

cont. of file
30/9/13

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सत्यमेव जयते

भारतीय लेखा तथा लेखा परीक्षा विभाग
कार्यालय - प्रधान महालेखाकार (सामान्य और सामाजिक क्षेत्र लेखा परीक्षा), पश्चिम बंगाल
ट्रेजरी बिल्डिंग्स, 2, गवर्मेन्ट प्लेस (पश्चिम), कोलकाता- 700 001

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

CASS-V/EAP/ WB-ADMI/2013-14/ 279.

सख्या/No.

30/09/2013

दिनांक/Dated

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 Report in respect of World Bank assisted West Bengal Accelerated Development of Minor Irrigation Project (Loan No. 8090-IN and IDA Cr. No. 5014-IN) for the year 2012-13.

Sir,

I am to forward herewith the Audit Report in respect of World Bank assisted West Bengal Accelerated Development of Minor Irrigation Project (Loan No. 8090-IN and IDA Cr. No. 5014-IN) for the financial year 2012-13 including the Audit observations.

The receipt of the same may kindly be acknowledged.

Encl: As stated.

Yours faithfully,


(HRISHIKESH DASGUPTA)
Dy. Accountant General / G&SS-I (FAAG)



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सख्या/No.

दिनांक/Dated

Audit Report – Unqualified Opinion

Report of the Comptroller and Auditor General of India

To

Secretary to Government of West Bengal
Department of Water Resources Investigation and Development
Writers' Building, Kolkata- 700001
West Bengal

Report on the Project Financial Statements

We have audited the accompanying financial statements of the West Bengal Accelerated Development of Minor Irrigation Project financed under World Bank Loan No. 8090-IN / IDA Cr. No. 5014-IN, which comprise the Statement of Sources and Applications of Funds and the Reconciliation of Claims to Total Applications of Funds - Summary Sheet, Project Expenditure as per AG Monthly Appropriation Accounts (Report IA), Project Expenditures by Components and Activities (Report-IB), Quarterly Financial Monitoring Report – World Bank Funds Requirement (Report- IC), Commitment Tracking Report – for prior review contracts (Report- 2A), Commitment Tracking Report – for post review contracts (Report -2B) and Management Assertion letter as well as copy of the Certificate furnished by the Project Authority for the year ended 31 March 2013. 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 West Bengal Accelerated Development of Minor Irrigation Project for the year ended 31 March 2013 in accordance with Government of India accounting standards.

Contd.....



सत्यमेव जयते

भारतीय लेखा तथा लेखा परीक्षा विभाग

कार्यालय - प्रधान महालेखाकार (सामान्य और सामाजिक क्षेत्र लेखा परीक्षा), पश्चिम बंगाल
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सख्या/No.

दिनांक/Dated

In addition, in our opinion, (a) with respect to SOE, 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, appended to this audit report, expenditures are eligible for financing under the Loan / Credit Agreement. During the course of the audit, SOEs / FMRs (RF - 3, 4 & 5 / ₹ 486.95 lakh) 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:

The expenditure incurred in respect of World Bank assisted West Bengal Accelerated Development of Minor Irrigation Project Loan No. 8090-IN / IDA Cr. No. 5014-IN, as per Project Financial Statement furnished by the Project Director, West Bengal Accelerated Development of Minor Irrigation Project, Water Resources Investigation & Development Department, for the financial year 2012-13 is ₹ 5,31,50,588/-.

Out of ₹ 5,31,50,588/- eligibility for reimbursement stands at ₹ 5,20,27,256/- as shown below :-

(1) Category	(2) Expenditure incurred (₹)	(3) Expenditure admissible in audit (₹)	(4) Percentage of reimburs- ment	(5) Amount eligible for reimbursement (₹)	(6) Expenditure inadmissible in audit (₹)	(7) Reasons for inadmissibility
Goods, works, non-consulting services, consultant's services, training and operating costs under Part A,C and D of the Project.	5,15,13,083	5,07,33,627	100%	5,07,33,627	7,79,456	i) Expenditure of ₹ 7,25,397/- has been erroneously exhibited in the PFS. ii) The SPMU has overstated the expenditure against LoC No. 12057/- dated 04.12.2012 by ₹ 111/-. iii) Payment of ₹ 22,993/- towards wages of one of the support staff placed to O/o the EE, Chinsurah, AM-Division which did not execute any work related to WBADMIP during the year 2012-13. iv) Salary of 1 Gr.D staff of WRDD for the period from October 2012 to February 2013 amounting ₹ 30,955/- booked under the WBADMIP was found to be inadmissible (Berhampur-A-I Division-I).
Goods, works, non consulting services, consultants' services, training and operating costs under Part B of the Project	16,37,505	16,37,505	79%	12,93,629	NIL	---
Total:	5,31,50,588	5,23,71,132	--	5,20,27,256	7,79,456	--

Dasgupta 5/9/13

(HRISHIKESH DASGUPTA)

Dy. Accountant General / G&SS-I (FAAG)