

## TABLE OF CONTENTS

Particulars	Reference to	
	Paragraph	Page
<b>Preface</b>	-	v
<b>Executive Summary</b>	-	vii
<b>CHAPTER 1 FINANCES OF THE GOVERNMENT</b>		
Gross State Domestic Product	1.1	1
Summary of fiscal transactions	1.2	1
Review of fiscal situation	1.3	4
Financial Resources of the State	1.4	8
Application of resources	1.5	17
Government Expenditure and Investments	1.6	24
Assets and Liabilities	1.7	28
Debt Management	1.8	32
<b>CHAPTER 2 FINANCIAL MANAGEMENT AND BUDGETARY CONTROL</b>		
Summary of Appropriation Accounts	2.1	37
Financial Accountability and Budget Management	2.2	38
<b>CHAPTER 3 FINANCIAL REPORTING AND COMMENTS ON ACCOUNTS</b>		
Personal Ledger/Personal Deposit Accounts	3.1	43
Non-submission of Utilisation Certificates	3.2	44
Outstanding Detailed Contingent Bills	3.3	46
Non-maintenance/Incomplete Cash Books	3.4	47
Non-transfer of amounts to the Central Road Fund	3.5	47
Impact on Revenue Surplus and Fiscal Deficit	3.6	48
Building and Other Construction Workers Welfare Cess	3.7	49
Transfer of additional stamp duty to Development Authorities	3.8	50
Reporting of cases of defalcation or losses of Government money	3.9	52
Proforma Accounts of Departmental Commercial Undertakings	3.10	53
Delay in finalisation of accounts of PSUs/Corporations	3.11	53

Dividend not declared	3.12	55
Unreconciled Equities/Loans	3.13	55
Opaqueness in accounts	3.14	55
Apportionment of balances on reorganisation of the State	3.15	56
Follow up	3.16	57
<b>APPENDICES</b>		
<b>Appendix 1.1</b>	State Profile	59
<b>Appendix 1.2</b>	Structure and Form of Government Accounts and Layout of Finance Accounts	61
<b>Appendix 1.3</b>	Abstract of receipts and disbursements for the year 2018-19	63
<b>Appendix 1.4</b>	Budget Estimates, Actual Receipts and Expenditure for 2018-19	66
<b>Appendix 1.5</b>	Time series data on the State Government Finances	68
<b>Appendix 1.6</b>	(A) Own Tax Revenue during 2014-19 (B) Non-Tax Revenue during 2014-19	71
<b>Appendix 1.7</b>	Summarised financial position of the Government as on 31 March 2019	72
<b>Appendix 1.8</b>	Details of Reserve Funds	74
<b>Appendix 2.1</b>	(A) Excess expenditure requiring regularisation during 2018-19	77
	(B) Excess expenditure relating to previous years requiring regularisation	78
<b>Appendix 2.2</b>	Savings of ₹ 100 crore or more under each grant/appropriation	79
<b>Appendix 2.3</b>	Grants with persistent savings	83
<b>Appendix 2.4</b>	Cases where supplementary provision (₹ one crore or more in each case) proved unnecessary	85
<b>Appendix 2.5</b>	Excess/unnecessary re-appropriation of funds	87
<b>Appendix 2.6</b>	Substantial surrenders made during 2018-19	92
<b>Appendix 2.7</b>	Surrenders in excess of actual savings (₹ 50 lakh or more)	100
<b>Appendix 2.8</b>	Grants/appropriations where savings occurred but were not surrendered	101
<b>Appendix 2.9</b>	Savings of ₹ one crore and above not surrendered	104
<b>Appendix 3.1</b>	Non-maintenance/Incomplete Cash Books	108
<b>Appendix 3.2</b>	Department-wise/duration-wise break-up of pending cases (cases where final action was pending at the end of March 2019)	109

<b>Appendix 3.3</b>	Department-wise/category-wise details of loss to Government due to theft, misappropriation, losses and defalcation	110
<b>Appendix 3.4</b>	Department-wise details of cases settled/ written off during 2018-19	111
<b>Appendix 3.5</b>	Statement of finalisation of accounts and investments in Departmental Commercial Undertakings	112
<b>Appendix 3.6</b>	Investments made by the State Government in Working PSUs whose accounts were arrear upto 30.09.2019	113
<b>Appendix 3.7</b>	Dividend from profit earning PSUs	115
<b>Appendix 4</b>	<b>GLOSSARY (ADDITIONAL DATA)</b>	
	Basis of Calculation	116
	Explanation of Terms	117
	Acronyms	119