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सत्यमेव जयते

कार्यालय प्रधान महालेखाकार
(लेखापरीक्षा-II), पश्चिम बंगाल

**OFFICE OF THE PRINCIPAL
ACCOUNTANT GENERAL
(Audit-II), West Bengal**

No.:AMG-III/EAP/Cert./DRIP-II/I&WD/2023-24/192

Date:-16.02.2024

To
The Project Director,
Dam Rehabilitation and Improvement Project-II, West Bengal,
Irrigation & Waterways Directorate,
Irrigation & Waterways Department, Government of West Bengal
Jalasampad Bhaban, Western Block, 1st Floor,
Saltlake, Kolkata -700 091

**Sub.: Audit Report in respect of World Bank assisted Dam
Rehabilitation and Improvement Project-II (Loan No. 9181-
IN) for the financial years 2019-20 to 2022-23**

Sir,

I am to forward herewith the Audit Report on the aforesaid project in respect of the financial years 2019-20, 2020-21, 2021-22 and 2022-23.

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:-

- A. अवर सचिव, भारत सरकार, वित्त मंत्रालय, आर्थिक विभाग, एम आई प्रभाग, नॉर्थ ब्लॉक, नईदिल्ली - 110001, कृपया जानकारी के लिए।
- B. महानिदेशक (ई.आर.), भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय, 9, दीनदयाल उपाध्याय मार्ग, नई दिल्ली-110124, कृपया जानकारी के लिए।
- C. महानिदेशक (PPG-ईएपी), भारत के नियंत्रक एवं महालेखा परीक्षक का कार्यालय, 9, दीन दयाल उपाध्याय मार्ग, नई दिल्ली -110124, लेखापरीक्षा रिपोर्ट का एक प्रतिलिपि प्रेषित किया जा रहा है।
- D. निदेशक (वित्त), जलसंसाधन मंत्रालय, आर डी एंड जी आर (राष्ट्रीय परियोजना प्रबंधन इकाई, एन एच पी), द्वितीय तल, ब्लॉक -3, सी.जी.ओ. कॉम्प्लेक्स, लोधीरोड, नई दिल्ली -110003 कृपया जानकारी के लिए।
- E. महानिदेशक (ऑडिट), वैज्ञानिक विभाग, ए जी सी आर भवन, आई पी ई-स्टेट, नई दिल्ली-110002, लेखापरीक्षा रिपोर्ट का एक प्रतिलिपि प्रस्तुत किया जा रहा है।

Sd/-

वरिष्ठ लेखा परीक्षा अधिकारी/AMG-III

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**OFFICE OF THE PRINCIPAL
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No.:AMG-III/EAP/Cert./DRIP-II/I&WD/2023-24/193

Date:-16.02.2024

To
The Pr. Secretary to Government of West Bengal,
Irrigation & Waterways Department,
Jalasampad Bhaban, 1st Floor, DF Block,
Sector – I, Saltlake,
Kolkata-700 091

Report of the Comptroller and Auditor General of India on the Project Financial Statements

We have audited the accompanying financial statements of the World Bank assisted **Dam Rehabilitation and Improvement Project-II (Loan No. 9181-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 2020**. 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 Dam Rehabilitation and Improvement Project-II (Loan No. 9181-IN) for the year ended 31 March 2020 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

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Phone: (033) 2337-4916; FAX: (033) 2334-7854, e-mail: agauwestbengal2@cag.gov.in

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 2019-20

The Project Financial Statement (PFS) in respect of World Bank assisted Dam Rehabilitation and Improvement Project-II (Loan No. 9181-IN) for the financial year 2019-20, furnished by the Project Authority disclosed a total expenditure of ₹ 719580 and the entire expenditure have been admitted in audit. Details are given below (all amounts are in ₹) :-

Components	Expenditure incurred as per PFS	Expenditure Inadmissible in audit	Expenditure admissible in audit	Percentage of reimbursement	Amount eligible for reimbursement
Component – A	Nil	Nil	Nil	70%	Not applicable
Component – B	Nil	Nil	Nil	70%	Not applicable
Component – C	Nil	Nil	Nil	70%	Not applicable
Component – D	719580	Nil	719580	70%	503706
Total	719580	Nil	719580	70%	503706



(Shishir Kumar Srivastava)
Dy. Accountant General (AMG-III),
Office of the Principal Accountant General (Audit-II), West Bengal,
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**OFFICE OF THE PRINCIPAL
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No.:AMG-III/EAP/Cert./DRIP-II/I&WD/2023-24/194

Date:-16.02.2024

**To
The Pr. Secretary to Government of West Bengal,
Irrigation & Waterways Department,
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Sector – I, Saltlake,
Kolkata-700 091**

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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 Dam Rehabilitation and Improvement Project-II (Loan No. 9181-IN) for the year ended 31 March 2021 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

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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.


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Audit Observations:

B. Relating to financial year 2020-21

The Project Financial Statement (PFS) in respect of World Bank assisted Dam Rehabilitation and Improvement Project-II (Loan No. 9181-IN) for the financial year 2020-21, furnished by the Project Authority disclosed a total expenditure of ₹ 2120316 and the entire expenditure have been admitted in audit. Details are given below (all amounts are in ₹) :-

Components	Expenditure incurred as per PFS	Expenditure Inadmissible in audit	Expenditure admissible in audit	Percentage of reimbursement	Amount eligible for reimbursement
Component – A	Nil	Nil	Nil	70%	Not applicable
Component – B	Nil	Nil	Nil	70%	Not applicable
Component – C	Nil	Nil	Nil	70%	Not applicable
Component – D	2120316	Nil	2120316	70%	1484221
Total	2120316	Nil	2120316	70%	1484221


(Shishir Kumar Srivastava)
Dy. Accountant General (AMG-III),
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No.:AMG-III/EAP/Cert./DRIP-II/I&WD/2023-24/195

Date:-16.02.2024

**To
The Pr. Secretary to Government of West Bengal,
Irrigation & Waterways Department,
Jalasampad Bhaban, 1st Floor, DF Block,
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Report of the Comptroller and Auditor General of India on the Project Financial Statements

We have audited the accompanying financial statements of the World Bank assisted **Dam Rehabilitation and Improvement Project-II (Loan No. 9181-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 2022**. 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 Dam Rehabilitation and Improvement Project-II (Loan No. 9181-IN) for the year ended 31 March 2022 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

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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.

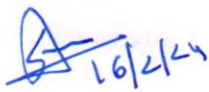
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Audit Observations:

C. Relating to financial year 2021-22

The Project Financial Statement (PFS) in respect of World Bank assisted Dam Rehabilitation and Improvement Project-II (Loan No. 9181-IN) for the financial year 2021-22, furnished by the Project Authority disclosed a total expenditure of ₹ 6294446 and the entire expenditure have been admitted in audit. Details are given below (all amounts are in ₹):-

Components	Expenditure incurred as per PFS	Expenditure Inadmissible in audit	Expenditure admissible in audit	Percentage of reimbursement	Amount eligible for reimbursement
Component – A	Nil	Nil	Nil	70%	Not applicable
Component – B	Nil	Nil	Nil	70%	Not applicable
Component – C	Nil	Nil	Nil	70%	Not applicable
Component – D	6294446	Nil	6294446	70%	4406112
Total	6294446	Nil	6294446	70%	4406112


(Shishir Kumar Srivastava)

Dy. Accountant General (AMG-III),

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In our opinion, the financial statements present fairly, in all material respects, the sources and applications of funds of World Bank assisted Dam Rehabilitation and Improvement Project-II (Loan No. 9181-IN) for the year ended 31 March 2023 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

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Audit Observations:

D. Relating to financial year 2022-23

The Project Financial Statement (PFS) in respect of World Bank assisted Dam Rehabilitation and Improvement Project-II (Loan No. 9181-IN) for the financial year 2022-23, furnished by the Project Authority disclosed a total expenditure of ₹ 785256 and the entire expenditure have been admitted in audit. Details are given below (all amounts are in ₹) :-

Components	Expenditure incurred as per PFS	Expenditure Inadmissible in audit	Expenditure admissible in audit	Percentage of reimbursement	Amount eligible for reimbursement
Component – A	Nil	Nil	Nil	70%	Not applicable
Component – B	Nil	Nil	Nil	70%	Not applicable
Component – C	Nil	Nil	Nil	70%	Not applicable
Component – D	785256	Nil	785256	70%	549679
Total	785256	Nil	785256	70%	549679


(Shishir Kumar Srivastava)

Dy. Accountant General (AMG-III),

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