

## HIGHLIGHTS

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This Report of the Comptroller and Auditor General of India (CAG) on the accounts of the Union Government analyses the Finance and Appropriation Accounts of Government of India (GoI) for the year 2017-18.

### Chapter-1

- CISF booked security deposit/advance of ₹ 329 crore (till December 2017) as revenue receipts under Major Head-0055, thereby understating the liability of the Government as reflected under Deposits heads in Public Account.

*(Para 1.2 (b))*

### Chapter-2

- In 36 Major heads, more than 50 *per cent* of total expenditure and receipts amounting to ₹ 11,801 crore was recorded under Minor head 800-Other Expenditure/Other Receipts, rendering the accounts opaque.

*(Para 2.2)*

- ₹ 94,036 crore collected under Secondary and Higher Education Cess was retained in the Consolidated Fund of India, contrary to procedure, instead of to the Fund that had been created for this purpose.

*(Para 2.3 (c))*

### Chapter-3

- Total gross savings (without considering excess) under various Grants amounted to ₹ 2,50,228 crore (2.77 *per cent* of total authorisations) during 2017-18. Out of total savings, savings of ₹ 100 crore or more amounting to ₹ 2,47,227 crore (98.80 *per cent* of total savings) had occurred in 72 segments of 54 Grants.

*(Para 3.3)*

- During 2017-18, the entire cash supplementary remained unutilised in 18 cases across 15 Grants. In 11 such cases involving cash supplementary of ₹ 11,017 crore, actual expenditure was even less than the original provisions.

*(Para 3.4)*

- Excess expenditure aggregating ₹ 1,156.80 crore was incurred during 2017-18 without obtaining prior approval of Parliament as Ministry of Finance did not devise a suitable mechanism in respect of New Service/New Instrument of Service.

*(Para 3.7)*

- In two instances, Ministry of Finance violated its own instructions regarding prior approval of CAG before concurring with re-appropriation orders for enhancing the provision under object head 'Secret Service Expenditure'.

*(Para 3.10)*