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कार्यालय प्रधान महालेखाकार
(लेखापरीक्षा-11), पश्चिम बंगाल,
3रा एम.एस.ओ. बिल्डिंग 5वां तल,
सी. जी. ओ. कॉम्प्लेक्स,
डी.एफ.ब्लॉक, सेक्टर-1, सॉल्टलेक,
कोलकाता-700 064.



F/c saheb
AS
23.6.25

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.

'17 JUN 2025

No.:OA(AMG-III)/EAP/Cert./WBADMIP-II/2025-26/038

Dated/दिनांक:-17.06.2025

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 2023-24.**

Sir,

I am to forward herewith the Audit Report on the captioned project in respect of the
financial year 2023-24.

The receipt of the same may kindly be acknowledged.

Encl.:As stated.

Yours faithfully,

(Shishir Kumar Srivastava)
Dy. Accountant General (AMG-III)

Copy forwarded to:-

- I. The Commissioner (Flood Management), Department of Water Resources, River Development and Ganga Rejuvenation, 6th Floor Cabin, Shram Shakti Bhawan, Rafi Marg, New Delhi-110 001.
- II. The Additional Secretary, Public Finance (State), Room No. 169-C, North Block, Ministry of Finance, Department of Expenditure, New Delhi – 110 001.
- III. The Director, Budget Division (States-Planning and Allocation), Department of Economic Affairs, Room No. 272, North Block, New Delhi-110 001.
- IV. The Principal Director of Audit (Agriculture, Food and Water Resources), 8th & 9th Floor, Office of the Comptroller and Auditor General of India Annexe Building, 10, Bahadur Shah Zafar Marg, New Delhi-110 002.
- V. The Director General, Professional Practices Group, Comptroller and Auditor General of India, 9, Deen Dayal Upadhyay Marg, New-Delhi-110 124.
- VI. The Principal Director (ER), Comptroller and Auditor General of India, 9, Deen Dayal Upadhyay Marg, New-Delhi-110 124.


Sr. Audit Officer (AMG-III)

कार्यालय प्रधान महालेखाकार
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3रा एम.एस.ओ. बिल्डिंग 5वां तल,
सी. जी. ओ. कॉम्प्लेक्स,
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No.:OA(AMG-III)/EAP/Cert./WBADMIP-II/2025-26/039

Dated/दिनांक:-17.06.2025

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 2023-24.

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 2024. 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 2024 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.

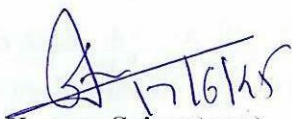
This report is issued without prejudice to CAG’s right to incorporate the audit observations in the Report of CAG of India for being laid before Parliament / State Legislature.

Audit Observations:

A. Relating to financial year 2023-24

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 2023-24, furnished by the Project Authority disclosed a total expenditure of ₹ 73,33,77,550 of which ₹ 73,14,50,418 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	0,00,00,000	0,00,00,000	0,00,00,000	Nil
B. Irrigation System Development	69,04,45,110	19,27,132	68,85,17,978	Being the amount of work, audit could not certify due to non-production of work-related GIS data.
C. Agricultural Support Services	17,36,540	0,00,00,000	17,36,540	Nil
D. Project Management	4,11,95,900	0,00,00,000	4,11,95,900	Nil
Total	73,33,77,550	19,27,132	73,14,50,418	


(Shishir Kumar Srivastava)
Dy. Accountant General (AMG-III),
Office of the Principal Accountant General (Audit-II), West Bengal,
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DF Block, Salt Lake, Kolkata-700 064.
Date:-17.06.2025.