



भारतीय लेखा तथा लेखा परीक्षा विभाग
कार्यालय - प्रधान महालेखाकार (लेखा परीक्षा), पश्चिम बंगाल
ट्रेजरी बिल्डींग, 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/124
दिनांक / Dated 30/09/2011

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 2010-11

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 2010-11 including the Audit observations and Annexure-I & II.

The receipt of the same may kindly be acknowledged.

Encl: As stated.

Yours faithfully,

Deputy Accountant General (CA)



PHONE : 2213-3151/3152/3163
FAX : (033) 2213-3174

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संख्या / No.

दिनांक / Dated

A u d i t C e r t i f i c a t e

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 2010-11 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 2010-11.

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.

Audit Observations:

The expenditure booked in respect of World Bank assisted "Preparation of Proposed West Bengal Accelerated Development of Minor Irrigation Project (Q-6120)" as per Statement of Expenditure (SOE) furnished by the Project Director, Preparation of Proposed West Bengal Accelerated Development of Minor Irrigation Project, Water Resources Investigation & Development Department, for the financial year 2010-11 is as follows:

Project Preparation Advance No.	Category	Total Expenditure (₹)
Q-6120	Project Preparation, ADMI	1,24,37,337/-

Of ₹ 1,24,37,337/-, eligibility for reimbursement stands at ₹ 1,23,05,866/- as shown below:

Project Preparation Advance No.	Expenditure Incurred (₹)	Expenditure Admitted for Reimbursement (₹)	Percentage of Reimbursement	Amount eligible for Reimbursement (₹)	Inadmissible Amount in audit (₹)	Reasons for inadmissibility
Q-6120	1,24,37,337/-	1,23,05,866/-	100%	1,23,05,866/-	a) 1,18,104/- b) 13,047/- c) 320/-	a) As per booking in the O/o the PAG (A&E), WB, the amount has been held in-admissible. (Midnapore A-I Division) b) Cess amount of ₹. 13,047/- deducted from contractor's bill not deposited. Cess is not admissible as expenditure as per World Bank's guideline. (Suri A-M Division) c) As per expenditure furnished by the Executive Engineer, Suri A-M Division, in their reply.

(Rupees One crore Twenty Three lakh Five thousand Eight hundred and Sixty Six only)

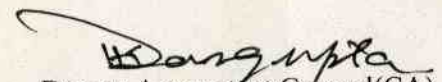

Deputy Accountant General (CA).

ANNEXURE – I

STATEMENT OF EXPENDITURE IN RESPECT OF WORLD BANK ASSISTED
“PREPARATION OF PROPOSED WEST BENGAL ACCELERATED DEVELOPMENT OF
MINOR IRRIGATION PROJECT” (APPLICATION NO. Q-6120) FOR THE YEAR 2010-11.

(As furnished by the Project Authority)

Sl.No.	Name of the Division	Months & Year	Name of the Detailed Head of Classification	Expenditure incurred (₹)
1.	Resources Division Kolkata	April'2010	2702-80-800-SP-018-50-V	Nil
2.	Resources Division Kolkata	May'2010		9,981/-
3.	Resources Division Kolkata	June'2010		4,72,620/-
4.	Resources Division Kolkata	July'2010		93,000/-
5.	Resources Division Kolkata	August'2010		4,91,222/-
6.	Resources Division Kolkata	September'2010		1,84,808/-
7.	Resources Division Kolkata	October'2010		5,02,115/-
8.	Resources Division Kolkata	November'2010		1,55,603/-
9.	Resources Division Kolkata	December'2010		15,41,993/-
10.	Resources Division Kolkata	January'2011		1,71,450/-
11.	Resources Division Kolkata	February'2011		4,88,846/-
12.	Resources Division Kolkata	March'2011		11,56,832/-
13.	Bankura (A-M) Division	April'2010 to March'2011		56,444/-
14.	Barasat (A-I) Division	-do-		13,13,355/-
15.	Coochbehar (A-M) Division	-do-		7,17,432/-
16.	Balurghat (A-M) Division	-do-		14,63,466/-
17.	Burdwan (A-I) Division	-do-		35,430/-
18.	Midnapur(A-I) Division	-do-		15,27,740/-
19.	Krishnagar (A-M) Division	-do-		7,50,000/-
20.	Suri (A-M) Division	-do-		13,05,000/-
Grand Total				1,24,37,337/-


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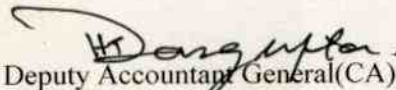
ANNEXURE - II

Verified Statement of Expenditure in respect of World Bank assisted "Preparation of Proposed West Bengal Accelerated Development of Minor Irrigation Project (Q-6120)" for the year 2010-11.

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

Head of Account	Name of the Division	Pr.A.G.(A&E)'s Figures (₹)
2702-80-800-SP-018-50-V	Kolkata (A-M)	52,68,470/-
	Barasat(A-I)	13,13,355/-
	Burdwan(A-I)	35,430/-
	Midnapur(A-I)	14,09,636/-
	Balurghat(A-M)	14,63,466/-
	Bankura (A-M)	56,444/-
	Coochbehar (A-M)	7,17,432/-
	Krishnagar(A-M)	7,50,000/-
	Suri(A-M)	13,05,000/-
	Total	1,23,19,233/-

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.


Deputy Accountant General(CA)