



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
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/285

दिनांक / Dated

30/09/2010

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 2009-10 alongwith adjustment of inadmissible amount for the year 2008-09.


Sir,

I am to forward herewith the Audit Certificate in respect of World Bank assisted West Bengal Accelerated Development of Minor Irrigation Project (Q-6120) for the financial year 2009-10 indicating the adjustment of inadmissible amount 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,


(Saurabh K. Mallick)
Deputy Accountant General(CA)



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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 2009-10 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 2009-10.

The inadmissible expenditure for 2008-09 has been adjusted under the head Rent and Utilities in the Interim Unaudited Financial Report (IUFR), for the quarter ending December 2009.

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.



(Saurabh K. Mallick)
Deputy Accountant General (CA).

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AUDIT OBSERVATION

The expenditure booked in respect of 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 financial year 2009-10 is as follows:

Project Preparation Advance No.	Category	Total Expenditure (Amount in Rupees)
Q-6120	Project Preparation, ADMI	80,82,747/-

Out of Rs 80,82,747/- eligibility for reimbursement stands at Rs 79,42,147/- 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	80,82,747/-	79,42,147/-	100%	79,42,147/-	1,40,600/-	<p>1. Rs. 12,600/- was incurred against purchase of office bags provided to the employees.</p> <p>2. Rs. 1,28,000/- relates to purchase made without inviting quotations and so inadmissible as per Section 2.06(C) under Article II of the agreement. The DDO's reply as to purchase of the materials from authorized dealer of Godrej was not supported by Manufacturer's Authorization Certificate prescribed by the World Bank under standard bidding documents for procurement of goods.</p>

(Rupees Seventy nine lakh forty two thousand one hundred and forty seven only)

No major irregularity in respect of reimbursable amount was found.

The inadmissible amount of Rs. 225,067/- for the year 2008-09 has been adjusted under the head Rent & Utilities in Interim Unaudited Financial Report (IUFRR) for the quarter ending December 2009. This conforms to the provision of section 7 of the World Bank disbursement guidelines for projects.


Saurabh Mallick
(Saurabh K. Mallick)
Deputy Accountant General (CA). 20/9

OFFICE OF THE PR. ACCOUNTANT GENERAL (AUDIT), WEST BENGAL
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ANNEXURE - I

STATEMENT OF EXPENDITURE IN RESPECT OF WORLD BANK ASSISTED WEST
BENGAL ACCELERATED DEVELOPMENT OF MINOR IRRIGATION PROJECT
(APPLICATION NO. Q-6120 DATED 19.05.2008) FOR THE YEAR 2009-10
(AS FURNISHED BY THE PROJECT AUTHORITY)

Sl.No.	Name of the Division	Month & Year	Name of the Detailed Head of Classification	Expenditure incurred (Rs.)
1.	Resources Division Kolkata	April'2009	2702-80-800-SP-018-50-V	8,699/-
2.	Resources Division Kolkata	May'2009		21,007/-
3.	Resources Division Kolkata	June'2009		91,106/-
4.	Resources Division Kolkata	July'2009		7,37,858/-
5.	Resources Division Kolkata	August'2009		15,34,180/-
6.	Resources Division Kolkata	September'2009		3,85,801/-
7.	Resources Division Kolkata	October'2009		4,39,397/-
8.	Resources Division Kolkata	November'2009		1,61,886/-
9.	Resources Division Kolkata	December'2009		3,48,365/-
10.	Resources Division Kolkata	January'2010		2,54,321/-
11.	Resources Division Kolkata	February'2010		2,16,575/-
12.	Resources Division Kolkata	March'2010		23,21,543/-
(A) Total:				65,20,738/-
13.	Bankura (A-M) Division	March'2010		11,05,688/-
14.	Barasat (A-I) Division	March'2010		1,69,894/-
15.	Coochbehar (A-M) Division	March'2010		1,27,482/-
16.	Balurghat (A-M) Division	March'2010		1,28,000/-
17.	Burdwan (A-I) Division	March'2010		30,945/-
(B) Total:				15,62,009/-
Grand Total : (A+B)				80,82,747/-


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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 2009-10.

(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	80,82,747/-	80,82,747/-	NIL

In this connection it is stated that there is no D.C. bills/UCs wanting under the above mentioned head, as per records of the office of the Pr. Accountant General (A & E), West Bengal.


(Saurabh K. Mallick)
Deputy Accountant General(CA)