

Preface

This Report has been prepared for submission to the Governor of Chhattisgarh under Article 151 of the Constitution.

This Report on the finances of the Government of Chhattisgarh (GoCG) intends to assess the financial performance of the State during 2017-18 and to provide the State Legislature with inputs based on audit analysis of financial data. The Report attempts to analyse the financial performance against the targets envisaged by the Chhattisgarh Fiscal Responsibility and Budget Management Act, the 14th Finance Commission (FFC) Report and the Budget Estimates of 2017-18. The Report is structured in three Chapters.

Chapter-I is based on the audit of the Finance Accounts and makes an assessment of Chhattisgarh Government's (GoCG) fiscal position as on 31 March 2018. It provides an insight into trends in expenditure on interest payments, salaries and wages, pensions, subsidies and repayment of debt and borrowing patterns.

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

Chapter-III is an inventory of the GoCG's compliance to various reporting requirements and financial rules.

The audit has been conducted in conformity with Auditing Standards issued by the Comptroller and Auditor General of India.