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भारतीय लेखापरीक्षा और लेखा विभाग

कार्यालय प्रधान महालेखाकार (सामान्य एवं सामाजिक क्षेत्र लेखापरीक्षा), 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



No. : 360/FASS-V/EAP/ WB-ADMI/2018-19/ 184  
Date : 01.11.2019

01 NOV 2019

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, 5<sup>th</sup> Floor,  
Ultadanga, Kolkata-700 067.

**Subject : Issue of Audit Report in respect of World Bank assisted West Bengal Accelerated Development of Minor Irrigation Project (WBADMIP) under IBRD Loan No. 8090-IN and IDA Cr. No. 5014-IN for the financial year 2018-19 (including the adjustments pertaining to financial year 2017-18).**

Sir,

I am to forward herewith the Audit Report, duly incorporating the audit observations, 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 2018-19 ( including adjustments pertaining to the financial year 2017-18).

The receipt of the same may kindly be acknowledged.

Encl: As stated.

Yours faithfully,

( Timir Bhadra )

Sr. Deputy Accountant General / FAW



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भारतीय लेखापरीक्षा एवं लेखा विभाग

कार्यालय प्रधान महालेखाकार (सामान्य एवं सामाजिक क्षेत्र लेखापरीक्षा), पश्चिम बंगाल  
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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

To  
The Principal Secretary  
to the Government of West Bengal,  
Department of Water Resources Investigation & Development,  
Khadya Bhawan, Block -A (5<sup>th</sup> floor),  
Kolkata-700 087.

### Report of the Comptroller and Auditor General of India 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, Reconciliation of Claims to Total Applications of Funds and Management Assertion letter as furnished by the Project Authority for the year ended 31 March 2019. 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 2019 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, appended to this audit report**, expenditures are eligible for financing under the Loan / Credit Agreement. During the course of the audit, PFS/FMRs 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 2018-19.**


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), for the financial year 2018-19 is **Rs.1393985503/-** and expenditure admitted in audit is **Rs. 1345676454/-**. Out of **Rs. 1345676454/-**, amount eligible for reimbursement stands at **Rs.1164883479/-**, in audit as shown below:-

Category	Expenditure claimed as per PFS	Total Expenditure incurred (Rs)	Expenditure inadmissible (Rs.)	Expenditure admitted	Percentage of reimbursement (Rs)	Amt. eligible for reimbursement (Rs)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Goods, works, non-consulting services, consultant's services, training and operating costs <b>under Part A, C and D of the Project.</b>	529497400	529497400	44739873 (Details in Annexure 'A')	484757527	100%	484757527
Goods, works, non consulting services, consultants' services, training and operating costs <b>under Part B of the Project</b>	864488103	864488103	3569176 (Details in Annexure 'B')	860918927	79%	680125952
<b>Total:</b>	<b>1393985503</b>	<b>1393985503</b>	<b>48309049</b>	<b>1345676454</b>	<b>-</b>	<b>1164883479</b>

#### **B. "Adjustment in respect of earlier periods"—relating to Financial year 2017-18**

Audit Report on the PFS pertaining to financial year 2017-18 had mentioned that an expenditure of Rs. **16166951/-**, in respect of World Bank assisted West Bengal Accelerated Development of Minor Irrigation Project ( Loan No. 8090-IN / IDA Cr. No. 5014-IN) represented "expenditure not admitted in audit". The amount has been claimed during the financial year 2018-19 as 'Adjustment in respect of earlier periods' i.e relating to the financial year 2017-18. On scrutiny, in course of current audit, the details of amount admitted are given below and List of items held inadmissible in respect of claims for the year 2017-18 is shown at Annexure - C :-

Initial year of expenditure	IBRD Loan No. & IDA Cr. No.	Part	Expenditure incurred (As per PFS) (Rs.)	Expenditure not admitted in audit	Expenditure admitted in current Audit (Rs.)	Percentage of reimbursement	Amount eligible for Reimbursement (Rs.)
2017-18	8090 IN & 5014	A,C & D	16166951	14118549 (Details in Annexure 'C')	2048402	100%	2048402
		B	--	--	--	--	--
<b>Total</b>			16166951	14118549	2048402		2048402



16/08/2019

( Timir Bhadra )

**Sr. Deputy Accountant General (FAW),  
Office of the Principal Accountant General  
(General and Social Sector Audit), West Bengal,  
2, Government Place (West), Treasury Buildings,  
Kolkata – 700 001.**

[Date: 16 August 2019]

## Annexure – A

### List of items held inadmissible in respect of claim's of financial year 2018-19 (All items pertain to Part A, C & D)

Sl. No.	Unit	Reasons for inadmissibility in audit	Amount
1	Birbhum DPMU	1. Salary was paid to one contractual Procurement Engineer in excess of approval sanctioned strength and beyond the age of 65 years up-to December 2018 @ of Rs. 35000 per month. Hence, the expenditure of Rs. 315000 stands inadmissible. 2. An expenditure of Rs. 3155 incurred in violation of legal requirement due to non-deduction of GST at source from Bills paid to the agency.	318155
2	Coochbehar DPMU	As per memorandum No. 2433-BP/WBADMIP/4D-5(Pt I)/2012, Dated 16.10.2012 of GOWB, Department of WRID, B&P Branch, delegating the financial power, it was fixed that the Executive Engineer (DDOs) and DPD Technical can incur office expenses and other expenses upto Rs. 1.00 Lakh and Rs. 2.00 Lakh respectively under WBADMIP per financial year. No separate AA & FS was obtained for excess expenditure beyond delegation of power of EE, Cooch Behar. As such the sum of Rs. 49236/- (RS. 149236 – Rs. 100000) stands inadmissible.	49236
		Notice for 4 number of e-tenders having equal size (26.6 sq/cm for Anand Bazar & 28 sq/cm for Times of India) were published for execution of plantation work (Horticulture) in 7 Blocks of Coochbehar district. Through Mathabhanga-I block was included in e-tender no. 15/18-19, another notice for e-tender no. 16/18-19 was published only for Mathabhanga-I block on same date, leading to avoidable & unjustified expenditure of Rs. 52,465/- (Rs. 30457/- for Anand Bazar and Rs. 22008/- for Times of India)	52465
3	EAST Midnapore DPMU	Proposal was sent by SPMU office to world bank for engagement of Fisheries Extension Worker (FEW). The same was accorded by world bank. But SPMU office engaged Fishery Field Assistant (FFA) in place of FEW. No documents in respect of approval of world bank for said post could be produce to audit. Hence the payment of remuneration to the staff against said designated post stands inadmissible.	40000
4	Hooghly DPMU	Salary payment made to Gr. D staff sponsored from and engaged through the agency West Bengal Agro Industries Corporation Ltd. was beyond the scope and Procurement Manual and lacking specific Administrative Approval & Financial Sanction for such salary payment to Gr. D staff engaged through agency.	102144
5	Jalpaiguri DPMU	As per memorandum No. 2433-BP/WBADMIP/4D-5(Pt I)/2012, Dated 16.10.2012 of WOWB, Department of WRID, B&P Branch, delegating the financial power, it was fixed that the Executive Engineer (DDOs) and DPD Technical can incur office expenses and other expenses upto Rs. 1.00 Lakh and Rs. 2.00 Lakh respectively under WBADMIP per financial year. No separate AA & FS was obtained for excess expenditure beyond delegation of process of EE, Cooch Behar. As such the sum of Rs. 539399/- (RS. 639399 – Rs. 100000) stands inadmissible.	539399
6	Malda DPMU	As per memorandum No. 2433-BP/WBADMIP/4D-5(Pt I)/2012, Dated 16.10.2012 of WOWB, Department of WRID, B&P Branch, delegating the financial power, it was fixed that the Executive Engineer (DDOs) and DPD Technical can incur office expenses and other expenses upto Rs. 1.00 lakh and Rs. 2.00 lakh respectively under WBADMIP per financial year. No separate AA & FS was obtained for excess expenditure beyond delegation of process of EE, Malda. As such the sum of Rs. 75494/- (RS. 175494 – Rs. 100000) stands inadmissible	75494
7	NORTH	As per memorandum No. 2433-BP/WBADMIP/4D-5(Pt I)/2012, Dated	104715

	DINAJPUR DPMU	16.10.2012 of WOWB, Department of WRID, B&P Branch, delegating the financial power, it was fixed that the Executive Engineer (DDOs) and DPD Technical can incur office expenses and other expenses upto Rs. 1.00 Lakh and Rs. 2.00 Lakh respectively under WBADMIP per financial year. No separate AA & FS was obtained for excess expenditure beyond delegation of process of EE, Uttar Dinajpur, Raiganj. As such the sum of Rs. 1,04,715/- (Rs. 204715 – Rs. 100000) stands inadmissible.	
8	Purulia DPMU	Proposal was sent by SPMU office to world bank for engagement of Agriculture/Fishery Extension Worker (AEW/FEW). The same was accorded by world bank. But SPMU office engaged Agriculture Field Assistant (AFA) & Fishery Field Assistant (FFA) in place of AEW/FEW. No documents in respect of approval of world bank for said post could be produce to audit. Hence the payment of remuneration to the staff against said designated post stands inadmissible	794838
		No records was available as to the exact location of the work done (hire charges of tractor and power tiller to facilitate in seed sowing in different blocks in Purulia District ) in bills submitted by the agencies as well as in MB entry. As per attachment with the work order the work was supposed to be done in 78 plots, none of which were mentioned in the bill, as well as in MB. No document in support of reply could be produced to audit. Mere certification by president/secretary of WUA on the body of completion certificate relating to sowing of seed is not sufficient to verify the extent of work done by the agency. As such the sum stands inadmissible.	183149
		There was no mention of measuring quantity through bucket i.e there was no criteria/ specification relating to measuring quantity for supply of Farm Yard Manure (FYM). The payment made by measuring and arriving at bill value through bucket could not be checked and verified in audit. No explanation relating to date of supply as per challan, which was prior to date of supply order could be given. Place of delivery were not mentioned. No documents relating to proper utilisation/ distribution of FYM by the WUA secretary / president to the intended beneficiaries/ lead farmers could be produced to audit. As such the payment stands inadmissible.	170034
		As per General and special conditions of contract of Support Organisation (SO) Manual, the payment is to be made on monthly basis after receipt of invoice supported with progress report from the SO for the period depicting performance of activities and personnel input, duly certified by the DPD Technical of DPMU at the end of each month and approved as satisfactory by the Project Director. (PD). Payment was made on the basis of the attendance cum performance report without obtaining any monthly progress from the SO as required above. Further, as per amendment 3 dated 28-05-18 of the contract with the SO namely Ramky Foundation, the SO was supposed to submit the farmer wise, plot wise, season wise (Pre kharif and rabi/boro) Scheme Performance Report and entry to MIS as per format attached (Annexure I and Annexure II). It was also specified that the information of total WUA members (farmers) is to be provided and incomplete information of any scheme will not be considered for payment. For contract with other SO namely Hijli Inspiration followed by extension and amendment No 5 dated 06-07-2017, the same provision was incorporated in respect of delivery of services and furnishing reports/returns as mentioned above. But it was noticed that DPMU Purulia made payment to said two number of SOs without obtaining any reports/returns as mentioned above. In reply the fact was admitted that no report was submitted as per Annexure I & II. The reply against audit query depicts the self declaration/ certification by the Executive Engineer in respect of work done by the support organisation without any supporting document. Approval of DPD technical in respect of any of the performance report could not be produced to audit as claimed. The payment was released to the agency	5935124

		without adhering the provision of the contract. As such the sum stands inadmissible.	
		Two numbers of Institutional Development Specialists (IDS) were paid remuneration for a single month in violation of provision of section 2.12.2 the procurement manual which requires that there will be only 1 IDS for every DPMU. No documents in respect of non drawl of salary by Mr. Palash Ghosh, IDS from East Midnapore DPMU could be produced to audit (for the month of Dec. 2018). Payment was also made to other IDS namely Shri Debasish Mondol attached to Purulia DPMU for said month. In absence of non-drawal certificate of salary by Mr Ghosh from East Midnapore DPMU, the remuneration paid to him stands inadmissible.	43548
		As per provision of section 3.17.21(vi) of MSO (audit) relating to Audit of World Bank and other Externally Assisted Projects, local transportation charges are not reimbursable. But the same was allowed for transportation of materials like seed, display board etc from DPMU Purulia office to different Demonstration Centres (DCs) within the DPMU jurisdiction. Hence inadmissible.	11010
		The awareness campaign programme was intimated well in advance (11-5-18). Expenditure was incurred without entering into any agreement. Payment was made without making any short video clipping/ still photograph in violation of order of PD/ WBADMIP which was mandatory. Approved expenditure per WUA was Rs. 3500/- for i) celebration of world environment day. ii) observance of Aranya Saptaha. But entire expenditure of Rs.3500 per WUA (40 WUAs) was spent only for sl no. (i) above. No activity relating to sl. No (ii) was done. Hence inadmissible.	139570
9	SOUTH 24 PARGANAS DPMU	Proposal was sent by SPMU office to world bank for engagement of Agriculture/Fishery Extension Worker (AEW/FEW). The same was accorded by world bank. But SPMU office engaged Agriculture Field Assistant (AFA) & Fishery Field Assistant (FFA) in place of AEW/FEW. No documents in respect of approval of world bank for said post could be produce to audit. Hence the payment of remuneration to the staff against said designated post stands inadmissible	405375
10	SOUTH DINAJPUR DPMU	As per memorandum No. 2433-BP/WBADMIP/4D-5(Pt I)/2012, Dated 16.10.2012 of WOWB, Department of WRID, B&P Branch, delegating the financial power, it was fixed that the Executive Engineer (DDOs) and DPD Technical can incur office expenses and other expenses upto Rs. 1.00 Lakh and Rs. 2.00 Lakh respectively under WBADMIP per financial year. No separate AA & FS was obtained for exvess expenditure beyond delegation of process of EE, Uttar Dinajpur, Raiganj. As such the sum of Rs. 70,540/- (Rs. 170540 – Rs. 100000) stands inadmissible.	70540
11	SPMU WBADMIP	Rs 60,000/- was paid as ADVANCE for study tour of A.R. Jamaes, Horticulture Specialist. Provision of section 4.138(5) of WBTR requires that a detailed bill in adjustment shall be submitted within one month from the date of the completion of the purpose for which advance was drawn and in no case beyond the period of sixty days from the date of drawls of such advance unless otherwise permitted by the administrative department with the concurrence of the finance department. No such adjustment bill against the advance drawn of Rs 60,000/- was submitted by the drawer of the advance within 31-03-2019. Such an advance without adjustment is not reimbursable within the financial year 2018-19. Hence inadmissible	60000
		As per provision of section 2(C) of memorandum no-305-BP/WBADMIP/4D-5(Pt.-1)/2012 dt.20/02/2013, Project Director has the power to purchase and maintenance of field level equipment and instrument upto Rs.2 lakh per annum. Provision of Section 1(d) of said memorandum also requires that Additional Chief Secretary/Principal Secretary/ Secretary, WRID Department will sanction all those expenditures in case of which the upper ceiling of the financial powers of	14611478

		the project director for a financial year has been exceeded and subject to sanctioned project cost and budget provision. "DGPS" falls under field level equipment and instrument category. SPMU office spent Rs 1,48,11,478/- for procurement of number of DGPS during 2018-19. Neither sanction at Secretary level has been obtained as required above for incurring such expenditure beyond the power of PD, nor budget provision was made for such procurement. Thus expenditure incurred beyond 2 lakh i.e 1,46,11,478/- ( 14811478-200000) stands inadmissible	
		As per work order vide Memo No 946 dated 30-08-2017 of PD/ABADMIP the work of Internet connectivity with video conferencing system for WBADMIP project in SPMU and in 18 Different districts DPMU offices (total 19 points) was supposed to be completed within December 2017. Payment schedule for the above work requires that Rs 1,45,05,975/- will be paid after successful supply, installation and operation in all the locations. There was no provision for part payment. But part payment of 49,75,003/- was allowed to the agency without completion of the work as a whole. In most of the DPMUs testing of the supplied materials could not be done due to BSNL link problem, so as the making the system operational as a whole. As such release of aforesaid payment of Rs 49,75,003/- out of Rs 1,45,05,975/- stands not only irregular due to violation of the payment provision of the contract but also undue favour to the agency.	4975003
		Clause 41.2 of the General Conditions of Contract for Consultancy service on Geophysical Logging of Boreholes Drilled in various Districts of West Bengal under WBADMI Project requires that the payment under the Contract shall be made in lump sum instalment against deliverables specified in Appendix-A (Terms of Reference under General Conditions of Contract). As per said Appendix-A, minimum number of boreholes to be drilled in Burdwan and Jalpaiguri districts were 88 and 100 respectively. But payment was released to the agency without obtaining minimum number of proposed points for Geophysical Logging for Tube wells (TWs) as number of drillings in Burdwan and Jalpaiguri districts was 41 and 52 respectively i.e. nearly half than that of the minimum requirement. But the payment of Rs. 98,670.00 was allowed to the agency during 2018-19 in violation of the provisions of the Contract. Hence payment of Rs 98,670/- stands inadmissible	98670
12	WEST Midnapore DPMU	Proposal was sent by SPMU office to world bank for engagement of Agriculture/Fishery Extension Worker (AEW/FEW). The same was accorded by world bank. But SPMU office engaged Agriculture Field Assistant (AFA) & Fishery Field Assistant (FFA) in place of AEW/FEW. No documents in respect of approval of world bank for said post could be produce to audit. Hence the payment of remuneration to the staff against said designated post stands inadmissible.	706310
		As per memorandum No. 2433-BP/WBADMIP/4D-5 (Pt 1)/2012, dated 16-10-2012 of GOWB, Department of WRID, B&P Branch, delegating the financial power, it was fixed that the Executive Engineers (DDOs) and DPD Technical can incur office expenses and other expenses upto Rs 1.00 lakh and Rs 2.00 lakh respectively under WBADMIP per financial year. No separate AA & FS were obtained for excess expenditure beyond delegation of process of EE.. As such the sum of Rs. 1,96,616/- (66666+223349+6600- 1,00,000 ) stands inadmissible.	196616
	<b>Total</b>		<b>29682873</b>
13	-	Advance Deposit with Science and Technology for 5 <sup>th</sup> MI Census treated as expenditure during 2014-15 (initial year of expenditure). Vouchers and sub-vouchers in support of utilisation of said fund could not be produced to audit till 2018-19. Hence, disallowed.	<b>15057000</b>
	<b>Grand Total</b>		<b>44739873</b>



**Annexure – B**

**List of items held inadmissible in respect of claim's of financial year 2018-19**  
(All items pertain to Part B)

Sl. No.	Unit	Reasons for inadmissibility in audit	Amount
1	Birbhum DPMU	An expenditure of Rs. 114966 incurred in violation legal requirement due to non-deduction of GST at source from Bills paid to the agency.	114966
2	Malda DPMU	Expenditure of Rs. 82800/- was incurred for topographical survey work without administrative approval & financial sanction.	82800
3	Purulia DPMU	The payment was released to the agency for SURVEY WORK: - i) In violation of provision of articles of agreement of the contract which requires that payment could be made to the agency on certification of the invoice by the engineer in format in Annexure '2' , which was not done. ii) Agency was supposed to submit DPR in prescribed format Annexure '3' .but the same was a blank sheet. No format was provided with the agreement. As such the criteria for preparation and submission for DPR could not be checked and verified in audit. iii) Not a single DPR could be produced before audit that was reported to have been prepared by the agency. iv) No administrative approval could be provided before audit in respect of preparation of the DPRs. Hence, the sum stands inadmissible	596250
4	Purulia (A-I) Division	Expenditure for SURVEY WORK was incurred without any approval from the world bank. The fact admitted by the division. Payment was made on the basis of claim at the agency relating to submission of DPRs while submitting the bills. No documents in respect of preparation of DPR by the agency could be produced before audit. Hence inadmissible	397549
		According to the clause 42 under section A of the contract data for execution of different works, payment of each RA bill shall be made after deduction of 10% of RA bill value. Payment was made after deduction of 5% of each RA bill value leading to short deduction/overpayment. Hence inadmissible.	2377611
		<b>Total</b>	<b>3569176</b>

### Annexure – C

#### List of items held inadmissible in respect of claim's of financial year 2017-18 (All items pertain to Part A, C & D)

Sl. No.	Name of the Division	Reasons for inadmissibility	Amount Inadmissible (In Rs.)
1	DPMU, Bankura	Bankura, DPMU has sought for from the PD, WBADMIP Administrative Approval & Financial Sanction for the excess expenditure incurred beyond the limit delegated but not yet received the same.	1120051
		Bankura, DPMU has sought for from the PD, WBADMIP necessary approval for reimbursement of the expenditure, but not yet received.	262723
2	DPMU, Howrah	Procurement was made due to inability of supply expressed verbally by WBSSCL	49256
		The said progress report duly signed and approved by competent authority and attendance cum performance duly certified.	369043
		Monthly Progress Report is being obtained before making payment of monthly remuneration	729145
3	DPMU, Malda	The SO and IDS concerned were sacked due to their negligence of duty. Undertook to follow the instruction of audit in future.	224760
		The SO and IDS concerned were sacked due to their negligence of duty. Presently records are being maintained as per instruction of audit.	100560
4	DPMU, Uttar Dinajpur	Necessary approval of DPD (Tech) for Rs 94100 (out of total inadmissible sum of Rs 1,60,009/-) since furnished.	65909
5	DPMU, Paschim Medinipore	No further/post facto AA&FS obtained from competent authority for the expenditure incurred beyond the DOP of the Executive Engineer to regularise the excess objected expenditure.	483567
		Being a priority district and considering the increasing volume of work, 4 numbers of more attendants of WBAIDCL were posted in the DPMU Paschim Midnapore from other non-priority district DPMUs. Engagement of attendants through said agency (Agro) never exceeded 32 numbers all over West Bengal, that was initially approved.	403750
6	DPMU, Purba Medinipore	No document / records could be produced before audit that can justify the engagement of 3 extra attendants beyond approved strength	462541
7	DPMU, Purulia	DPMU Purulia replied following: - Overpayment was made due to letter of the Sambad Pratidin on the basis of approved rates of I&CA effective from 01-04-2010. Payment of Rs 14,40,985/- was made to the agency for publication of advertisement in Times of India (TOI) due to non-existence of I &CA approved rates for All India Publication after 03/2016 and with effect from 01-12-2017.	1458611
8	DPMU, Birbhum	Salary was continued to be paid to said Procurement Engineer (PE) in excess of approved sanctioned strength up to December 2018. Moreover, the salary as paid to the PE even after attaining the age of 65 years on 09.08.2017.	420000

9	DPMU, Hooghly	The Hooghly DPMU could not furnish sufficient relevant documents to justify the admissibility of the expenditure for their claim of reimbursement.	706923
10	SPMU, Ultadanga, Kolkata	Approval of the world bank in respect of sanction of the posts could not be produced.	649250
		The sum spent for sponsoring cannot be justified without actual participation.	200000
		Reimbursable expenses was supposed to be paid that are actually and reasonably incurred by the consultants. Contractual provision clearly states that consultant shall submit to the client in duplicate itemized invoices accompanied by the receipts of other appropriate supporting documents. The same could not be produced to audit.	1106984
		No further development against the work has been done by Mitchel Drilling India Pvt. Ltd. (MDIPL)	5262548
11	Planning Division (A-I) SWID	In violation of the legal agreement, Labour Welfare Cess was not deducted from the Bill. No further development in F.Y.2018-19. Hence inadmissible	42928
<b>Total Inadmissible</b>			<b>14118549</b>