TABLE OF CONTENTS

	Reference to	
	Paragraphs	Page/ Remarks
Preface		vii
Executive Summary		ix
Chapter –I		
FINANCES OF THE STATE GOVERN	MENT	
Profile of State	1.1	1
Resources of the State as per Finance Accounts 2017-18	1.2	7
Revenue Receipts	1.3	9
Capital Receipts	1.4	18
Public Accounts Receipts	1.5	20
Application of Resources	1.6	20
Quality of Expenditure	1.7	26
Financial Analysis of Government Expenditure and Investments	1.8	29
Assets and Liabilities	1.9	34
Debt Management	1.10	39
Fiscal Imbalances	1.11	43
Conclusion	1.12	47
Chapter –II		
FINANCIAL MANAGEMENT AND BUDGETA	RY CONTROL	Ĺ
Introduction	2.1	49
Summary of Appropriation Accounts	2.2	50
Financial Accountability and Budget Management	2.3	51
Deficiencies noticed in working of treasuries	2.4	56
Outcome of Analysis of Budgetary Assumptions	2.5	58
Outcome of Review of Selected Grants	2.6	61
Conclusion	2.7	65

Chapter –III					
FINANCIAL REPORTING					
Compliance to Accounting Standards	3.1	67			
Delay in furnishing utilisation certificates	3.2	68			
Non-submission/delay in submission of accounts	3.3	68			
Delays in submission of accounts of autonomous bodies for certification	3.4	69			
Departmentally managed commercial undertakings	3.5	70			
Misappropriations, losses, defalcations, etc.	3.6	70			
Misclassification in accounts	3.7	72			
Follow-up on Audit Reports	3.8	72			
Conclusion	3.9	73			

APPENDICES

Appendix	Description	Reference to	
		Paragraph	Page
1.1	State Profile	1.1	75
1.2	Part A: Structure and form of Government Accounts Part B: Layout of Finance Accounts	Introduction	76
1.3	Methodology adopted for the assessment of fiscal position	Introduction	79
1.4	Time Series Data on State Government finances	1.3	80
1.5	Part A: Abstract of receipts and disbursements for the year 2017-18	1.1.1	82
	Part B: Summarised financial position of the State Government as on 31 March 2018	1.9.2	84
1.6	Statement of assessment/projections under 14 th Finance Commission and Mid-Term Fiscal Policy Statement and actuals for the year 2017-18	1.1.2	85
1.7	Financial position of Statutory Corporations and Government Companies running in losses for the latest year for which accounts were finalised	1.8.3	86
1.8	Summarised financial statement of departmentally managed commercially/quasi-commercially undertakings	1.8.4	87
1.9	Detail of Public Private Partnership Infrastructure projects under implementation	1.8.5	88
2.1	Detail of expenditure incurred without provision during 2017-18	2.3.1	89
2.2	Statement of various grants/appropriations where savings were more than ₹ 100 crore in each case	2.3.3	90
2.3	Detail of cases (₹ 50 lakh or more in each case) where supplementary provision proved unnecessary	2.3.5	91
2.4	Detail of excess/unnecessary/insufficient re-appropriation of funds more than ₹ one crore in each case	2.3.6	93
2.5	Detail of surrender of funds in excess of ₹ 10 crore at the end of March 2018	2.3.7	101
2.6	Detail showing rush of expenditure in the last quarter/month of the year	2.3.8	103
2.7	Treasury wise detail of non-submission of Vouchers in support of payment	2.4.2	105

Appendix	Description	Reference to	
		Paragraph	Page
2.8	Detail of the schemes (₹ One crore and above) for which provision was made in approved outlay but withdrawn in revised estimates	2.5.3 (i)	106
2.9	Detail of the schemes (₹ five crore and above) for which provision was reduced in revised estimates but no expenditure incurred	2.5.3 (ii)	107
2.10	Detail of the schemes (₹ One crore and above) for which provision was made in approved outlay and revised estimates but no expenditure incurred	2.5.3 (iii)	108
2.11	Detail of the schemes (₹ One crore and above) where budget estimates were enhanced, but expenditure was less than 80 <i>per cent</i> of original provision	2.5.3 (iv)	109
2.12	Detail of the schemes (₹ five crore and above) for which revised budget reduced but actual expenditure was less than 80 <i>per cent</i> of the revised outlay	2.5.3 (v)	110
2.13	Detail of the schemes (₹ One crore and above) for which provision was same in approved outlay and revised estimates but the expenditure was less than 80 <i>per cent</i> of the provision made	2.5.3 (vii)	113
2.14	Detail of the schemes (₹ One crore and above) for which provision was made in revised estimates but the expenditure was incurred less than 80 <i>per cent</i> of the revised estimates	2.5.3 (viii)	116
	Detail of the schemes (₹ One crore and above) where budget estimates were enhanced, but the expenditure was incurred more than 20 <i>per cent</i> of the revised estimates	2.5.3 (ix)	116
2.15	Detail of the schemes (₹ One crore and above) for which provision was made in revised estimates but no expenditure incurred	2.5.3 (x)	117
2.16	Detail of the schemes (₹ five crore and above) where budget Estimates were enhanced but the expenditure was less than 80 <i>per cent</i> of the Revised Estimates made	2.5.3 (xi)	118
2.17	Detail of schemes in which savings were more than ₹ one crore	2.6.1 (ii)	119
2.18	Head-wise detail regarding persistent savings for the last three years	2.6.1 (iii)	120
2.19	Cases of rush of expenditure towards the end of the financial year 2017-18	2.6.1 (v)	121

Appendix	Description	Reference to	
		Paragraph	Page
2.20	Detail of schemes in which savings were more than ₹ five crore	2.6.2 (iii)	122
2.21	Anticipated saving (more than one crore) not surrendered	2.6.2 (iv)	123
2.22	Detail of schemes where original Budget was provided but withdrawn through re-appropriation	2.6.2 (vi)	124
2.23	Detail of schemes in which expenditure (more than two crore) was incurred without provision under Grant No. 24 during 2017-18	2.6.2 (vii)	125
2.24	Head-wise detail regarding persistent savings (more than five crore) for the last three years	2.6.2 (viii)	126
2.25	Cases of rush of expenditure towards the end of the financial year 2017-18	2.6.2 (ix)	127
3.1	Detail of Utilisation Certificates due, received and outstanding as on 31 March 2018	3.2	128
3.2	Statement showing names of bodies and authorities, the accounts of which had not been received	3.3	130
3.3	Statement showing the detail of rendering of account to CAG and submission of Audit Reports to the State Legislature by autonomous bodies	3.4	136
3.4	Statement showing the position of finalisation of accounts and Government investment in departmentally managed commercial and quasi-commercial undertakings	3.5	139
3.5	Department/duration-wise break-up of cases of misappropriation, defalcation, etc., where final action was pending at the end of 30 June 2018	3.6	140
3.6	Department/category wise detail of cases of theft and misappropriation/loss of Government material	3.6	141
	GLOSSARY		
	Glossary of Terms		143
	Glossary of Abbreviations		145