(iii)

CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

This compilation containing the Finance Accounts of the Government of Chhattisgarh 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 read with the provisions of the Madhya Pradesh Re-organisation Act, 2000 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Chhattisgarh and the statements received from the Reserve Bank of India. Statements (8, 9, 17(b)(i) and (c)(i), 19,20), explanatory notes under Statements (14,15 and 16) and appendices (VIII, IX, XI and XII) in this compilation have been prepared directly from the information received from the Government of Chhattisgarh/Corporations/Companies/Societies who are responsible to ensure the correctness of such information.

The treasuries, offices and/or departments functioning under the control of the Government of Chhattisgarh 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 Accountant General (A&E). The audit of these Accounts is independently conducted through the office of the Accountant General (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.
(v)

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 Chhattisgarh 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 Chhattisgarh being presented separately for the year ended 31 March 2016.

(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

Date: 18 October 2016
Place: New Delhi
DIRECTORATE
WOMEN AND CHILD DEVELOPMENT CHHATTISGARH
Block-A, Second Floor, Indravati Bhawan, New Raipur 492002
Telephone: 0771-2234192, 2234188 (fax), 2511978/77, e-mail-dirwed.sg@gov.in

No. 953/WCD/ISSNIP /2016-17

To

Dr. Dinesh Kumar Saxena,
Project Director (ISSNIP)
Ministry of Women & Child Development (CPMU)
3rd Floor, Jeevan Vihar Building,
Parliament Street, New Delhi 110 001

Sub: State Audit Report for Financial Year 2015-16 of the AG (Audit) along with a
financial report/statement from the State AG (A & E) for the Identified Budget
Lines for Eligible Expenditures under the Program (EEP)

Ref: 1. CPMU's letter No. WBP-17/1/2017-WBP dated 05.01.2017.

Dear Dr. Dinesh Kumar Saxena,

Please peruse the referred letter no. 01 directing state to make a formal
communication to AG (A&E) requesting for financial report/statement of expenditure reported
as per the agreed EEP budget lines of ICDS and compare it with treasury report shared with
MWCD. Accordingly communication was done with AG office vide referred letter no. 02.
(enclosed)

The comparisons of two sets of expenditure figures i.e. reported by FMR as per
treasury reports (Rs. 4410.80 lakh) is on lower side by meagre amount of Rs. 77.74 lakh as
compared to that of AG (A&E) figures of Rs. 4488.54 lakh. A comparative statement is attach
herewith for the perusal please. Thus, under FMR almost correct figure has been claimed as
EEP under ISSNIP.

Enclosures: As above.

(Prateek Khare)
Joint Director (ISSNIP)
Women & Child Development
Chhattisgarh

No. 953/WCD/ISSNIP /2016-17

Endorsed

Ms. Sangeeta Carol Pinto, Dy. Task Team Leader, World Bank, New Delhi. For
information please.

(Joint Director (ISSNIP))
Women & Child Development
Chhattisgarh
### Comparative statement of expenditure during 2015-16 under EEP by Chhattisgarh

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<tr>
<th>किस्त लेखा मद</th>
<th>महालेखाकार से प्राप्त आंकड़े</th>
<th>ई-काष्ठ के आंकड़े</th>
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| औसत | 4488.54 | 4410.80 | 77.74 |

[Signature]
DIRECTORATE
WOMEN AND CHILD DEVELOPMENT CHHATTISGARH
Block-A, Second Floor, Indravati Bhawan, New Raipur 492002
Telephone: 0771-2234192, 2234188 (fax). 2511978/77, e-mail:dirwcd.eg@gov.in

No. 2233/2/14/1/WCD/ISSNIP/2016-17
To
Sr. Dy. Accountant General,
Office of the A. G. (A & E) Chhattisgarh,
Post- Mandhar, Zero Point,
Raipur 493 111

Sub: Intimation of figure of expenditure Grant No. 55 Major Head 2235-02-102-0701-9044#01 except 016 Honorarium included in Appropriation Account for 2015-16.

Ref: GOI’s letter No. F.No. WBP-17/1/2017-WBP dated 05.01.2017.

Please peruse the enclosed referred letter. The letter directs for formal communication with AG (A&E) requesting for financial report/statement of expenditure reported in EEP (eligible expenditure under the programme). Pertinent points are as below:-

1. Under World Bank Assisted ISSNIP Project, it has been agreed upon between GOI and World Bank that State will submit EEP of budget head-55-2235-02-102-0701-9044#01 (except 016).

2. Accordingly, for the financial year 2015-16 we have submitted FMR of EEP of the budget head - 55-2235-02-102-0701-9044#01 (except 016) to the tune of Rs. 4410.79 Lakh, excluding Rs. 12277.81 Lakh under unit 016 Honoraria under Object Head 01 Pay.

3. It is, therefore, requested to please intimate figure of expenditure under Grant No. 55 Major Head 2235-02-102-0701-9044#01 except 016 Honorarium included in Appropriation Account for 2015-16, along with the copy of the Report for forwarding it to the GOI and the World Bank.

Submitted herewith for needful please.

(This issue under approval of PD ISSNIP)
Enclosures: As above.

(Prateek Kharre)
Joint Director (ISSNIP)
Women & Child Development
Chhattisgarh

No. 2233/2/14/1/WCD/ISSNIP/2016-17
Endorsed :-


2. Ms. Sangeeta Carol Pinto, Operation Officer The World Bank, 70, Lodhi Estate.

New Raipur, Dated: 01/01/2017

Joint Director (ISSNIP)
Women & Child Development
Chhattisgarh
लेखा क्रम का विवरण—

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<td>02-रुपये कल्याण</td>
<td>0701-केंद्रीय प्रज्याक्त इंडेक्स (सामग्री)</td>
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प्रतिलिपि—निम्न को सूचीपत्र एवं आयामक कार्यवाही हेतु प्रेषित—
1) डॉ. डिनेश क. शर्मा, मोजेराट डेयररार्ड (ISSLNP), पंजाबल, महिला एवं बाल विकास किंवदंती, पुरातात्विक तत्त्व, जीवन विहार सदन, संस्था मार्ग, नं 110001.
2) मुख्य संगठन कार्यालय निदेश, विभाग विभाग विभाग, डर्बर वेल, 70. लेखी हाई—स्टेट, नं 110001.
Expenditure figure for the scheme 9044

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448854361
### Selection Wise Expenditure Report

**Financial Year:** 2015-16  
**From:** 01/04/2015 **To:** 31/03/2016

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**Demand No.**, **Major Head**, **Submajor Head**, **Minor Head**, **Segment Code**, **Scheme Code**, **Object Head**, **Detail Head**, **Voted Charges**

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**Note:** "In case of All District & All Department data will be load in 15-20 Minutes"
## Selection Wise Expenditure Report

**Financial Year:** 2015-16  
**From:** 01/04/2015  
**To:** 31/03/2016

**Department:** 50-Women and Child Development

<table>
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**Note:** In case of All District & All Department data will be load in 15-20 Minutes

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