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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, गर्वमेंट 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

संख्या/No.

CASS-V/EAP/ WB-ADMI/2014-15/ 197

दिनांक/Dated

02/12/2014

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 2013-14.

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 2013-14 including the Audit observations.

The receipt of the same may kindly be acknowledged.

Enclo: As stated.

Yours faithfully,

(HRISHIKESH DASGUPTA)

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



भारतीय लेखा तथा लेखा परीक्षा विभाग
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(GENERAL & SOCIAL SECTOR AUDIT), WEST BENGAL
TREASURY BUILDINGS, 2, GOVT. PLACE (WEST), KOLKATA - 700 001

संख्या/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
Khadya Bhawan, Block-A (5th Floor),
11A, Mirza Galilb Street,
Kolkata- 700 087, 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, Reconciliation of Claims to Total Applications of Funds and Management Assertion letter as furnished by the Project Authority for the year ended 31 March 2014. 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.

Contd.....

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 2014 in accordance with Government of India accounting standards.

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 – 7 Rs.529.62 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 2013-14 is Rs. 42,64,85,571/-.

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Out of Rs. 42,64,85,571/- eligibility for reimbursement stands at Rs. 36,19,91,187/- as shown below :-

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Category	Expenditure incurred * (Rs.)	Expenditure admissible in audit (Rs.)	Percentage of reimbursement (Rs.)	Amount eligible for reimbursement (Rs.)	Expenditure inadmissible in audit (Rs.)	Reasons for inadmissibility
Goods, works, non-consulting services, consultant's services, training and operating costs under Part A,C and D of the Project.	12,66,88,515/-	12,51,51,513/-	100%	12,51,51,513/-	15,37,002/-	<p>i) Barasat(A-I) division : Bill for Rs.7000/-, paid as advance, for organizing the training of Cluster Level Training Programme on 04.03.2014, is awaiting adjustment. Hence, the amount stands inadmissible.</p> <p>ii) Kolkata(A-M) Division : Rs. 3,10,004/- was paid towards remuneration of the Dam Safety Expert and Fisheries Coordinator who were engaged beyond the scope of sanction, for two months, as per Procurement Manual and cost table for WBADMIP. The amount is therefore treated as inadmissible.</p> <p>Two or more cars were hired in the name of same person for the same period involving Rs. 257616/- (Rs. 84001/- + Rs. 97767/- + Rs. 75848/-). Thus, cost of hiring of one vehicle of each category has been treated as inadmissible.</p> <p>Rs. 9,62,382/- was paid towards consolidated pay of three office attendant and one Procurement Specialist although the posts have been abolished by the World Bank.</p>
Goods, works, non consulting services, consultants' services, training and operating costs under Part B of the Project	29,97,97,056/-	29,97,97,056/-	79%	23,68,39,674/-	NIL	---
Total:	42,64,85,571/-	42,49,48,569/-	--	36,19,91,187/-	15,37,002/-	---

* Expenditure incurred as per Statement of sources and Application of Funds .& Reconciliation of Claims to Total Application of Funds for the year ended 31.03.2014.

Date 22 october 2014


(HRISHIKESH DASGUPTA)

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

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Report-1C

WBADMIP
(IDA Cr. 5014-IN, IBRD Ln. 8090-IN)
Statement of Sources and Application of Funds
Report for the year ended 31.03.2014

In Rs.

Particulars	Current Year	Previous Year	Project to Date
Opening Balance(A)	Nil	Nil	Nil
Receipts			
Fund received from Government through Budget	60,35,44,024.00	16,09,66,800	80,46,93,812.00
Fund received directly by Project Implementing Authority through external assistance	Nil	Nil	Nil
Beneficiary Contribution	Nil	Nil	Nil
Total Receipts(B)	60,35,44,024.00	16,09,66,800.00	80,46,93,812.00
Total Sources(C=A+B)			
Expenditures by Component			
A .Strengthening of Community Based Institution	3,50,89,813.00	1,06,18,588.00	4,57,08,401.00
B. Irrigation System Development & Improvement	29,97,97,056.00	16,37,505.00	30,14,34,561.00
C. Agriculture, Horticulture ,Fisheries development	27,59,519.00	00	27,59,519.00
D. Project Management	8,88,38,183.00	4,08,94,495.00	15,23,39,264.00
Total Expenditures(E)	42,64,85,571.00	5,31,50,588.00	50,22,41,745.00
Closing Balance(C-E)			

Notes:

- Information about the basis of preparation of the financial statements with regard to the Financial Rules and Codes applicable
- The above figures have been based on monthly/quarterly abstract accounts prepared by the accounts compiling offices. duly reconciled by the respective DDOs with details of un reconciled amounts to be furnished.
- Names of accounting units whose financial statements are aggregated to prepare the consolidated accounts.
- WBADMIPs Fund Management based on Letter of Credit issued from State Govt Budget ,so there will be no closing Balance Of Fund.
- Previous Year expenditure include in admissible expenditure of Rs7,79,456.00

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WBADMIP

(FAAG)

Annexure-II

(IDA Cr. 5014-IN, IBRD Ln. 80)
 Reconciliation of Claims to Total Application of Funds
 Report for the Year ended 31.03.2014

Particulars	Schedules	Amount In Rs.		
		Current Year	Previous Year	Project to Date
Bank Funds Claimed during the Year(A)	I	52,96,22,000.00	29,69,57,847.00	87,73,39,847.00
Total Expenditure made during the year (B)		42,64,85,571.00	5,31,50,588.00	50,22,41,745.00
Less: Outstanding AC Bills©	II	Nil	Nil	
Ineligible Expenditures(D)	III	Nil	7,79,456.00	49,43,949.00*
Expenditure not claimed (E)	IV	Nil	Nil	Nil
Total Eligible Expenditures Claimed (F)=(B)-(C)-(D)-(E)		42,64,85,571.00	5,23,71,132.00	49,72,97,796.00
World Bank Share@100% of (F) above (G)*		38,11,22,869.00	5,20,27,256.00	43,38,75,522.00

- All Expenditures incurred are 100% reimbursable from World Bank except Irrigation System improvement & development (79%)
- Ineligible expenditure Previous Year include Expenditure of Rs7,25,397/- has been erroneously entered twice in Monthly Appropriation Accounts.

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Project Director

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Government of West Bengal
Water Resources Investigation & Development Department
Office of the Project Director ADMIP, W.B
P-14/2 CIT Scheme VIII (M), Ultadanga, ICMARD Buildings
Kolkata-700067
Phone No.: 033-23567546/48/49.Fax:033-23567547

Memo No.:1211

Date-04.07.2014

To
The Principal Accountant General (General and Social Sector Audit)
Indian Audit and Accounts Department,
Treasury Buildings, 2, Govt Place (West)
Kolkata-700001

This assertion letter is provided in connection with your Audit of the financial statements of the **West Bengal Accelerated Development of Minor Irrigation Project (WBADMIP)** for the year ended 31.03.2014. We acknowledge our responsibility for the fair presentation of the financial statements in accordance with the cash basis of accounting followed by the Government of India, and we confirm, to the best of our knowledge and belief, the following representations made to you during your audit:

- The Project financial statements are free of material misstatements, including omissions.
- Project Funds have been used for the purpose for which they were provided.
- Project Expenditures are eligible for financing under the Loan/Credit Agreement.
- There have been no irregularities involving management or employees who have a significant role in internal control or that could have a material effect on the project financial statements.
- We have made available to you all books of accounts and supporting documentation relating to the Project.
- The Project has complied with the conditions of all relevant legal agreements, including the Financial Agreement, the Project Agreement and the Project Appraisal Document and the Minutes of Negotiations.
- Borrower's Project Implementation Plan is under preparation.


Project Director
WBADMIP