

**By Speed Post/e-mail**



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**  
**Jalasangraha Bhawan, Western Block, 1<sup>st</sup> 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, नई दिल्ली - 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



**By Speed Post/e-mail**



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/2023-24/193**

**Date:-16.02.2024**

**To**  
**The Pr. Secretary to Government of West Bengal,**  
**Irrigation & Waterways Department,**  
**Jalasampad Bhaban, 1<sup>st</sup> 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

सी. जी. ओ. कम्लेक्स, डी. एफ. ब्लॉक, साल्ट लेक, कोलकाता - 700 064

3<sup>rd</sup> MSO Building, 5<sup>th</sup> Floor, CGO Complex, DF Block, Salt Lake, Kolkata - 700 064.

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