

ANNUAL ACCOUNTS
MOST URGENT

GOVERNMENT OF PUDUCHERRY
DIRECTORATE OF ACCOUNTS AND TREASURIES

No.DAT/B&A/SFA/2025/04

Dated : 21.05.2025.

CIRCULAR

Sub: DAT- B&A- **Appropriation Accounts 2024-25-**
Reason for final savings-Called for-Reg.

It is informed that this Directorate is compiling and preparing the annual accounts i.e., Appropriation Accounts and Finance Accounts of the Government of Union Territory of Puducherry.

The annual accounts are then submitted to Comptroller and Auditor General of India for certification in accordance with the requirements of Article 149 of the Constitution of India, Section 49 of the Government of Union Territories Act, 1963, and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Appropriation Accounts of the Government of the Union Territory of Puducherry present an overview of the accounts of the sums expended in a financial year compared with the sums specified in the schedules appended to the Appropriation Accounts passed under Sections 29 and 30 of the Government of Union Territories Act, 1963. The Finance Accounts of the Government of Union Territory of Puducherry provide a summary of the financial position along with accounts of the receipts and disbursements of the Government for the year involving transactions from and /or to the Consolidated Fund, the Contingency Fund and the Public Account of the Union Territory.

In order to compile the Appropriation Accounts for the fiscal year 2024-25, all the Heads of Departments are requested to furnish justifiable reasons for the final savings against total provision/grant for 2024-25 as per Annexure I in both hard copy and soft copy (in Excel) **on or before 30.05.2025**. Soft copy may be sent to **datbanda@py.gov.in**.


(S. UDAYASANKAR)
DIRECTOR

Encl:- As above

To

All the Heads of Departments,
Puducherry.

ANNEXURE-I

Reason for final savings during the year 2024-25

(In lakhs)

SL.NO (1)	HEAD OF ACCOUNT (2)	BUDGET PROVISION 2024-25 (3)	REVISED ESTIMATE 2024-25 (4)	TOTAL EXPENDITURE 2024-25 (5)	FINAL SAVINGS (6) = (4) -(5)	REASON FOR FINAL SAVINGS (7)
				As per March (Supplementary) Accounts. (See remarks)		

Remarks - The value of total expenditure incurred by the respective Departments should match with the March (Supplementary Accounts) for the year 2024-25. March (Supplementary Accounts) for the year 2024-25 is available with this Directorate Website (dat.py.gov.in ---> Consolidation (Accounts Section) ----> Expenditure -----> downloads)

ILLUSTRATION

Reason for final savings during the year 2024-25

(In lakhs)

SL.NO	HEAD OF ACCOUNT	BUDGET PROVISION 2024-25 A	REVISED ESTIMATE 2024-25 B	TOTAL EXPENDITURE 2024-25 C	FINAL SAVINGS B-C	REASON FOR FINAL SAVINGS
1	11-2054-00-097-0-04 (Demand No -Major Head- Sub Major Head-Minor Head -Sub Minor Head-Region)	25.60	15.50	11.61	3.89	Reason for final savings was due to non filling up of vacant post of one Assistant and one M.T.S (General).

**** Reason for savings mentioned here is for final savings during the year 2024-25 against Revised Estimate of 2024-25.**

Note:(i) Any modification obtained after communication of Revised Estimate, it is to be treated as final Revised Estimate.

(ii) The reason i.e., "Restricted to Actuals" may be avoided, instead the actual reason for the savings to be mentioned.