CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

This compilation containing the Finance Accounts of the Government of Rajasthan for the year ending 31 March 2016 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume I contains the consolidated position of the state of finances and Volume II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General’s (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping such accounts functioning under the control of the Government of Rajasthan and the statements received from the Reserve Bank of India. Statements {7(3), 8, 9, 10(ii), 19 and 20}, explanatory notes (at point no. 2 under Statement No. 14 and point no. 3 under Appendix No. VIII) and Appendix (IX and XI) in this compilation have been prepared directly from the information received from the Government of Rajasthan who is responsible to ensure the correctness of such information. Appendix VI has been prepared from the details collected from the Public Financial Management System (PFMS) portal of the Controller General of Accounts.

The treasuries, offices and departments functioning under the control of the Government of Rajasthan are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of accounts is discharged through the office of the Principal Accountant General (Accounts and Entitlement). The audit of these accounts is independently conducted through the office of the Principal Accountant General (General and Social Sector Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General’s (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organisations with distinct cadres, separate reporting lines and management structure.
The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory ‘Notes to Accounts’ give a true and fair view of the financial position, and the receipts and disbursements of the Government of Rajasthan for the year 2015-16.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Rajasthan being presented separately for the year ended 31 March 2016.

(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

Date:
Place: New Delhi
Subject: ICDS Systems Strengthening and Nutrition Improvement Project (ISSNIP – Credit 5150-IN): Financial Statement under EEP

Ref: Your even number letter dated 5.01.2017

Respected Sir,

With reference to the subject cited above, financial report/statement certified from the A&G (A&E) for the identified budget lines for eligible expenditure under the program (EEP) for the financial years 2015-16 along with the AG office letter no. S-5/K-488/2015-16/3589 dated 28-02-2017 vide which AG has informed the final figure of expenditure of the department are enclosed herewith for necessary action.

Enclosed: as above

Yours Sincerely,

(Manoj Kumar)
Joint Project Coordinator
ISSNIP
Rajasthan, Jaipur
Sub: Expenditure Confirmation for Eligible Expenditure under the Program (EEP) under the World Bank assisted ISS NIP Project.

Ref: F(ISSNIP) (03)/Budget/02/2013/29927 dated 22.02.2017

Sir,

With reference to your email dated 22.02.2017 on the subject cited above. This office has already furnished object headwise budget and expenditure report under heads controlled in your department for the year 2015-16 vide this office letter no. Report (AAD)/5(488)/2015-16/1632 dated 21.06.2016. The confirmation of facts and figures of same is still awaited. However, the expenditure booked in this office during 2015-16 under the heads mentioned in your letter is as under:

<table>
<thead>
<tr>
<th>S. No</th>
<th>Head</th>
<th>Total Budget for the year 2015-16 (in Rupees)</th>
<th>Expenditure for the year 2015-16 (in Rupees)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Grant No. 33, 2236-02-101-01-02-01</td>
<td>16,36,89,000</td>
<td>16,36,62,099</td>
</tr>
<tr>
<td>2.</td>
<td>Grant No. 30, 2236-02-796-01-02-01</td>
<td>43,08,000</td>
<td>43,08,236</td>
</tr>
<tr>
<td>3.</td>
<td>Grant No. 33, 2236-02-196-02-02-01</td>
<td>7,71,63,000</td>
<td>7,71,62,907</td>
</tr>
<tr>
<td>4.</td>
<td>Grant No. 30, 2236-02-196-04-02-01</td>
<td>1,23,20,000</td>
<td>1,23,19,686</td>
</tr>
<tr>
<td>5.</td>
<td>Grant No. 33, 2236-02-197-01-02-01</td>
<td>88,14,67,000</td>
<td>88,11,25,399</td>
</tr>
<tr>
<td>6.</td>
<td>Grant No. 30, 2236-02-197-03-02-01</td>
<td>25,82,86,000</td>
<td>25,79,68,086</td>
</tr>
</tbody>
</table>

Further, it is also pertinent to mention here that regular reconciliation of expenditure figures under heads controlled in your department is not being done. The accounts for the month of January 2017 has been finalised in this office but reconciliation is still pending from October 2016 accounts. Instructions may be given to departmental representatives for conducting regular reconciliation.

Yours Faithfully
Respected Sir,

With reference to the subject cited above, financial report/statement certified from the A&G (A&E) for the identified budget lines for eligible expenditure under the program (EEP) for the financial years 2015-16 along with the AG office letter no. S-5/K-488/2015-16/3589 dated 28-02-2017 vide which AG has informed the final figure of expenditure of the department are enclosed herewith for necessary action.

Enclosed: as above

Yours Sincerely,

(Manoj Kumar)
Joint Project Coordinator
ISSNIP
Rajasthan, Jaipur