



Adv. Office/A.O.
concerned
30/4

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भारतीय लेखा तथा लेखा परीक्षा विभाग
कार्यालय - प्रधान महालेखाकार (लेखा परीक्षा), पश्चिम बंगाल
ट्रेजरी बिल्डींग्स, 2, गवर्नमेंट प्लेस (पश्चिम), कोलकाता - 700 001

INDIAN AUDIT AND ACCOUNTS DEPARTMENT
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT), WEST BENGAL
TREASURY BUILDINGS, 2, GOVT. PLACE (WEST), KOLKATA-700 001

संख्या / No. CASS-V/EAP/ WB-ADMI/152
दिनांक / Dated 30/04/2010

To
The Project Director,
Water Resources Investigation & Development Department,
O/o the Project Director, WB-ADMI Project,
Block-14/2, CIT Scheme-VIII(M), ICMARD Buildings, 8th Floor,
Ultadanga,
Kolkata-700 067.

Subject : Issue of Audit Certificate in respect of advance agreement for preparation of proposed World Bank assisted West Bengal Accelerated Development of Minor Irrigation Project (Q-6120) for the year 2008-09.

Sir,

I am to forward herewith the Audit Certificate in respect of World Bank assisted "Advance Agreement for preparation of West Bengal Accelerated Development of Minor Irrigation Project (Q-6120)" for the year 2008-09 along with Audit observation & Annexure-I & II.

The receipt of the same may kindly be acknowledged.

Encl: As stated.

Yours faithfully,


(R. Nagarajan)
Deputy Accountant General(CA)



भारतीय लेखा तथा लेखा परीक्षा विभाग
कार्यालय - प्रधान महालेखाकार (लेखा परीक्षा), पश्चिम बंगाल,
ट्रेजरी बिल्डींग्स, 2, गवर्मेन्ट प्लेस (पश्चिम), कोलकाता - 700 001

INDIAN AUDIT AND ACCOUNTS DEPARTMENT
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TREASURY BUILDINGS, 2, GOVT. PLACE (WEST), KOLKATA-700 001

संख्या / No.

दिनांक / Dated

Audit Certificate

The Expenditure Statements / Financial Statements relating to the Project Advance Agreement for preparation of proposed World Bank assisted West Bengal Accelerated Development of Minor Irrigation Project (Q-6120) for the year 2008-09 attached hereto have been audited in accordance with the regulations and standards of audit of the Comptroller and Auditor General of India and accordingly included such tests of accounting records, internal checks and controls, and other auditing procedures necessary to confirm

- (a) that the resources were used for the purposes of the Project; and
- (b) that the expenditure statements/financial statements are correct.

During the course of audit referred to above, Statements of Expenditure (Application No. and amount Vide Annexure-I & II) and the connected documents were examined and these can be relied upon to support reimbursement under the aforesaid loan/credit agreement.

On the basis of the information and explanations that have been obtained as required and according to the best of our information as a result of test audit, it is certified that the Expenditure Statements / Financial Statements read with the observations set out below represent a true and fair view of the implementation (and operations) of the Project for the year 2008-09.

This certificate is issued without prejudice to CAG's right to incorporate any further/detailed audit observation if and when made in the Report of CAG of India for being laid before State Legislature.

(R. Nagarajan)

Deputy Accountant General (CA).

AUDIT OBSERVATION

The Expenditure booked in respect of Advance Agreement for preparation of proposed World Bank assisted West Bengal Accelerated Development of Minor Irrigation Project (Q-6120) as per Statement of Expenditure (SOE) furnished by the Project Director, West Bengal Accelerated Development of Minor Irrigation Project, Water Resources Investigation & Development Department, for the year 2008-09 is as follows:


Project Preparation Advance No.	Category	Total Expenditure (Amount in Rupees)
Q-6120	Project Preparation, ADMI	46,16,964/-

Out of Rs 46,16,964/- eligibility for reimbursement stands for Rs 43,91,897/- as shown below:

Project Preparation Advance No.	Expenditure Incurred (Rs.)	Expenditure Admitted for Reimbursement (Rs)	Percentage of Reimbursement	Amount eligible for Reimbursement (Rs)	Inadmissible Amount in audit (Rs.)	Reasons for inadmissibility
Q-6120	46,16,964/-	43,91,897/-	100%	43,91,897/-	2,25,067/-	<p>1. Rs. 1,01,067/- - The expenditure was incurred to meet the expenses for misc. charges before signing the agreement and not reimburseable as per section 3.02 under article III.</p> <p>2. - Rs. 1,24,000/- Being Security Deposit and inadmissible as per section 3.01 under article III.</p>

(Rupees Forty three lakh ninety one thousand eight hundred and ninety seven only)

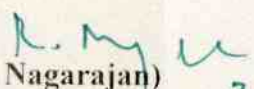
No major irregularity in respect of reimbursable amount was found.


 (R. Nagarajan)
 Deputy Accountant General (CA).

ANNEXURE - I

STATEMENT OF EXPENDITURE IN RESPECT WORLD BANK ASSISTED WEST BENGAL ACCELERATED DEVELOPMENT OF MINOR IRRIGATION PROJECT (APPLICATION NO. Q-6120 DATED 19.05.2008) FOR THE YEAR 2008-09 (AS FURNISHED BY THE PROJECT AUTHORITY)

Sl. No.	Name of Month	Name of detailed Head of classification	Total Charges of the month	Total Progressive Expenditure Month in which expenditure last appeared.	Total Charges for the year	Allotment Excess	Sanctioned Estimate Excess
1.	May,	2702-80-800-SP-018-31-02	0.00	0.00	0.00		
2.	June		0.00	0.00	0.00		
3.	July		0.00	0.00	0.00		
4.	August		0.00	0.00	0.00		
5.	September		0.00	0.00	0.00		
6.	October		18,42,251.00	18,42,251.00	18,42,251.00		
7.	November		0.00	18,42,251.00	18,42,251.00		
8.	December		5,60,962.00	24,03,213.00	24,03,213.00		
9.	January		4,355.00	24,07,568.00	24,07,568.00		
10.	February		91,517.00	24,99,085.00	24,99,085.00		
11.	March		21,17,879.00	46,16,964.00	46,16,964.00		


 (R. Nagarajan)
 Deputy Accountant General(CA)

Annexure - II

Verified Statement of Expenditure in respect of World Bank assisted West Bengal Accelerated Development of Minor Irrigation Project (Q-6120) for the year 2008-09

(As furnished by the office of the Pr. Accountant General (A & E), West Bengal)

Head of Account	Pr.A.G (A&E).’s Figure (In Rupees)	Departmental Figures (In Rupees)	Difference (In Rupees)
2702-80-800-SP-018-31-02	46,16,964/-	46,16,964/-	NIL

In this connection it is stated that there is no anomaly in accounting nature including wanting of D.C. bills etc. as per records of the office of the Pr. Accountant General (A & E), West Bengal.


(R. Nagarajan)
Deputy Accountant General(CA)