CSS)	287.45	166.38	57.88
30	10	2202	02	113	02	01	Samagra Shiksha - Secondary Education (CSS) (State Share)	219.19	110.92	50.61
31	10	2202	02	789	08	01	Free distribution of laptop computers to school students	637.38	637.38	100.00
32	10	2202	02	800	10	01	Free distribution of laptop computers to school students	1,976.38	1,976.38	100.00
33	10	2202	80	789	14	01	PM schools for rising of India (CSS)(State Share)	83.95	59.97	71.43
34	10	2236	02	789	02	01	Provision of Breakfast to Poor Students studying in Govt/ Govt. Aided Schools	112.38	82.10	73.05
35	10	2236	02	789	03	01	Midday meals to school students	114.43	74.96	65.51
36	10	4202	01	001	01	01	Directorate of School Education	231.83	169.11	72.95
37	13	4070	00	800	01	01	Directorate of Accounts and Treasuries	122.96	63.09	51.31
38	14	2405	00	103	05	02	Development of Marine Fisheries through mechanisation and Reimbursement of Sales Tax on HSD Oil and assistance to small scale fishermen	205.94	140.43	68.19
39	15	4070	00	800	01	01	Chief Secretariat	146.94	108.10	73.57
40	15	4070	00	800	03	06	New Delhi Guest House	55.70	55.70	100.00
41	16	2210	01	789	05	01	Government Pharmacy	651.93	354.39	54.36
42	16	2210	02	101	05	03	Setting up of Rajiv Gandhi Ayurveda Medical College	1,390.09	835.35	60.09

Sl. No	Grant	Head of Account					Description	Total Expenditure	Expenditure for March 2024	Percentage
43	16	2210	02	800	01	01	National Mission on Ayush including Mission on Medicinal Plants (CSS)	197.08	197.08	100.00
44	16	2210	02	800	02	01	Matching Grant as State Share to AYUSH (CSS) (State Share)	131.39	131.39	100.00
45	16	2210	80	789	04	01	National Rural Health Mission (CSS)	922.00	750.00	81.34
46	16	2210	80	789	06	01	National Rural Health Mission (CSS)(State Share)	629.29	566.51	90.02
47	16	2210	80	800	25	01	PM Ayushman Bharat Health Infrastructure Mission (CSS) (State Share)	144.00	96.00	66.67
48	16	4210	01	110	04	01	Government Pharmacy	627.41	331.22	52.79
49	16	4210	01	110	05	01	Government Pharmacy (Negotiated Loan)	690.00	690.00	100.00
50	16	4210	01	110	07	01	Government Pharmacy (Negotiated Loan) (State Share)	216.90	216.90	100.00
51	16	4210	01	800	01	01	Health and Family Welfare Services	106.25	83.60	78.68
52	17	4055	00	207	01	01	Office of the Director General of Police	1,119.75	1,001.73	89.46
53	17	4070	00	800	04	01	Fire Protection and Control	653.33	634.53	97.12
54	20	2851	00	800	06	01	Motivation of entrepreneurs to start Industries and Fiscal assistance to Industries	753.12	741.24	98.42
55	20	2851	00	800	06	02	Motivation of entrepreneurs to start Industries and Fiscal assistance to Industries	142.28	133.95	94.14
56	20	2852	08	202	02	01	Assistance to Pondicherry Textile Corporation	3,692.41	2,561.79	69.38
57	20	2852	08	202	03	01	Assistance to Swedeshee - Bharathee Textile Mills	411.75	334.74	81.30
58	24	2217	05	191	04	01	Disposal of legacy waste and ISWM programmes under NGT	2,499.69	2,056.08	82.25
59	24	2217	05	191	05	01	Smart Cities Mission (CSS) (State Share) (Negotiated Loan)	7,600.00	7,600.00	100.00
60	24	2217	05	191	06	01	City Investments to Innovate, Integrate and Sustain (CSS) (State Share) (Negotiated Loan)	3,272.00	3,272.00	100.00
61	24	2217	80	800	12	01	City Investments to Innovate, Integrate and Sustain (CSS	6,400.00	3,200.00	50.00
62	24	2217	80	800	14	01	Implementation of AMRUT (2.0) Mission by Local Administration Department. (CSS)	1,640.20	1,640.20	100.00
63	25	3451	00	102	03	01	Establishment of Project Monitoring Unit for Infrastructure	69.52	53.77	77.35
64	26	2049	03	104	01	07	Interest on State Provident Funds	4,427.32	4,206.06	95.00
65	26	2049	03	108	01	07	Interest on Union Territory Government Employees Group Insurance Schem	623.15	623.15	100.00
66	26	6004	02	101	02	07	Loans for Tsunami Rehabilitation Programme - Repayment	372.00	300.00	80.65

Sl. No	Grant	Head of Account					Description	Total Expenditure	Expenditure for March 2024	Percentage
67	27	2059	80	001	05	01	Payment of Current Consumption Charges, Water Consumption Charges, Telephone Charges, etc.,	1,242.77	1,205.06	96.97
68	27	2059	80	001	05	02	Payment of Current Consumption Charges, Water Consumption Charges, Telephone Charges, etc.,	926.23	900.77	97.25
69	27	2702	01	800	02	02	Maintenance and Special Repairs	100.00	60.64	60.64
70	27	3054	04	800	04	02	Maintenance of District and Other Roads	250.00	151.03	60.41
71	27	4215	01	800	03	01	Creation of Infrastructural facilities (Negotiated Loan)	1,500.00	756.17	50.41
72	27	4215	01	800	03	02	Creation of Infrastructural facilities (Negotiated Loan)	1,813.41	1,309.18	72.19
73	27	4216	01	106	01	01	Construction of quarters for Government Servants	142.67	89.63	62.82
74	27	4711	01	103	01	01	Embankment Schemes	290.50	188.27	64.81
75	27	4711	03	103	01	01	Drainage Schemes	399.90	265.40	66.37
76	27	4711	03	800	04	01	Creation of infrastructural facilities (Negotiated Loan)	100.00	100.00	100.00
77	27	5054	04	800	02	01	Rural Roads	232.47	116.49	50.11
78	27	5054	04	800	09	02	Creation of infrastructural facilities (Negotiated Loan)	1,004.01	846.15	84.28
79	29	2505	02	101	01	01	Mahatma Gandhi National Rural Employment Guarantee Act (CSS Flagship)	730.37	365.19	50.00
80	29	2505	02	101	14	01	Mahatma Gandhi National Rural Employment Guarantee Act - Admin (CSS Flagship)	107.80	53.90	50.00
81	29	2515	00	102	10	01	Shyama Prasad Mukherji Rurban Mission (CSS) (State Share)	376.00	376.00	100.00
82	31	2225	03	277	07	01	Free Distribution of Cycles to all 9th Standard Students	297.47	294.20	98.90
83	31	2235	02	101	37	01	Supply of motorised tricycles to the differently abled persons	109.37	109.37	100.00
84	31	2235	02	104	07	01	Distribution of blanket and chappal to poor senior citizens	290.93	290.93	100.00
85	31	2235	02	789	10	01	Distribution of blanket and chappal to poor senior citizens	69.95	69.95	100.00
86	34	3452	80	104	05	01	Grant in aid to Pondicherry Institute of Hospitality Crafts	68.77	68.77	100.00
87	34	5452	01	800	02	02	Acquisition of Land for Tourism Projects	1,678.29	1,243.00	74.06
88	35	2216	80	789	11	02	Housing for All - Pradhan Manthri Awas Yojana (Central Share) (CSS)	154.80	154.80	100.00
89	35	2216	80	789	11	04	Housing for All - Pradhan Manthri Awas Yojana (Central Share) (CSS)	52.20	52.20	100.00

Sl. No	Grant	Head of Account					Description	Total Expenditure	Expenditure for March 2024	Percentage
90	35	2216	80	800	02	01	Slum upgradation Programme / Economically Weaker Section Housing Scheme	58.50	58.50	100.00
91	35	2216	80	800	19	02	Housing for All - Pradhan Manthri Awas Yojana (Central Share) (CSS)	100.80	100.80	100.00
92	35	2216	80	800	23	02	Housing for All - Pradhan Manthri Awas Yojana (State Share) (CSS)	334.00	186.60	55.87
93	38	2236	02	101	01	02	Nutrition component of Integrated Child Development Services	104.40	68.46	65.58
94	38	2236	02	101	06	01	Nutrition Component	1,157.47	870.63	75.22
95	38	2236	02	789	01	01	Nutrition component of Integrated Child Development Services	129.26	99.12	76.69
96	39	4055	00	211	01	02	Construction of Police Stations /Out Posts / Quarters	77.53	51.21	66.06
97	39	4055	00	211	01	03	Construction of Police Stations /Out Posts / Quarters	67.00	50.95	76.05
98	39	4202	01	800	02	01	Creation of Infrastructural facilities (Negotiated Loan)	52.00	52.00	100.00
99	39	4202	03	800	01	01	Physical Education	794.43	740.28	93.18
100	39	5452	01	800	52	02	Construction of Tourist Home	56.52	55.39	98.00
101	39	5452	01	800	52	04	Construction of Tourist Home	66.10	54.52	82.49
								73,423.68	**59,127.13**	**80.53**

Appendix 3.10

(Reference: Paragraph 3.4.5.2; Page 92)

Provision of funds provided through Re-appropriation in Grant No. 24 - Local Administration

(₹ in lakh)

Head of Account				Budget Estimate	Supple-mentary	Total Provision	Surrender	Re-appro-priation	Total	Expenditure	Saving/ Excess	percentage of Savings in Re-appropriation	
2215	01	102	01	1,360.00	215.00	1,575.00	0.00	172.00	1,747.00	0.00	-1,747.00	1015.70	More than 100 *per cent*
2215	01	102	02	136.00	21.89	157.89	0.00	12.79	170.68	8.22	-162.46	1270.19	
2217	80	001	07	477.00	0.00	477.00	0.00	8.31	485.31	417.32	-67.99	818.15	
2217	80	800	15	0.00	66.00	66.00	0.00	5.00	71.00	35.50	-35.50	710.00	
2515	00	101	01	62.50	0.00	62.50	0.00	1.11	63.61	59.55	-4.06	366.02	
2217	80	001	07	59.70	0.00	59.70	0.00	2.15	61.85	59.84	-2.01	93.57	More than 80 *per cent*
2217	80	800	14	0.00	1,250.00	1,250.00	0.00	2,874.00	4,124.00	1,640.20	-2,483.80	86.42	
2217	80	800	12	3,000.00	1,250.00	4,250.00	0.00	2,950.00	7,200.00	6,400.00	-800.00	27.12	Less than 80 *per cent*
4217	60	001	02	31.00	0.00	31.00	0.00	39.00	70.00	61.80	-8.20	21.02	
Total				**5,126.20**	**2,802.89**	**7,929.09**	**0.00**	**6,064.36**	**13,993.45**	**8,682.43**	**-5,311.02**	**37.95**	

Appendix 3.11

(Reference: Paragraph 3.4.5.3; Page 93)

Details of amount appropriated from the original provisions in Grant No. 24 – Local Administration

(₹ in lakh)

Sl. No.	Head of account				Budget Estimate	Supple-mentary	Total Provision	Surrender	Reappro-priation	Total	Expen-diture	Saving/ Excess	Saving/ Excess (%)
1	2215	01	789	04	440.00	0.00	440.00	0.00	-138.06	301.94	0.00	-301.94	-100
2	2217	80	800	08	11,075.07	0.00	11,075.07	0.00	-120.28	10,954.79	0.00	-10,954.79	-100
3	2215	01	796	01	200.00	0.00	200.00	0.00	-33.32	166.68	0.00	-166.68	-100
4	4217	60	001	01	34.00	0.00	34.00	0.00	-27.00	7.00	0.00	-7.00	-100
5	2215	01	796	02	20.00	0.00	20.00	0.00	-1.53	18.47	0.00	-18.47	-100
6	2215	01	789	05	44.00	0.00	44.00	0.00	-10.47	33.53	2.89	-30.64	-91.39
7	2217	80	001	07	22.00	0.00	22.00	0.00	-5.80	16.20	9.18	-7.02	-43.32
8	2217	80	001	08	10.00	0.00	10.00	0.00	-2.00	8.00	5.30	-2.70	-33.81
9	2217	80	001	07	22.50	0.00	22.50	0.00	-9.30	13.20	9.66	-3.54	-26.79
10	4515	00	101	01	55.00	0.00	55.00	23.00	-12.00	43.00	14.94	-28.06	-25.30
11	2217	80	001	02	307.45	0.00	307.45	0.00	-85.17	222.28	180.45	-41.83	-18.82
12	2515	00	101	01	738.66	0.00	738.66	0.00	-107.23	631.43	590.96	-40.47	-6.41
13	2217	80	001	09	6.00	0.00	6.00	0.00	-4.50	1.50	1.41	-0.09	-5.75
	Total				**12,974.68**	**0.00**	**12,974.68**	**23.00**	**-556.66**	**12,418.02**	**814.79**	**-11,603.23**	**-93.43**

Appendix 4.1

(Reference: Paragraph 4.6; Page 102)

Booking under Minor Head "800 - Other Expenditure" during 2023-24

(₹ in crore)

Major Head		Total Expenditure	Expenditure under 800 - Other Expenditure	Percentage of 800 - Other Expenditure
2013	Council of Ministers	14.41	13.36	92.71
2062	Vigilance	1.71	1.71	100.00
2075	Miscellaneous General Services	3.97	3.97	100.00
2216	Housing	63.26	43.91	69.41
2217	Urban Development	422.86	226.67	53.60
2405	Fisheries	79.34	60.10	75.75
2810	New and Renewable Energy	0.46	0.46	100.00
3425	Other Scientific Research	3.77	3.53	93.63
4047	Capital Outlay on Other Fiscal Services	0.24	0.20	83.33
4059	Capital Outlay on Public Works	5.17	3.19	61.70
4070	Capital Outlay on Other Administrative Services	12.38	12.38	100.00
4075	Capital Outlay on Miscellaneous General Services	5.30	4.80	90.57
4215	Capital Outlay on Water supply and Sanitation	49.06	46.13	94.03
4235	Capital Outlay on Social Security and Welfare	1.37	1.08	78.83
4401	Capital Outlay Crop Husbandry	0.43	0.43	100.00
4405	Capital Outlay on Fisheries	26.23	23.11	88.11
4801	Capital Outlay on Power Projects	29.39	18.99	64.61
5054	Capital Outlay on Roads and Bridges	149.26	147.94	99.12
5055	Capital Outlay on Road Transport	0.25	0.25	100.00
5425	Capital Outlay on other Scientific and Environment Research	0.35	0.35	100.00
5452	Capital Outlay on Tourism	38.60	38.6	100.00
Total		**907.81**	**651.16**	**71.73**

Appendix 4.2

(Reference: Paragraph 4.6; Page 102)

Booking under Minor Head "800 - Other Receipts" during 2023-24

(₹ in crore)

Major Head		Total Receipts	Receipts under 800 - Other Receipts	Percentage of 800 - Other Receipts
0059	Public works	2.37	2.37	100.00
0071	Contribution and Recovery Towards Pension	9.89	6.87	69.46
0216	Housing	9.59	9.24	96.35
0235	Social Security and Welfare	0.65	0.65	100.00
0401	Crop Husbandry	1.15	0.88	76.52
0403	Animal Husbandry	0.29	0.23	79.31
0405	Fisheries	0.37	0.31	83.78
0702	Minor irrigation	0.66	0.66	100.00
1051	Ports and Light Houses	16.29	16.29	100.00
1054	Roads and Bridges	0.73	0.73	100.00
1452	Tourism	2.86	2.19	76.57
1456	Civil Supplies	0.22	0.22	100.00
Total		**45.07**	**40.64**	**90.17**

Appendix 4.3

(Reference: Paragraph 4.7; Page 103)

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	Oulgaret Municipality, Puducherry	2008-09 to 2023-24
2	Ariankuppam Commune Panchayat, Puducherry	2008-09 to 2023-24
3	Bahour Commune Panchayat, Puducherry	2008-09 to 2023-24
4	Mannadipet Commune Panchayat, Puducherry	2008-09 to 2023-24
5	Nettapakkam Commune Panchayat, Puducherry	2008-09 to 2023-24
6	Villianur Commune Panchayat, Puducherry	2008-09 to 2023-24
7	Thirunallar Commune Panchayat, Karaikal	2008-09 to 2023-24
8	Thirumalairayanpattinam Commune Panchayat, Karaikal	2008-09 to 2023-24
9	Mahe Municipality, Mahe	2008-09 to 2023-24
10	Yanam Municipality, Yanam	2008-09 to 2023-24
11	Project Implementation Agency	2020-21 to 2023-24
12	Rajiv Gandhi School of Sports, Puducherry	2018-19 to 2023-24
13	Pondicherry State Sports Council, Puducherry	2017-18 to 2023-24
14	Puducherry Society for the Care of the Aged, Puducherry	2017-18 to 2023-24
15	Pondicherry Women's Commission, Puducherry	2018-19 to 2023-24
16	Pondicherry Ground Water Authority, Puducherry	2019-20 to 2023-24
17	Pondicherry Khadi and Village Industries Board, Puducherry	2019-20 to 2023-24
18	District Rural Development Agency, Puducherry	2019-20 to 2023-24

Appendix 4.4

(Reference: Paragraph 4.8; Page 104)

Cases of misappropriation/losses/theft of Government material

(₹ in lakh)

Name of Department	Cases of misappropriation/ losses/theft of Government material		Reasons for the delay in final disposal of pending cases of misappropriation, losses, theft, etc.					
			Awaiting departmental and criminal investigation		Departmental action initiated but not finalised		Criminal Proceedings finalised but recovery of the amount pending	
	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
Adi-Dravidar Welfare*	4	3.62	2	0.49	1	0.43	1	2.70
Agriculture*	8	24.39	6	19.11	0	0.00	2	5.28
Animal Husbandry and Animal Welfare	5	41.75	0	0.00	3	41.67	2	0.08
Art and Culture	2	0.34	0	0.00	0	0.00	2	0.34
Electricity	257	2,714.09	0	0.00	8	2,666.52	249	47.57
Health	11	49.56	5	48.48	0	0.00	6	1.08
Higher Education	8	41.49	0	0.00	8	41.49	0	0.00
Industries and Commerce*	1	0.00	0	0.00	1	0.00	0	0.00
Information and Technology	1	1.15	0	0.00	0	0.00	1	1.15
Labour	1	0.57	0	0.00	0	0.00	1	0.57
Local Administration$	6	2.51	2	1.49	1	0.47	3	0.55
Police*	1	0.14	0	0.00	1	0.14	0	0.00
Public Works*	3	0.44	1	0.24	1	0.12	1	0.08
Revenue	2	0.84	0	0.00	0	0.00	2	0.84
Rural Development$	1	0.00	1	0.00	0	0.00	0	0.00
School Education	2	3.15	1	0.61	0	0.00	1	2.54
Tourism	1	0.22	1	0.22	0	0.00	0	0.00
Women and Child Development	2	4.60	1	0.85	0	0.00	1	3.75
Total	**316**	**2,888.86**	**20**	**71.49**	**24**	**2,750.84**	**272**	**66.53**

* Details furnished are incomplete hence previous figures retained.

$ Details not furnished by the department.

Glossary of abbreviations

Abbreviations	Full form
AE	Actual Expenditure
AFS	Annual Financial Statement
CAG	Comptroller and Auditor General of India
CITIIS	City Investment To Innovate, Integrate and Sustain
CSF	Consolidated Sinking Fund
CSS	Centrally Sponsored Schemes
CTD	Commercial Taxes Department
DAT	Directorate of Accounts and Treasuries
DDOs	Drawing and Disbursing Officers
DPC Act	Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971
DSA	Debt Sustainability Analysis
FB	Fiscal Imbalance
FRBM	Fiscal Responsibility and Budget Management
FRM	Fiscal Road Map
GCS	General Category States
GDP	Gross Domestic Product
GFR	General Financial Rules, 2017
GIA	Grants-in-Aid
GoI	Government of India
GRF	Guarantee Redemption Fund
GSDP	Gross State Domestic Product
GSVA	Gross State Value Added
GVA	Gross Value Added
IGST	Integrated Goods and Services Tax

Abbreviations	Full form
IP	Interest payment
JERC	Joint Electricity Regulatory Commission
MLA LAD	Member of Legislative Assembly Local Area Development
MRE	Modified Revised Estimate
NSSF	National Small Savings Fund
OD	Overdraft
PAC	Public Accounts Committee
PBGB	Puduvai Bharathiar Grama Bank
PD	Personal Deposit
PRB	Primary Revenue Balance
RE	Revenue Expenditure
RR	Revenue Receipts
SBI	State Bank of India
SD	Security Deposits
SDMF/SDRF	State Disaster Mitigation/Response Fund
SGST	State Goods and Services Tax
SNA	Single Nodal Agency
SWMA	Special Ways and Means Advances
UCs	Utilisation Certificates
UT	Union Territory
UT Act, 1963	Government of Union Territories Act, 1963
UTFAR	Union Territory Finances Audit Report
UTGST	Union Territory Goods and Services Tax
VAT	Value Added Tax
WMA	Ways and Means Advances

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