

By Speed Post/e-mail

कार्यालय प्रधान महालेखाकार
(लेखापरीक्षा- I I), पश्चिम बंगाल,
3रा एम.एस.ओ. बिल्डिंग 5वां तल,
सी. जी. ओ. कॉम्प्लेक्स,
डी.एफ.ब्लॉक, सेक्टर- I, सॉल्टलेक,
कोलकाता-700 064.



Office of the Principal Accountant
General (Audit-II), West Bengal,
3rd MSO Building, 5th Floor, CGO
Complex, DF Block, Sector-I,
Salt Lake, Kolkata-700 064.

No.:OA(AMG-III)/EAP/Cert./WBADMIP-II/2025-26/84

Dated/दिनांक:-31.12.2025

To
The Project Director,
West Bengal Accelerated Development of Minor Irrigation Project-II,
ICMARD Building, 5th Floor, Block- 14/2, Scheme- VIII (M),
Ultadanga, Kolkata – 700 067.

Sub.: Audit Report in respect of World Bank assisted West Bengal
Accelerated Development of Minor Irrigation Project-II (IBRD Loan
No. 9543-IN) for the financial year 2024-25.

Sir,

I am to forward herewith the Audit Report on the captioned project in respect of the
financial year 2024-25.

The receipt of the same may kindly be acknowledged.

Encl.:As stated.

Yours faithfully,

(Altamash Ghazi)
Dy. Accountant General (AMG-III)

By Speed Post/e-mail

कार्यालय प्रधान महालेखाकार
(लेखापरीक्षा- II), पश्चिम बंगाल,
3रा एम.एस.ओ. बिल्डिंग 5वां तल,
सी. जी. ओ. कॉम्प्लेक्स,
डी.एफ.ब्लॉक, सेक्टर- I, सॉल्टलेक,
कोलकाता- 700 064.



Office of the Principal Accountant
General (Audit-II), West Bengal,
3rd MSO Building, 5th Floor, CGO
Complex, DF Block, Sector-I,
Salt Lake, Kolkata-700 064.

No.:OA(AMG-III)/EAP/Cert./WBADMIP-II/2025-26/85

Dated/दिनांक:-31.12.2025

To

**The Additional Chief Secretary (Additional Charge),
Department of Water Resources Investigation and Development (DWRI&D),
Government of West Bengal,
11A, Mirza Galib Street, Khadya Bhawan,
Block-A (5th Floor), Kolkata- 700 087.**

Report of the Comptroller and Auditor General of India on the Project Financial Statements (PFS) for the Financial Year 2024-25.

We have audited the accompanying financial statements of the World Bank assisted West Bengal Accelerated Development of Minor Irrigation Project-II (IBRD Loan No. 9543-IN), which comprise the Statement of Sources and Applications of Funds, Reconciliation of Claims to Total Applications of Funds and Management Assertion letter as furnished by the Project Authority for the year ended 31 March 2025. These statements are the responsibility of the Project's management. Our responsibility is to express an opinion on the accompanying financial statements based on our audit.

We conducted our audit in accordance with the Auditing Standards promulgated by the Comptroller and Auditor General of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. Our audit examines on a test basis, evidence supporting the amounts and disclosures in the financial statements. It also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements present fairly, in all material respects, the sources and applications of funds of World Bank assisted West Bengal Accelerated Development of Minor Irrigation Project-II (IBRD Loan No. 9543-IN) for the year ended 31 March 2025 in accordance with Government of India accounting standards.

In addition, in our opinion, (a) with respect to PFS, adequate supporting documentation has been maintained to support claims to the World Bank for reimbursements of expenditures incurred; and (b) except for ineligible expenditures as detailed in the audit observations, expenditures are eligible for financing under the Loan / Credit Agreement. During the course of the audit, PFS and the connected documents were examined, and these can be relied upon to support reimbursement under the Loan/ Credit Agreement.

This report is issued without prejudice to CAG's right to incorporate the audit observations in the Report of CAG of India for being laid before Parliament / State Legislature.

Audit Observations:

A. Relating to financial year 2024-25

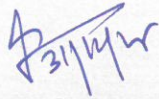
The Project Financial Statement (PFS) in respect of World Bank assisted West Bengal Accelerated Development of Minor Irrigation Project-II (IBRD Loan No. 9543-IN) for the financial year 2024-25, furnished by the Project Authority disclosed a total expenditure of ₹ 1,21,67,55,429 of which ₹ 1,21,67,55,429 has been admitted in audit and the component wise admissibility of expenditure is shown below:

Components	Expenditure incurred (in ₹)	Expenditure inadmissible in Audit (in ₹)	Expenditure admitted in audit (in ₹)	Remarks
(1)	(2)	(3)	(4)= (2 - 3)	(5)
A. Strengthening Community-Based Institutions	7,97,26,346	0,00,00,000	7,97,26,346	Nil
B. Irrigation System Development	89,91,96,358	0,00,00,000	89,91,96,358	Nil
C. Agricultural Support Services	3,40,98,456	0,00,00,000	3,40,98,456	Nil
D. Project Management	20,37,34,269	0,00,00,000	20,37,34,269	Nil
Total	1,21,67,55,429	0,00,00,000	1,21,67,55,429	Nil

B. Adjustment in respect of earlier periods:

The expenditure not admitted in audit in relation to prior periods has been claimed again by the Project Authority. Details with latest status of those are given below:

Initial year of expenditure	Expenditure not admissible (in ₹)	Reasons for not admitting the expenditure during the year of expenditure	Expenditure inadmissible (2024-25) (in ₹)	Reasons for inadmissibility of the expenditure during 2024-25	Remarks
(1)	(2)	(3)	(4)	(6)	(7)
2023-24	19,27,132	Being the amount of work, audit could not certify due to non-production of work-related GIS data.	Not applicable	Not applicable.	The present team has verified the matter and found satisfactory. Thus, entire amount in question may be treated as admissible in the current reporting year.



(Altamash Ghazi)
Dy. Accountant General (AMG-III),
Office of the Principal Accountant General (Audit-II), West Bengal,
3rd MSO Building, 5th Floor, CGO Complex,
DF Block, Salt Lake, Kolkata-700 064.
Date:-31.12.2025.

