Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of Bihar 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 of such accounts functioning under the control of the Government of Bihar and the statements received from the Reserve Bank of India. Statements 8, 9, 10,15 (Annexure-I), 17(b), 17(c), 19 and 20 and Appendices II, III, IV, IX, XI and XII in this compilation have been prepared directly from the information received from the Government of Bihar/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 Bihar 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 Article 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 Bihar 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 Bihar being presented separately for the year ended 31 March 2016.

Date: 28 November 2016
Place: New Delhi

(SHASHI KANT SHARMA)
Comptroller and Auditor General of India
Directorate of integrated Child Development Services (ICDS)  
(Social Welfare Department)
2nd Floor, Indira Bhawan, R.C. Singh Road, Patna-800011, Bihar  
Phone: +91-612-2330960, Fax: +91-612-2331900, website: www.icsbih.nic.in

File No: ICDS/80010/07-2013/1262  
Date: 19/01/2017

From,
Rana Shankar Prasad Daftuar  
Director, ICDS - cum  
State Project Director, ISSNIP, Bihar

To,
Dr. Dinesh Kumar Saxena  
Project Director (ISSNIP)  
MoWCD (GOI), New Delhi

Sub:  
State Audit Report for Financial Year 2015-16 of the AG(Audit) along with a financial report/statement from the state AG(AE) for the Identified Budget Lines for Eligible Expenditure under the Program (EEP).

Ref:  
2. Our Letter No.738 Dt. 01-03-2017

Sir,

With reference to above mentioned subject regarding 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 Expenditure under the Program (EEP). The FMR reported to MWCD on the basis of CTMIS report was Rs. 4262.13 (lakh). The communication was done with AG office vide letter no 738 Dt. 01.03.2017 for obtaining expenditure report of eligible budget line under the program (EEP). We have received intimation of total Expenditure i.e Rs. 4260.17 lakh under Grant No. 51 Major Head 2235-02-107-0022 101/103/104/105/106/107 from the AG (A&E). The comparison of two sets of expenditure report i.e. reported by FMR on the basis of CTMIS is marginally higher Rs.1.96 lakh. A comparative statement is attached herewith for your kind perusal.

Thanking You

End: As above

Yours Sincerely,

Director  
ICDS- Cum  
State Project Director ISSNIP, Bihar

File No: ICDS/80010/07-2013/1262  
Date: 19/01/2017

Copy to: Ms. Sangeeta Carol Pinto, Senior Operations Officer & Co-TTL,  
World Bank Group, New Delhi

[,]
## Identified Budget Line for Eligible Expenditures under the Program (EEP)

### Comparative Statement of expenditure during 2015-16 under EEP

<table>
<thead>
<tr>
<th>Sl No</th>
<th>State</th>
<th>Grant/Demand No.</th>
<th>Budget Head (MH-SMH-Minor Head-scheme-object head-detailed head)</th>
<th>Expenditure of 2015-16 as reported by CTMIS</th>
<th>Expenditure of 2015-16 as reported by AG (Bihar)</th>
<th>Differences</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Bihar</td>
<td>2235-02-102-0322-0101</td>
<td>1946.84</td>
<td>1971.51</td>
<td>-24.67</td>
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<tr>
<td>2</td>
<td>Bihar</td>
<td>2235-02-102-0322-0103</td>
<td>2141.55</td>
<td>2115.46</td>
<td>26.09</td>
<td></td>
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<tr>
<td>3</td>
<td>Bihar</td>
<td>2235-02-102-0322-0104</td>
<td>144.54</td>
<td>139.56</td>
<td>4.98</td>
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<tr>
<td>4</td>
<td>Bihar</td>
<td>2235-02-102-0322-0105</td>
<td>3.64</td>
<td>3.21</td>
<td>0.43</td>
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</tr>
<tr>
<td>5</td>
<td>Bihar</td>
<td>2235-02-102-0322-0106</td>
<td>21.99</td>
<td>26.14</td>
<td>-4.15</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Bihar</td>
<td>2235-02-102-0322-0107</td>
<td>3.57</td>
<td>4.29</td>
<td>-0.72</td>
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</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td></td>
<td>4262.13</td>
<td>4260.17</td>
<td>1.96</td>
<td></td>
</tr>
</tbody>
</table>
OFFICE OF THE ACCOUNTANT GENERAL (A&E), BIHAR, PATNA

No. 76 6 (14-18) 810-02
Dated. 18/4/2017

वित्तविभाग अधिकृत विभाग संचालक (ICDS) विभागाध्यक्ष R.C. Singh जी यहाँ प्रवेश करता है।

विवेचना - Intimation of figure of Expenditure Grant No -51 Major Head-2235-02-102- 0322-0101/0103/0104/0105/0106/0107

संदर्भः- आयुक्त प्रताप चउपाल ICDS/80010/07-2013-738 विभाग - 01.03.2017

महाराज,

कृपया अपल्लक विषयार्थिक संदर्भित पत्र का अदखोक किया जाय, जिनके क्षण वित्तीय वर्ष 2015-16 की ग्रांज संख्या 51 शीर्ष-2235-02-102-0322-0101/0103/0104/0105/0106/0107 के अन्तर्गत शीर्ष की जानकारी की ग्रांज की गई है, जो वित्त उपक्रम है:-

Expenditure Detail for the Year 2015-2016

<table>
<thead>
<tr>
<th>Sl. No</th>
<th>DEMAND NO</th>
<th>BUDGET HEAD</th>
<th>EXPENDITURE (INR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-</td>
<td>51</td>
<td>2235-02-102-0322-101-</td>
<td>197150863</td>
</tr>
<tr>
<td>2-</td>
<td>51</td>
<td>2235-02-102-0322-0103</td>
<td>211546032</td>
</tr>
<tr>
<td>3-</td>
<td>51</td>
<td>2235-02-102-0322-0104</td>
<td>13955903</td>
</tr>
<tr>
<td>4-</td>
<td>51</td>
<td>2235-02-102-0322-0105</td>
<td>321333</td>
</tr>
<tr>
<td>5-</td>
<td>51</td>
<td>2235-02-102-0322-0106</td>
<td>2614362</td>
</tr>
<tr>
<td>6-</td>
<td>51</td>
<td>2235-02-102-0322-0107</td>
<td>429088</td>
</tr>
<tr>
<td></td>
<td>Total-</td>
<td></td>
<td>426017581</td>
</tr>
</tbody>
</table>

स्वदेभ अधिकारी

उप महालेखाकार (लेखा) विहार, पत्तना।