



April 10, 2024

Chief Engineer (Civil- Dam Safety & DRIP)  
Dam Safety Organization  
Kerala State Electricity Board,  
Pollam, Koyyam.

Project Director  
Second Dam Rehabilitation and Improvement Project,  
Central Water Commission,  
3<sup>rd</sup> floor, CWC Library building,  
R.K. Puram  
New Delhi-110 066

Dear Sirs,

*Implementing Entity: Chhattisgarh WRD*  
*P170873 – Second Dam Rehabilitation and Improvement Project (IBRD 9181-IN)*  
*Audit Review letter – Report for the period 1.4.2022 to 31.3.2023*

We thank you for sending the audit report for the above captioned project, for the period 1.4.2022 to 31.3.2023. The audit report is acceptable. Please upload these audit reports in your department website/project website. Please address the following issues:

1. This year audit report expenditure is less due to retention money. Please adjust this amount at the earliest. Also please let us know if last year excess amount was adjusted or not and if not, please adjust the same.

Particulars	Amount in INR	Amount in INR
Claims not made in last year		569,000
IUFR for the year 2022-23		
IUFR – April to June 22		
IUFR – July to September 22		
IUFR – October to December 22	219,880,000	
IUFR – January to March 23	81,802,000	
<b>Total amount claimed</b>		<b>301,682,000</b>
<b>Total amount audited</b>		<b>262,458,000</b>
Ineligible expenditure as per auditors for retention money		39,224,000
<b>Overall amount to be adjusted</b>		<b>39,793,000</b>

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2. Please confirm if no expenditure was made in the first two quarters and was not claimed later.
3. Please respond to last year audit review letter along with this letter.

Please provide us your responses by April 30, 2024.

With regards,

Yours sincerely,



Chabungbam Rajagopal Singh  
Senior Water Resource Management Specialist

cc: Ms. Manisha Sinha, Additional Secretary (OMI, Crypto & FB), DEA, Ministry of Finance.  
Ms. Juhi Mukherjee, Controller, Aid Accounts & Audit Division, DEA, Ministry of Finance.