

EXTERNAL AUDITOR REPORT

FOR

**BIHAR AAPDA PUNARWAS
EVAM PUNARNIRMAN SOCIETY**

CREDIT NO. 4802-IN

FOR

THE PERIOD 01/04/2018 TO 31/03/2019

As Submitted By

**KRA & Co
(Chartered Accountants)**

101, Bilas Kunj Apartment, Kidwaipuri, Patna 800001
krapatna@gmail.com

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K R A & C O .
(Chartered Accountants)

101, Bilas Kunj Apartment, Kidwaipuri, Patna 800001
krapatna@gmail.com

To
The Members
Bihar Aapda Punarwas Evam Punarnirman Society (BAPEPS)

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying special purpose financial statements of the **Bihar Kosi Flood Recovery Project**, financed by the World Bank Loan/IDA Credit No 4802-IN and implemented by Bihar Aapda Punarwas Evam Punarnirman Society (BAPEPS). These financial statements comprise of the Balance Sheet as at 31st March 2019, the Annual Accounts of Receipts and Payments and the Income and Expenditure Account for the year ended on that date and schedules to these financial statements, including a summary of significant accounting policies and other explanatory information (collectively referred to as the "Project Financial Statements").

In our opinion, the aforesaid special purpose Project Financial Statements give a true and fair view of the financial position of the Project as at 31st March 2019, except for the effects of the matter described on the basis for Qualified Opinion section of our report as reported in the **Management Letter** annexed with this report and are in conformity with the financial reporting provisions of Section 5.09 of the General Conditions of the World Bank read with the Financing /Loan Agreement number 4802-IN dated 12th January 2011, of the state of affairs of the Society as at 31st March 2019, it's Receipt-Payment Account and the Income and Expenditure Account for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India (ICAI). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the implementing agency in accordance with the ICAI's Code of Ethics for undertaking this assignment, and we have fulfilled our ethical responsibilities in accordance with ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Schedule 11 to the Project Financial Statements describing the basis of accounting. The Project Financial Statement is prepared to assist the Bihar Aapda Punarwas Evam Punarnirman Society (BAPEPS), to meet the financial reporting requirements of the Project for preparation of the Project Financial Statements in a manner to reflect the operations, resources and expenditures related to the Project. As a result, these special purpose financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.



Responsibilities of Management and those charged with Governance for the Project Financial Statements

The Management is responsible for the preparation and fair presentation of the Financial Statements in accordance with the financial reporting framework described in Schedule 11 to these financial statements, and for such internal control as management determines is necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error.

The Management and those charged with governance are responsible for overseeing the financial reporting process.

Auditor's Responsibilities for the Audit of the Project Financial Statements

Our objectives are to obtain reasonable assurance about whether the Project Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Standards of Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Standard of Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures and whether these financial statements present the society's operations and underlying transactions and events in a manner that achieves fair presentation in accordance with the financial reporting provisions described in Schedule 11.
- communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



- provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

Moreover, to our opinion on the Project Financial Statements, we further report that:

- a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- b) in our opinion, proper books of accounts have been kept by the implementing agency for Project purposes so far as appears from our examination of those books;
- c) the Financial Statements dealt with by this report is in agreement with the books of accounts;
- d) the Project funds were utilized for the purposes for which they were provided;
- e) expenditures, including assets created under the Project, shown in the PFS are eligible for financing under the Project Financing Agreements;
- f) Interim Financial Reports (IFR) submitted by the Project management can be relied upon to support applications for withdrawal of the Loan, and adequate supporting documentation has been maintained to support these claims;
- g) Procurements have been carried out in line with the agreed procedures as detailed in the Operations Manual/Procurement Manual/Project Implementation Plan/Legal Agreements.
- h) the Project has an adequate internal financial control system (including IT controls) and such controls were operating effectively as at 31st March 2019 and the Society complies with the provisions on financial management contained in the Operations Manual/ Project Implementation Plan/ Financial Management Manual, in all material aspects.

For KRA & Co
Chartered Accountants
Firm's Registration No. 020266N

(Partner)
M.No: 503150

Place: Patna

Date: 30/12/2019

UDIN: 19503150AAA BE V 3798

EXECUTIVE SUMMARY				
S.No	Observation	Implications	Relevant Annexure	Recommended Corrective Action
1	Excess payment made to Beneficiaries	Weak Internal Control	Point no. (1) of the Management Letter	Adjustment or recovery as applicable to be made
2	District Administration Adjustments	Weak Internal Control	Point no. (3) of the Management Letter	Since project has been closed, these adjustments must be closed at its earliest.
3	Unexplained Differences as found in the Bank Reconciliation Statement for the Housing Scheme	Weak Internal Control	Point no. (4) of the Management Letter	Reconciliation between books of accounts and bank accounts need to be strengthened
4	Overstatement of Cash book balance	Weak Internal Control	Point no. (5) of the Management Letter	Casting error to be rectified
5	Advances as pending since more than one year needs to be adjusted	Procedural Delay	Point no. (6) of the Management Letter	Process of adjustment needs to be expedite
6	Late deposit of Statutory Liabilities	Statutory Delay	Point no. (7) of the Management Letter	Statutory dues must be deposited till due dates to avoid interest or penalty (if any).
7	Adoption of Goods and service tax pending	Statutory Non Compliance	Point no. (8) of the Management Letter	Requisite guidelines to be issued to all as further compliances for TDS on GST shall also be applicable in future.
8	Bid security expired before executing agreement (BRPNL)	Procedural Non Compliance	Point no. (10) of the Management Letter	Validity period of Bid security should be ensured till finalisation of tender to avoid default on part of bidders.
9	Mistakes in Signing Agreement	Procedural Non Compliance	Point no. (10) of the Management Letter	Special attention is required while signing agreement with contractors.
10	Project to be transferred to BKBDP	Other	Point no. (11) of the Management Letter	Approval for transferring the incomplete project needs to obtain.
11	Finalisation and uploading of Master Beneficiary List on Website	Procedural Non Compliance	Point no. (13) of the management letter	Master beneficiary List should be uploaded on website
12	Status of Prior Audit Recommendations	Audit Compliance	Point no. (17) of the management letter	Partly complied but need to be strictly adhered to.



Bihar Aapda Punarwas Evam Punarnirman Society

Kosi Flood Recovery Project (Credit No. 4802-IN)

Balance Sheet as at 31st March 2019

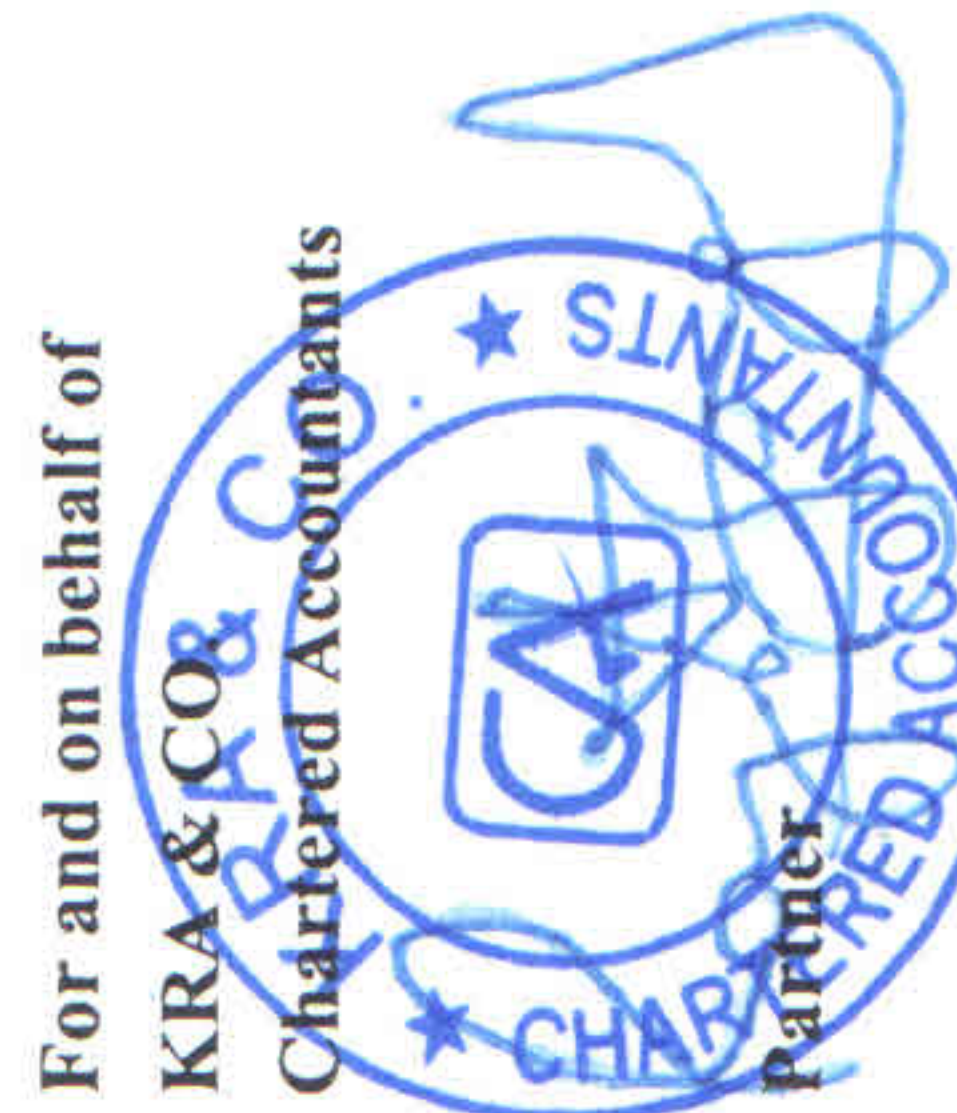
As at 31 March, 2018		As at 31st March, 2019		Schedule No	Assets	As at 31st March, 2019
Liabilities	As at 31 March, 2018	As at 31st March, 2019	(Amount in ₹)			
Grant from Government of Bihar -						
Unutilized Grant at the beginning of the year	4,41,95,01,630.10	1,05,51,829.00	1,06,98,703.00	2	Fixed Assets	1,06,98,703.00
Add : Grant received during the year	-	35,32,90,456.00	-	3	Current Assets, Loans & Advances -	32,03,23,620.20
Less: Grant Return to Plan. & Dev. Dept.	-	-	-	4	Balance with Banks	3,92,19,24,654.39
Less : Project Revenue Expenditure during the year	99,44,30,367.04	4,74,23,39,389.03	85,02,79,076.22		Cheques in Hand/Funds in Transit	45,415.00
	4,79,606.00	-	1,46,874.00	5	Cash in Hand	10,603.00
Less : Project Capital Expenditure during the year						
Unutilized Grant at the close of the Year	3,42,45,91,657.06	1,29,208.00	2,57,41,65,706.84			
Capital Fund	1,05,51,829.00		1,06,98,703.00			
Current Liabilities	1,67,11,67,395.97		1,66,81,38,585.75			
Total	5,10,63,10,882.03	5,10,63,10,882.03	4,25,30,02,995.59		Total	4,25,30,02,995.59

Significant Accounting Policies

In terms of our report of even date

For and on behalf of

KRA & CO
Chartered Accountants



Place : Patna

Date : 30/12/2019

For and on behalf of

Bihar Aapda Punarwas Evam Punarnirman Society



(Deputy Director Finance)

निदेशक (परियोजना)

आं पुं पुं सों

बिहार, पटना

**Bihar Aapda Punarwas Evam Punarnirman Society
Kosi Flood Recovery Project (Credit No. 4802-IN)**

Schedules to the Balance Sheet

Schedule 1 - Current Liabilities

Particulars	As at 31 March, 2018	During the year	As at 31st March, 2019
Tax deducted at Source (Supaul)	2,553.00	-	2,553.00
GIS	480.00	- 480.00	-
GPF	34,000.00	- 34,000.00	-
Labour Cess	1,01,043.00	- 1,01,043.00	-
Royalty	66,61,687.00	- 66,61,687.00	-
TDS on Contract	7,139.00	- 7,139.00	-
Seigniorage Fee (WRD)	7,79,973.00	- 7,79,973.00	-
Seigniorage Fee (BRPNNL)	29,408.00	- 29,408.00	-
VAT	50,98,254.00	- 50,98,254.00	-
Retention Money	11,97,50,742.00	- 11,97,50,742.00	-
Maintenance Cost	14,51,37,339.00	- 1,55,77,041.00	12,95,60,298.00
Liquidity Damage	81,60,941.00	- 74,60,941.00	7,00,000.00
MD	86,14,161.00	- 86,14,161.00	-
Misc Deposit	40,38,557.00	- 40,38,557.00	-
Sundry Creditors	-	1,01,231.00	1,01,231.00
Mobilization advance (BRPNNL)/ RWD	12.00	- 12.00	-
Other Receipts	110.00	- 110.00	-
BRPNNL	14,41,685.00	- 14,41,685.00	-
Other Liabilities	14,999.57		-
Interest from Beneficiary			
Patherghat	8,750.00	- 8,750.00	-
Basantpur		-	-
Gwalpara	9,145.00	- 9,145.00	-
Refund from Beneficiary			
Basantpur	-	5,000.00	5,000.00
Chhatapur	5,44,000.00	- 5,44,000.00	-
Triveniganj	26,000.00	- 27,000.00	1,000.00
Kumarkhand	68,000.00	- 29,310.00	97,310.00
Saur Bazar	-	35,000.00	35,000.00
Pratappanj	5,000.00		5,000.00
Murliganj	6,60,000.00	- 6,59,216.00	784.00
Gwalpara	2,000.00	- 2,000.00	-
Payable To Block Administration Office:			
Saurbazar	1,96,686.00		1,96,686.00
Madhepura	62,54,872.00	- 4,75,754.00	57,79,118.00
Udakishunganj	59,710.00		59,710.00
Kumarkhand	2,09,55,245.00	- 25,000.00	2,09,30,245.00
Bihariganj	15,08,000.00		15,08,000.00
Murliganj	2,54,14,578.00	- 27,200.00	2,53,87,378.00
Shankarpur	1,93,83,557.00	4,09,308.00	1,97,92,865.00
Singeshwar	24,40,146.00		24,40,146.00
Chatapur	20,516.55		20,516.55
Bank Interest (SPMU)	1,05,14,72,123.20	15,26,47,851.00	1,20,41,19,974.20
Bank Interest (DPMU)			
Saharsa	47,76,509.00	2,77,877.00	50,54,386.00
Madhepura	3,32,56,256.00	30,38,813.00	3,62,95,069.00
Supaul	4,48,77,108.00	27,76,222.00	4,76,53,330.00
Bank Interest (BPMU)			
Saharsa	2,23,93,403.00	23,47,821.00	2,47,41,224.00
Madhepura	7,79,96,969.00	50,79,682.70	8,30,76,651.70
Supaul	5,90,58,771.75	15,57,371.65	6,06,16,143.40
Total	1,67,11,67,395.97	- 30,13,810.65	1,66,81,38,585.75



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**Bihar Aapda Punarwas Evam Punarnirman Society
Kosi Flood Recovery Project (Credit No. 4802-IN)**

**Bihar Aapda Punarwas Evam Punarnirman Society
Kosi Flood Recovery Project (Credit No. 4802-IN)**

Schedules to the Balance Sheet

Schedule 2 - Fixed Assets

Particulars	As at 31st March, 2018	Purchased during the Year	Adjustments/ disposal during the Year	As at 31st March, 2019
a. Project Management				
Motor Car (SPMU)	24,91,149.00	-	-	24,91,149.00
Computer & Printers (SPMU)				
Computer & Printers	12,05,189.00	-	-	12,05,189.00
Computer software	31,001.00	-	-	31,001.00
Projector	37,107.00	-	-	37,107.00
iPhone	92,995.00	-	-	92,995.00
Computer & Printers (DPMU & BPMU)				
Computer & Printers DPMU	43,900.00			43,900.00
Madhepura DPMU	2,48,119.00	-	-	2,48,119.00
BPMU	14,92,600.00	-	-	14,92,600.00
Madhepura	6,399.00	1,360.00		7,759.00
Supaul DPMU	2,58,000.00	81,914.00		3,39,914.00
Saharsa DPMU	8,11,227.00			8,11,227.00
Chatapur BPMU	9,450.00			9,450.00
Triveniganj	38,825.00			38,825.00
Sonbarsa	22,215.00			22,215.00
Pattarghat	21,900.00			21,900.00
Alamnagar	28,500.00			28,500.00
Bihariganj	13,800.00			13,800.00
Puraini	13,500.00			13,500.00
Chousa	13,400.00			13,400.00
Singheswar	20,500.00			20,500.00
Murliganj	16,200.00	18,500.00		34,700.00
Furniture & Fixture				
Furniture & Fixture (SPMU)	12,72,863.00	-	-	12,72,863.00
Furniture & Fixture (DPMU)				
Supaul	2,47,056.00	-	-	2,47,056.00
Saharsa	1,41,568.00			1,41,568.00
Furniture & Fixture (BPMU)				
Sourbazar	42,070.00	17,000.00		59,070.00
Sonbarsa	15,770.00			15,770.00
Simri Bakhtiyarpur	16,600.00			16,600.00
Chattapur	2,21,599.00			2,21,599.00
Basantpur	37,800.00			37,800.00
Triveniganj	28,180.00			28,180.00
Raghopur	8,500.00			8,500.00
Alamnagar	45,100.00			45,100.00
Gwalpara	4,570.00			4,570.00
Udakishunganj	24,945.00	20,300.00		45,245.00
Pratapganj	9,500.00			9,500.00
Madhepura	2,100.00			2,100.00
Singheswar	39,555.00			39,555.00
Pattarghatt	44,803.00			44,803.00
Murliganj	6,700.00			6,700.00
Office Equipment (SPMU)	7,18,792.00	7,800.00		7,26,592.00
Electric Equipment (SPMU)	5,28,270.00			5,28,270.00
Electric Equipment (DPMU)	1,02,897.00			1,02,897.00
Electric Equipment (BPMU)	76,615.00			76,615.00
b. Emergency Response				
Total	1,05,51,829.00	1,46,874.00	-	1,06,98,703.00



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**Bihar Aapda Punarwas Evam Punarnirman Society
Kosi Flood Recovery Project (Credit No. 4802-IN)**

**Bihar Aapda Punarwas Evam Punarnirman Society
Kosi Flood Recovery Project (Credit No. 4802-IN)**

Schedule 4 - Balance with Banks

(Amount in ₹)

Particulars	As at 31 March,2018	As at 31st March, 2019
Balance with bank (SPMU)		
BAPEPS Parent A/c Agriculture SBI	17,902.00	18,537.00
BAPEPS Parent A/c BRPNNL SBI	13,86,44,491.00	62,695.00
BAPEPS Parent A/c RWD SBI	35,45,19,545.00	-
BAPEPS Parent A/c WRD CBI	72,49,32,053.56	-
CBI- A/C No- 3075500051	1,81,34,82,532.00	1,98,87,36,628.92
State Bank of India A/c no. 31620128302	1,23,41,80,404.75	1,70,76,16,861.63
CBI- A/C No-	4,618.20	-
Balance with bank (DPMU)		
CBI Saharsa A/c No3129813523	68,17,845.00	67,23,059.10
CBI Saharsa A/c No3398087318	1,69,771.25	1,75,792.25
CBI Madhepura	6,83,46,280.77	3,71,83,069.17
CBI Madhepura	4,28,99,292.00	3,68,20,892.00
CBI Supaul	3,87,38,095.20	2,46,63,231.60
CBI Supaul A/c 4668	4,57,36,267.00	5,36,65,214.00
Balance with Bank (BPMU)		
SBI Sonbarsa A/c No 8221	41,03,335.50	-
SBI Sonbarsa A/c No 33737998518	85,98,866.00	-
SBI Saurbazar	52,91,982.25	-
SBI Saurbazar	1,90,90,056.30	-
SBI Simri Bakhtiyarpur	3,06,907.00	-
SBI Simri Bakhtiyarpur	4,33,438.38	-
CBI Nauhatta	32,36,846.00	32,78,630.00
CBI Nauhatta	5,45,430.00	3,64,872.00
CBI Pattarghatt	1,74,07,433.87	1,22,67,524.52
CBI Pattarghatt	74,58,053.50	61,70,313.25
CBI Aalamnagar A/C No-0058	67,16,388.80	6,171.10
CBI Aalamnagar A/C No-5516	30,55,048.60	-
CBI Bihariganj A/C	25,12,367.40	18,05,469.40
SBI A/c 35101172636	61,41,134.00	55,76,396.00
CBI Chausa A/c No 6787	5,69,225.20	-
SBI Chausa A/c No 33753961928	3,79,319.00	-
SBI Gwalpara A/c No 33744611986	22,53,768.00	-
SBI Bishanpur, Gwalpara A/c No 5893	74,04,968.00	24,000.00
CBI Kumarkhand A/C No- 3134440187	2,08,00,419.20	2,06,74,352.25
CBI Kumarkhand A/C No- 3361069164	63,62,233.05	61,06,506.05
Canara Bank Madhepura A/c No-4134	4,76,654.00	-
CBI Madhepura A/c 3355453423	88,24,326.25	44,56,273.15
CBI Madhepura A/c 6812	1,01,10,543.65	-
CBI Murliganj A/C No- 5891	2,86,77,953.00	-
CBI Murliganj A/C No- 7047	27,92,947.00	-
CBI Puraini A/C No- 0753	35,40,738.80	-
CBI Puraini A/C No- 3359510592	59,95,032.80	-
SBI Shankarpur A/c no 317	34,86,973.00	10,000.00
SBI Shankarpur A/c no 7036	80,71,183.50	-
SBI Udakishunganj A/C No- 6400	1,02,01,208.50	-
SBI Udakishunganj A/C No- 3428	82,00,766.50	-
UBGB Udakishunganj	10,000.00	-
CBI Singheshwar A/c No- 7936	33,47,444.80	-
CBI Singheshwar A/c No-	84,65,683.10	-
Basantpur CBI A/C No- 3329857008	66,15,615.00	-
Basantpur CBI A/C No- 335309429	1,71,21,365.90	-
ChatapurSBI A/C No- 0686	12,78,588.70	26,46,533.70
ChatapurSBI A/C No- 3372811776	78,32,489.50	22,85,892.50
SBI Triveniganj A/C No- 1927	43,18,136.50	-
SBI Triveniganj A/C No- 8860	1,04,86,505.25	-
CBI Raghapur A/C No- 0398	5,48,325.50	5,18,330.80
CBI Raghapur A/C No- 3345676780	70,744.00	67,409.00
CBI Pratapganj A/C No- 33722759940	4,46,143.00	-
SBI Pratapganj A/C No- 9153	2,83,703.00	-
Total	4,74,23,39,389.03	3,92,19,24,654.39



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Bihar Aapda Punarwas Evam Punarnirman Society
Kosi Flood Recovery Project (Credit No. 4802-IN)

Schedule 3 - Advances & Other Current Assets

(Amount in ₹)

Particulars	As at 31 March, 2018	As at 31st March, 2019
Receivable from Phed		
Madhepura	10,29,94,000.00	10,60,62,200.00
Saharsa	4,52,41,000.00	4,63,95,600.00
Supaul	10,44,24,600.00	10,53,35,400.00
Advance to Staff (SPMU)		
Imprest Advance Ranjeet	1,12,775.00	-
Puraini Md Minhaz Alam	19,000.00	19,000.00
Advance to Abhisekh Kumar (Madhepura)	6,000.00	-
Puraini Avimanu Kumar	24,000.00	6,300.00
Block Nazir Nauhatta	35,000.00	35,000.00
Murliganj Sudhir Kumar	734.00	729.00
Alamnagar	8,000.00	6,590.00
Bihariganj Staff	20,000.00	20,000.00
Supaul Dist. Nazir Advance	2,198.00	700.00
Shankarpur Annant Kr. Annant	424.00	424.00
Other Advance		
BRPNN Ltd. for Office Renovation	10,00,000.00	-
Mobilization Advance	1,39,03,114.00	-
BRRDA SPMU	1,24,799.00	4,811.00
EE Drainage Division	55.00	-
2nd Secured Advance WRD	4,09,44,397.00	-
DPMU Madhepura BREDA	4,00,000.00	4,00,000.00
BPMU Triveniganj	3,900.00	3,900.00
Koshagar	9,39,153.00	-
Advance to BIADA	2,00,000.00	-
Rent Advance	6,46,265.00	6,46,265.00
Advance to BKBDP	-	9,662.20
Advance to NGO	2,993.00	2,993.00
Excess payment receivable from beneficiary		
Saharsa	15,42,000.00	46,84,000.00
Madhepura	43,19,000.00	1,21,83,000.00
Supaul	26,46,000.00	1,08,07,000.00
Advance to BDO		
Sonbarsa	76,39,693.00	75,65,673.00
Simri Bakhtiyarpur	16,65,000.00	16,65,000.00
Patarghat	70,000.00	70,000.00
Alamnagar	89,49,933.00	90,12,433.00
Puraini	11,70,658.00	11,51,065.00
Raghopur	3,00,000.00	3,00,000.00
Triveniganj	1,39,35,875.00	1,39,35,875.00
Total	35,32,90,456.00	32,03,23,620.20



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Bihar Aapda Punarwas Evam Punarnirman Society
Kosi Flood Recovery Project (Credit No. 4802-IN)
Bihar Aapda Punarwas Evam Punarnirman Society
Kosi Flood Recovery Project (Credit No. 4802-IN)

Schedule 5 - Cash in hand

(Amount in ₹)

Particulars	As at 31 March,2018	As at 31st March, 2019
Cash in Hand (DPMU)		
DPMU Madhepura	2,082.00	2,082.00
Madhepura	18,000.00	-
Puraini	42,000.00	-
Shankarpur	13,946.00	8,521.00
Saharsa	53,180.00	-
Total	1,29,208.00	10,603.00



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Bihar Aapda Punarwas Evam Punarnirman Society
Kosi Flood Recovery Project (Credit No. 4802-IN)
Income & Expenditure Account for the Financial Year ended 31st March, 2019

(Amount in ₹)							
For the Year ended 31st March, 2018	Expenditure	Schedule No	For the Year ended 31st March, 2019	Income	Schedule No	For the Year ended 31st March, 2019	
11,64,45,000.00	Main Project Expenditure - Owner Driven Housing Reconstruction Expense Strengthening flood Management Capacity Reconstruction of Road Reconstruction of Bridges DPR Bridges Improving Emergency Response Capacity Project Management and Technical Assistance Grant in Aid Jeevika	7	14,16,19,500.00	Fund Received to the extent utilised during the year		85,04,25,950.22	
69,89,13,964.00		61,26,39,792.00		Fund Received to the extent utilised during the year From Phed		51,33,600.00	
4,81,65,027.00		2,30,69,925.00		Fund Received to the extent utilised during the year From Indira Awas Yojna		-	
8,21,64,113.00		1,84,23,852.00					
-		-		1,00,99,05,973.04			85,55,59,550.22
-		-			Less: Expenditure in Fixed Assets transferred to Capital Fund Account	2	1,46,874.00
6,37,38,263.04			8	4,79,606.00			
-							
1,00,94,26,367.04		Total		1,00,94,26,367.04	Total		85,54,12,676.22

11

Significant Accounting Policies
 In terms of our report of even date

For and on behalf of
 For, KRA & CO.
 Chartered Accountants



Place : Patna

Date : 30/12/2019

For and on behalf of
 Bihar Aapda Punarwas Evam Punarnirman Society



(Signature)
 Deputy Director Finance

(Signature)

रूप निदेशक (परियोजना)

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Bihar Aapda Punarwas Evam Punarnirman Society
Kosi Flood Recovery Project (Credit No. 4802-IN)
Schedules of Income & Expenditure Account

Schedule 7

(Amount in ₹)

Owner Driven Housing Reconstruction Expenses	For the Year ended 31st March, 2018	For the Year ended 31st March, 2019
HRC 1	2,36,21,000.00	3,47,45,000.00
HRC 2	94,50,000.00	77,10,000.00
HRC 3	4,30,04,000.00	5,88,76,500.00
Toilet	4,03,70,000.00	4,02,88,000.00
Total	11,64,45,000.00	14,16,19,500.00

Schedule 8

(Amount in ₹)

Project Management and Technical Assistance	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Administrative & Salaries (SPMU)	40,14,161.00	
Consultancies & Technical Services (SPMU)	3,54,32,800.00	
Training and Exposure Visits/ Incremental Operating Cost (SPMU)	19,77,162.00	5,34,20,838.00
Administrative Salaries (DPMU)	14,34,755.00	
Administrative Salaries (BPMU)	1,05,61,960.00	
Contingency Expenses (SPMU)	34,43,175.00	
Contingency Expenses (DPMU)	5,46,246.00	49,86,138.43
Contingency Expenses (BPMU)	9,96,717.43	
Vehicle & Mobility Cost (SPMU)	4,07,081.00	
Vehicle & Mobility Cost (DPMU)	5,18,984.00	12,29,408.00
Vehicle & Mobility Cost (BPMU)	3,03,343.00	
Bank Charges (SPMU)	12,735.14	
Bank Charges (DPMU)	407.10	23,222.79
Bank Charges (BPMU)	10,080.55	8,901.46
Total		5,96,59,607.22
		6,37,38,263.04



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**Bihar Aapda Punarwas Evam Punarnirman Society
Kosi Flood Recovery Project (Credit No. 4802-IN)**

Schedules forming part of the Receipt & Payment as at 31st March 2019

Schedule 9 - Receipt During the Year

(Amount in ₹)

Particulars	As at 31 March, 2018	As at 31 March, 2019
BRRDA	-	1,19,988.00
Amount received from GPCL	-	-
E.E. Drainage Division Raghapur (Supaul)	-	55.00
BREDA Patna Triveniganj	-	-
Other Receipts	11,145.00	110.00
Duties and Taxes Supaul	-	-
Murliganj Sudhir Kumar	834.00	5.00
BRPNN Ltd. for Office Renovation	-	10,00,000.00
Advance to Ranjeet Imprest	-	-
Advance to Lee Associates	-	-
Advance to BKBDP	-	-
Refund by Bank from Beneficiary		
Basantpur	-	5,000.00
SaurBazar		35,000.00
Interest from Beneficiary		
Patarghat		8,750.00
Gawalpara		9,145.00
Unidentified Beneficiary Receipts		
Alamnagar		
Kumarkhand	-	-
Madhepura		
Triveniganj		
Excess payment receivable from beneficiary		
Alamnagar		
Gawalpara		2,000.00
Udakishunganj		
Singheshwar		
Murliganj	6,60,000.00	6,59,216.00
Shankarpur	-	-
Pratapganj	-	-
Sonbarsa		
Pattarghat	-	-
Chatapur	1,40,000.00	5,44,000.00
Interest from Beneficiary		
Basantpur		-



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BDO Account		
BDO Sourbazar		
BDO Sonbarsa	-	74,020.00
Pattarghat		
Basantpur	-	-
Triveniganj		
Chatapur	-	-
Murliganj	-	-
Gawalpara		
Kumarkhand		-
Madhepura		4,75,754.00
Shankarpur	10,00,000.00	4,09,308.00
Singheswar		
Udakishunganj		
Bank Interest (SPMU)	19,03,18,134.20	15,26,47,851.00
Bank Interest (DPMU)		
Saharsa	3,39,485.00	2,77,877.00
Madhepura	48,06,467.00	30,38,813.00
Supaul	33,62,827.00	27,76,222.00
Bank Interest (BPMU)		
Saharsa	23,13,017.00	23,47,821.00
Madhepura	69,28,060.00	50,79,682.70
Supaul	31,58,244.00	15,57,371.65
Staff Advance		
Ajay Kumar Singh	-	-
Nitin Bharti	-	-
Prem Prakash	-	-
Raj Kumar	-	-
Ravi Kumar Gupta	10,000.00	-
Sudhansu Kumar	-	-
Madhepura DPMU		
SPMU		
Bharat Commercial Agency		
Others		
Royalty	-	-
TDS On Professional Service	-	-
TDS On Salary	-	-
VAT	24,56,409.00	50,98,254.00
Service Tax		
Time Extention Amount	-	-
GIS	120.00	480.00
GPF	10,000.00	34,000.00
Misc Deposite	89,40,542.00	1,26,67,717.57
Mobilization advance (BRPNL)/ RWD		12.00
Liquidity Damage	-	-
Labour Cess	23,737.00	-
Security Deposite	7,79,973.00	7,79,973.00
Seigniorage Fee (BRPNL)	29,408.00	
Sundry Creitors	-	1,01,231.00
Moblisation Advance	-	1,39,03,114.00
Maintenance Cost	1,28,14,092.00	-
Total	21,24,25,168.20	16,30,93,837.78



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**Bihar Aapda Punarwas Evam Punarnirman Society
Kosi Flood Recovery Project (Credit No. 4802-IN)**

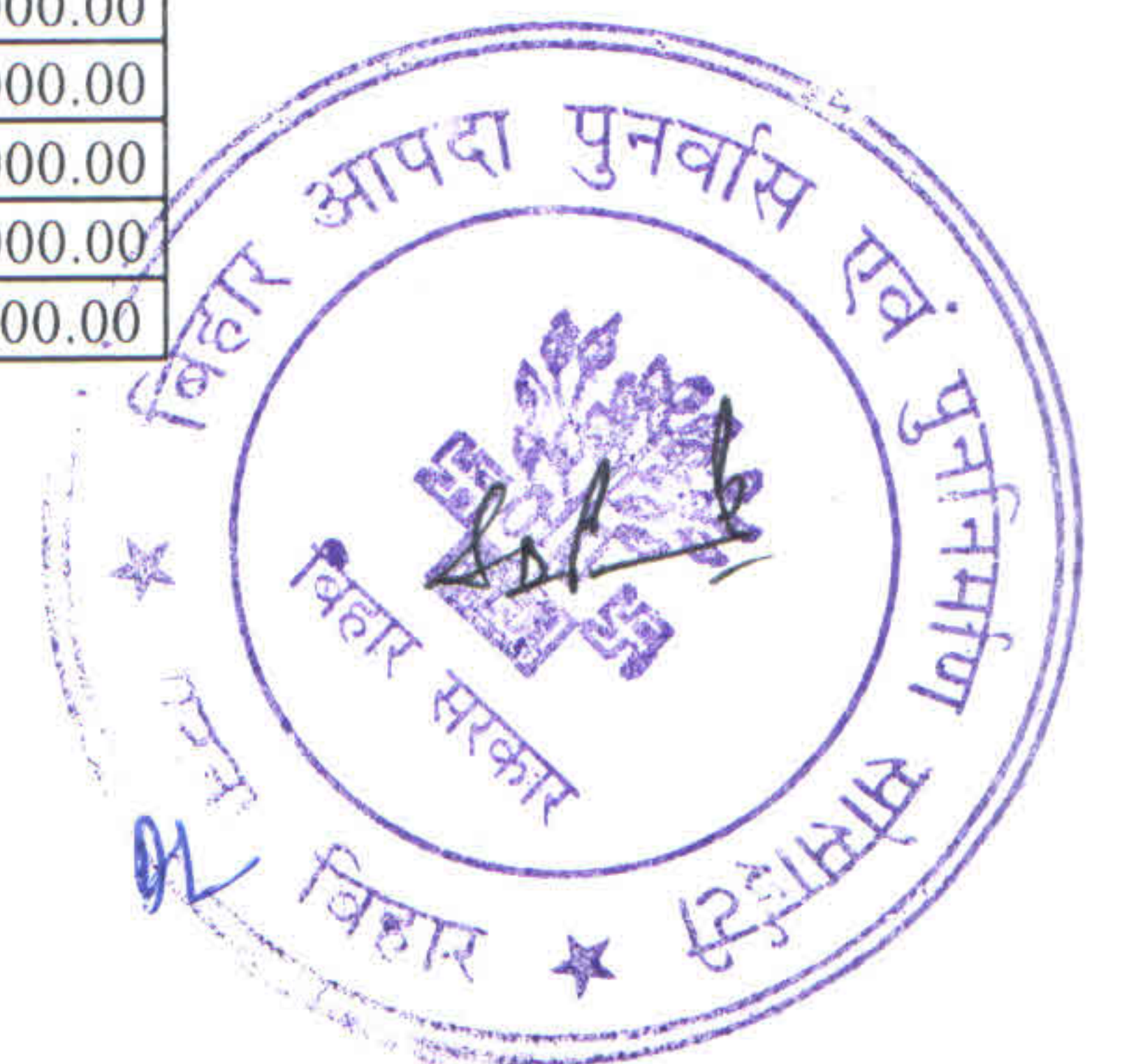
Schedule 10 - Payment during the Year

(Amount in `)

Particulars	As at 31 March,2018	As at 31 March,2019
Abhimanu Kumar Adv Puraini	6,000.00	- 17,700.00
Advance to Nazir (Alamnagar)	-	- 1,410.00
Advance to Amit Kumar Anant Shankarpur	-	-
Advance Rent	1,20,000.00	-
2nd Secured Advance WRD	4,09,44,397.00	- 4,09,44,397.00
BIADA	-	- 2,00,000.00
Koshagar	-	- 9,39,153.00
Advance to Prakash Kumar Nazir (Bihariganj)	- 30,000.00	-
Advance to Abhisekh Kumar (Madhepura)	-	- 6,000.00
Advance to Ranjeet Imprest	53,123.00	- 1,12,775.00
Advance to BDO Shankarpur	-	-
Other Advance	2,198.00	- 1,498.00
Advance to Contractor	-	-
Advance to Lee Associates	-	-
Seigniorage Fee (BRPNL)	-	- 29,408.00
Mob Advance	- 96,25,923.00	-
Bihar Rajya Pul Nirman Nigam Limited	-	- 14,41,685.00
Block Office	-	-
Simribakhtiyarpur	-	-
Basantpur	-	-
Triveniganj	46,01,000.00	-
Raghopur	-	-
Kumarkhand	-	- 25,000.00
Alamnagar	-	- 62,500.00
Bihariganj	-	-
Murliganj	-	- 27,200.00
Singheswar	-	-
Chausa	-	-
Puraini	-	- 19,593.00
Advance to BKBDP	-	- 9,662.20
Refund From Beneficiary	-	-
Triveniganj	2,31,000.00	- 27,000.00
Pratapganj	7,000.00	-
Puraini	-	-
Triveniganj	-	-
Chatapur	1,02,81,347.00	-
SourBazar	-	-
Kumarkhand	-	- 29,310.00
Murliganj	-	-
Bihariganj	-	-
Singheswar	-	-
Udakishunganj	-	-
Excess payment receivable from beneficiary	-	-
Chhatapur/Supaul	3,67,000.00	54,94,000.00
Basantpur/Supaul	- 16,000.00	1,72,000.00
Triveniganj/Supaul	- 2,03,000.00	24,95,000.00
Sonbarsa/Saharsa	- 92,000.00	23,81,000.00
Saurbazar/Saharsa	95,000.00	5,22,000.00
Simribakhtiyarpur/Saharsa	- 20,000.00	49,000.00
Paterghat/Saharsa	25,000.00	1,90,000.00
Alamnagar/Madhepura	- 8,000.00	1,76,000.00
Chausa/Madhepura	-	-
Murliganj/Madhepura	3,38,000.00	16,13,000.00
Purani/Madhepura	4,42,000.00	- 1,48,000.00
Shankarpur/Madhepura	- 2,72,000.00	28,54,000.00
Udakishunganj/Madhepura	- 1,08,000.00	6,62,000.00
Madhepura/Madhepura	- 77,000.00	2,78,000.00
Bihariganj/Madhepura	-	- 38,000.00
Chausa/Madhepura	-	- 18,000.00
Gwalpara/Madhepura	- 5,000.00	- 20,000.00



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Kumarkhand/Madhepura	-	1,43,000.00	20,33,000.00
Sinheshwar/Madhepura	-	2,000.00	3,60,000.00
Unidentified beneficiaries Payment			
Alamnagar		-	-
Kumarkhand			
Stale Cheque		-	-
Duties & Taxes:			
Royalty		67,82,202.00	66,61,687.00
TDS on Contract	-	7,139.00	7,139.00
Service Tax on Professional Services		-	-
TDS on Professional Service		-	-
TDS on Salary		-	-
Maintenance Cost		-	1,55,77,041.00
Liquidity Damage		1,12,48,594.00	74,60,941.00
Labour Cess		-	1,01,043.00
Retention Money		1,99,09,623.00	11,97,50,742.00
GIS		-	-
GPF		-	-
VAT		-	-
Duties and Taxes Supaul		-	-
Total		8,48,44,422.00	12,80,22,212.20

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Schedule – 11

Statement of Significant Accounting Policies:

1. Overview of the project:

Bihar Aapda Punarwas Evam Punarnirman Society (BAPEPS) is implementing a USD-220mn World Bank assisted Bihar Kosi Flood Recovery project (BKFRP) in three Districts of Bihar i.e. Supaul, Madhepura & Saharsa. The project will support the efforts of the Government of Bihar (GoB) in helping Communities recover from the impacts of the flood & reduce vulnerabilities from flood hazard of affected population. To this effect, the project has five components which will be implemented through specialized state agencies as given below.

- ❖ Reconstruction of Houses, through the Owner Driven Reconstruction Collaborative (ODRC) Model, through the District Administration led by the District Magistrate (DM) and supported by the District/ Block units of BAPEPS.
- ❖ Reconstruction of Rural Roads, through the Bihar Rural Roads Development Agency (BRRDA) and reconstruction of Bridges, through the Bihar Rajya Pul Nirman Nigam (BRPNL)
- ❖ Strengthening Flood Management Capacity, through the water Resources Department (WRD).
- ❖ Livelihood Restoration and Enhancement is implemented by Bihar Rural livelihood Project (BRLP)
- ❖ Improving Emergency Response Capacity, through Bihar Aapda Punarwas Evam Punarnirman Society (BAPEPS).
- ❖ Project Management and Technical Assistance through Bihar Apada Punarwas Evam Punarnirman Society (BAPEPS)

2. Basis of preparation of Financial Statement:

The Financial Statements have been maintained on double entry system adopting cash basis of accounting except:

Those transaction which are done through non-dedicated bank accounts (i.e. accounts opened at district & block level where transaction of schemes/projects. Other than BAPEPS were also made by Block/District Administration) are accounted for through Block/District Administration Account. As a result, the amount receivable from Block/District has been shown under Current Assets whereas the amount payable to Block/District administration has been shown under Current Liabilities.

Financial Statements are prepared in accordance with the Generally Accepted Accounting principles including Accounting Standards followed in India to the extent applicable

Preparation of the financial statements are in conformity with the Generally Accepted Accounting principles requires the management to make estimates and assumptions that affect



the reported amounts of assets and liabilities on the date of financial statements and reported amount of revenues and expenses for the year. Estimates are based on assumptions that management believes are reasonable under the circumstances.

3. Fixed Assets and Depreciation:

Fixed Assets are stated at their cost of acquisition including taxes, duties, freight and other incidental expenses relating to their acquisition and substantial expenditure on subsequent improvements thereto.

In case of Fixed Assets acquired through project grants and owned by BAPEPS, an amount equivalent to the cost of acquisition is credited to Capital Fund and shown in the Balance Sheet. On disposal of such fixed asset, equivalent amount is reduced from the Capital Fund.

Fixed Assets acquired through project grants but are owned by or vested in other line/departments/agencies are not accounted for as fixed assets and are shown as project Expenditure. No depreciation has been charged on the fixed assets in the financial statements.

4. Revenue Recognition:

Fund received from Government of Bihar has been recognized as income to the extent of the revenue expenditure made during the year and the unutilized balance is carried forward in the balance Sheet.

Interest earned on balances in project bank accounts and other incomes (such as tender fees etc.) arising from the project are recognized as liability in the Balance Sheet and dealt with as decided by the Governing Body.

5. Fund Transfer under Housing Component

Fund released to beneficiaries against milestones under the housing Component of the project are recognized as expenditure at the time of release.

6. Classification of Beneficiaries:

Categorization of Beneficiaries under HRC I, II & III is based on the list approved by the respective block/district administration.

7. Bank Account:

Balance at Bank has been shown for dedicated bank accounts opened in the name of BAPEPS/housing. Advances Recoverable from/payable to Block/District Administration denotes Inter head expenses incurred at the block level means BAPEPS funds and other funds utilisation.

8. Previous year figures have been regrouped and reclassified wherever necessary.





K R A & CO.

(Chartered Accountants)

101, Bilas Kunj Apartment, Kidwaipuri, Patna 800001
krapatna@gmail.com

To
The Members
Bihar Aapda Punarwas Evam Punarnirman Society (BAPEPS)
Indira Bhawan, First Floor
Boring Road (West)
Patna -800015

MANAGEMENT LETTER

We have conducted the Audit of Financial Statements of Bihar Aapda Punarwas Evam Punarnirman Society (BAPEPS) for **Bihar Kosi Flood Recovery Project (IDA Credit No 4802-IN)** as on **31st March 2019**. We have familiarised ourselves with the project documents, the internal guidelines and circulars applicable during the period under audit. We have also reviewed the business of the project and evaluated the accounting systems and related Internal controls of the project in order to plan and perform the audit.

BIHAR AAPDA PUNARWAS EVAM PUNARNIRMAN SOCIETY (BAPEPS), as a society is inclined towards implementation of Kosi Flood Recovery Project Phase I as funded by the World Bank.

During Financial Year 2018-19, below amounts has been expensed towards five components of the project:

S No	Particulars	Amount (₹ in Crores)	Expensed By
1.	Owner Driven Housing Reconstruction	14.16	DM/BDO
2.	Reconstruction of Roads and Bridges		
	Road	2.31	BRRDA
	Bridges	1.84	BRPNNL
3.	Strengthening Flood management Capacity	61.26	WRD
4.	Improving Emergency Response Capacity	-	BAPEPS
5.	Project Management and Technical Assistance	5.97	BAPEPS
	Total	85.54	

Stages of Audit Adopted as per AAS – Standards of Auditing as promulgated by the Institute of Chartered Accountants of India (ICAI)

1. The Scope of Audit covers all the Project sources and applications of funds and the units that is SPMU, DPMUs and BPMUs of BAPEPS; and Nodal Offices and Divisional Offices of the sub-implementing implementing agencies namely the BRPNNL, BRRDA, WRD.



2. Post Contract reviews as per the **Annexure VI (annex 2)** to the Financial Management manual appendix has been done on sample basis.
3. As per SA 530, Audit Sampling has been designed. According to the audit plan, out of the entire set of data available for auditing, a set of samples were selected based to draw conclusions for the total financial statements taken under the purview with the audit objective. Test of Controls for the payments and approvals have been checked and effectiveness of the same was confirmed with the pre designed financial manual which leads to the level of appropriateness of the audit opinion. Value Weighted Sampling has been done. Based on the samples selected, an audit procedure which includes confirmation to the audit checklist is applied. Auditor assessments has taken into record relevant controls, accounting records, documents related to the statutory compliances like deposit of TDS , Vat , Royalty , Service Tax, Labour Cess, ESI, PF and other statutory Acts and related returns thereof. The risk of material misstatements has been reduced with the appropriate audit sample taken during audit.
4. Audit Documentation includes Audit Programme, Analysis of observations, discussions with the auditee, Management Letter, Checklists and others related documents.
5. Opening balances has been taken based on the prior period audited financial statements. As per SA 510, any alteration to the same is applicable after discussion with the management charged with responsibility.
6. As per SA 700 (revised), opinion and reporting on financial statements has been made.
7. Financial statements have been taken during the process of audit for the financial analysis.

We have conducted audit in accordance with Auditing and Assurance Standards issued by the Institute of Chartered Accountant of India.

We are communicating appropriately to those charged with governance and management deficiencies in internal control that we have identified in an audit of financial statements. We have obtained an understanding of internal control relevant to the audit when identifying and assessing the risks of material misstatements. We have identified deficiencies in internal control not only during this risk assessment process but also at other stages of the audit.

In particular, we shall explain that:

- I. The purpose of the audit was to express an opinion on the financial statements;
- II. The audit included consideration of internal control relevant to the preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control;
- III. The matters being reported are limited to those deficiencies that we have identified during the audit and we have concluded are of sufficient importance to merit being reported to those charged with governance.

We are communicating significant deficiencies in internal control identified during the audit to those charged with governance at an appropriate level of responsibility.



1. Excess Payment made to Beneficiaries

As reported in the financials of 2018-19, excess payment amounting total to ₹ 2,76,74,000 as on 31.03.2019 has been reported. The same amount represents amounts which were released in excess, in the previous periods to the beneficiaries in comparison to the limits specified in the financial manual under the category HRC I, HRC II & III in all the three districts. It is due to lack of internal control in the preparation of list of beneficiaries at the time of releasing the tranches of payment. Kindly refer to **Annexure I** which provides the extract of such cases being checked and confirmed. It has been accounted for as "Excess payment receivable from beneficiaries under the head Current Assets as on 31.03.2019".

Recommendation: Since Bihar Kosi Flood Recovery Project (IDA Credit No 4802-IN) has been closed on 30/06/2018, the same is pending to be recoverable and recommended to be merged with Bihar Aapda Punarwas Evam Punarnirman Society (BAPEPS) own accounts.

2. Housing Scheme

As required as per the scope of audit, we have conducted physical verification of houses and toilets completed during the financial year based on sampling strata as defined in the scope. Kindly refer to the **Annexure II** for the detailed analysis.

- During the process of physical verification, team including two audit members and district project manager visited field.
- It was found that based on sample available, the status of the structures as physically verified was completed.
- In all the cases, completion certificate/ QMR as required for release of Tranche 3 was found.
- Other documents that are proof of residence, proof of land owner, details of bank account, Ikrarnama were also found in order for the relevant sample being taken.
- It was found that some houses were not completed where Tranche 1 & 2 was released. Kindly refer to the **Annexure III** for the detailed analysis.

Recommendation: Overall for the housing component, based on information and data as made available during the process of audit, physical verification and documentation of the reported completed structures has been checked and confirmed.

3. District Administration Adjustments

BAPEPS distributes funds under the HRC Scheme to each concerned districts that is Saharsa, Supaul and Madhepura on their requisition. Each block level office further under the HRC Scheme distributes funds to the beneficiaries under prescribed procedures. In most of the cases, amount as disbursed under the HRC Scheme exceeded the funds as provided by BAPEPS and in some of the cases, funds remained unutilised and stands as advances at the block level. Below is the summary of funds which are to be adjusted between the block level administration and the BAPEPS.



Advance Receivable/Payable to District/Block Administration

District	Block	Closing Balance as on 31.03.2019 (₹)
Madhepura	Alamnagar	90,12,433.00 Dr
	Bihariganj	15,08,000.00 Cr
	Raghopur	3,00,000.00 Dr
	Shankarpur	1,97,92,865.00 Cr
	Singeshwar	24,40,146.00 Cr
	Murliganj	2,53,87,378.00 Cr
	Kumarkhand	2,09,30,245.00 Cr
	Udakishunganj	59,710.00 Cr
	Puraini	11,51,065.00 Dr
	Madhepura	57,79,118.00 Cr
Supual	Triveniganj	1,39,35,875 Dr
	Chhatapur	20,516.55 Dr
Saharsa	Sonbarsa	75,65,673.00 Dr
	Simri Bakhtiyarpur	16,65,000.00 Dr
	Patarghat	70,000.00 Dr
	Saurbazar	1,96,686.00 Cr

Recommendation:

Since Bihar Kosi Flood Recovery Project (IDA Credit No 4802-IN) has been closed on 30/06/2018, the same is pending to be recoverable and recommended to be merged with Bihar Aapda Punarwas Evam Punarnirman Society (BAPEPS) own accounts.

4. Bank Reconciliation Statement

On the basis of **ANNEXURE IV and V (extract)**, scrutiny of Bank Reconciliation Statement of the dedicated bank accounts of the implementing agencies at the district and block level has been done and below following remarks has been made:

- Remark 1 – “Amount Credit By Bank But Not Debit In Bank Book” means some receipts in the nature of reversal of excess payments or others which were actually received in the bank and pending to be reconciled with the books of accounts.
- Remark 2 – “Cheque issued but not presented for payment” indicates cases where cheque issued period have already crossed the three months period for the presentation of financial instruments as on 31.03.2019 It is recommended to reverse such cheque issued and reissue the cheques to the beneficiaries.
- Remark 3 – “Amount Debit By Bank But Not Credit In Bank Book” means payments to some of the beneficiaries or others through bank which is pending to be reconciled with the books of accounts.

Recommendation: During the relevant financial year, though most of the differences in the bank reconciliation statement has been explained but adjustments to the same are necessary for the final settlement. Since Bihar Kosi Flood Recovery Project (IDA Credit No 4802-IN) has been closed on 30/06/2018, all the related bank accounts are recommended to be closed and any left balances in the reconciliation statements to be adjusted or merged with Bihar Aapda Punarwas Evam Punarnirman Society (BAPEPS) own accounts.



5. RWD Triveniganj

During checking of manual cash book maintained at division, it was found that actual refund to M/S RCM Infrastructure was for ₹ 32,82,223.00 but same was wrongly entered in the cash book as ₹ 31,82,223.00 dated 22.06.2017. Closing cash book balance was overstated with ₹ 1,00,000.

Recommendation: Casting error to be rectified.

6. Non adjustment of advances given to various agencies as on 31.03.2019

Unit	Name of Party	O/s Balance as on 31.03.2019	Date of Advance
SPMU, Patna	Bihar Rural Road development Agency	4,811.00	30.12.2010
	BPMU Triveniganj	3,900.00	22.11.2011
District	Advance to NGO	2,993.00	18.02.2011
	DPMU Madhepura BREDA	4,00,000.00	9.04.2011
	Puraini Md Minhaz Alam	19,000.00	14.01.2016 ₹ 12,000 & 30.01.2016 ₹ 7000
	Block Nazir Nauhatta	35,000.00	26.02.2016
	Bihariganj - Staff Advance	20,000.00	25.03.2015

Recommendation: The above advances are outstanding in the books since long period and no utilization against the same received as on 31.03.2019. Since Bihar Kosi Flood Recovery Project (IDA Credit No 4802-IN) has been closed on 30/06/2018, the same to be adjusted or merged with Bihar Aapda Punarwas Evam Punarnirman Society (BAPEPS) own accounts.

7. Statutory dues long pending to be deposited as on 31.03.2019

Details of statutory dues like Royalty, Labour Cess, TDS on Contractual Payments, VAT/GST/Service Tax.

Nature of Dues	Amounts
Tax deducted at Source (Supaul)	2,553.00

Recommendation: All statutory dues to be deposited at the earliest as project is being closed or to be carried to the merged with Bihar Aapda Punarwas Evam Punarnirman Society (BAPEPS) own accounts.



8. GST Compliances

As from 01.07.2017, the new Goods and service tax replaced the VAT regime and the same was applicable on the contractors also. All the present contractors were to be registered with the GST and also to provide invoice for the deliverables completed as per new law.

During audit, it was found that the payments were made against the invoices which were not mentioning the new GST registration number of the contractors.

Recommendation:

It is recommended to make payments against GST invoices only. The same can be implemented in second phase of the project.

9. Procurement Procedures

Procurement has been carried out by BAPEPS and sub implementing agencies in line with the agreed procedures documented in the procurement manual for the project agreed with the Bank. For this purpose, we had selected a sample of procurement cases under the project and checked procurement documents. Attached is the checklist for different procurements as **Annexure VI Checklist for review of Procurement System adopted by BAPEPS/IA's.**

Recommendation: Procurement has been made as per defined World Bank procedures.

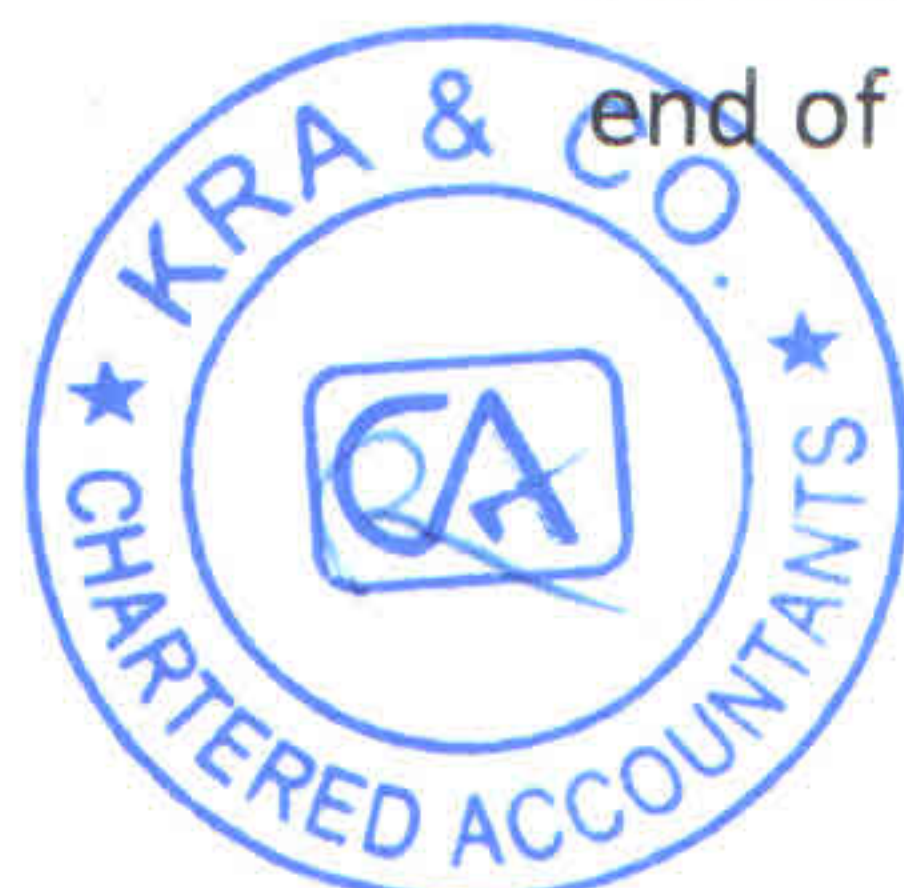
10. BRPNNL

Package	S No	Observations
		Contractor Name: M/s Shanti lal & Brothers
49	1	Bid security as provided in form of bank guarantee got expired on 26.01.2017 and letter of acceptance was given on 10.03.2017. Performance Bank Guarantee provided by contractor on 27.03.2017, hence there was no effective bid security from bidders were available between 26.01.2017 till 26.03.2017. Bid security should be valid till finalisation of procurement.
	2	Tender has been finalised for ₹ 1,15,30,782/- but the contract agreed got wrongly signed for ₹43,80,640/-. As explained to us now it has been rectified.
51	1	Bid security as provided in form of bank guarantee got expired on 26.01.2017 and letter of acceptance was given on 10.03.2017. Performance Bank Guarantee provided by contractor on 27.03.2017, hence there was no effective bid security from bidders were available between 26.01.2017 till 26.03.2017. Bid security should be valid till finalisation of procurement.

Recommendation:

Since Bihar Kosi Flood Recovery Project (IDA Credit No 4802-IN) has been closed on 30/06/2018, the same should be rectified and taken as part of the internal control improvements for the Kosi Basin Development Project (IDA Credit No 5696-IN)

- At the time of agreement itself, performance bank guarantee should be taken till the end of the defect liability period, complying with the agreement terms.



- Also maximum time period of validity of bid security to be defined in the tender terms so that it does not expire before finalisation of tender or later signed of the final contract agreements.

11. List of incomplete project

UDAKISHANGANJ (RWD)		
Package	Expenditure as per tally	Remarks
Additional Work	₹ 55,69,818	Payment made on 21.08.2018 but wrongly paid from BKBDP Bank Account. This entry has been rectified in books on 12.10.2018. Decision has been taken to transfer residual work to BKBDP by World Bank's Procurement plan.
TRIVENIGANJ (RWD)		
Package	Expenditure as per tally	Remarks
SU-II to VIII	₹ 51,00,000	Additional work to be transferred to BKBDP. Decision has been taken to transfer residual work to BKBDP by World Bank's Procurement plan.

Recommendation: Decision in this regard need to be taken by the management at appropriate level as Bihar Kosi Flood Recovery Project (IDA Credit No 4802-IN) has been closed on 30/06/2018 and no procurements or projects can be completed under the same now.

12. A list of Individual withdrawals applications.

In terms to the Clause B (2) of section 2 to the financing agreement between government of India and International Development Association (IDA) dated 12.01.2011, The recipient shall prepare and furnish to the association not later than 45 days after the end of each calendar quarter, IUFR for the project...."

Below is the schedule for submission of the IUFR for the project

BKFRP IUFR Dates (mm/dd/yyyy)				
Quarter	Period ended on	Due Date	Actual date of submission	Delay in submission (in no of months)
Q1	30/6/2018	14/08/2018	24/10/2018	71 Days
Q2	30/09/2018	14/11/2018	29/12/2018	44 Days
Q3	31/12/2018	14/02/2019	29/12/2018	-



13. Status of MBL and reconciliation of IUFR

- Master Beneficiary list as finalised and approved is pending to be uploaded on the website.
- The amounts as claimed in the housing component and its reconciliation with the IUFR are attached as Reconciliation of audited expenditure with IUFR expenditure for the year ended 28th December 2018.

14. Review of Completion Certificates

Completion Certificates including all relevant documents have been obtained for all packages implemented by WRD, RWD and BRPNL (100%).

The detailed checking was completed and annexed as **Annexure VI** for the references.

15. Reconciliation of payments made after 30/06/2018

All the payments which were made after 30/06/2018 were in respect of work completed by 30/06/2018. Respective payments have been reconciled against the work completion certificates as received. For details, kindly refer to the **Annexure VII** for the references.

16. Status of Bank Accounts as closed as on date

As per letter no 5 & 6 dated 2.01.2019 as issued by the Society to the implementing agencies for the closure and reconciliation of the respective bank accounts, kindly refer to the **Annexure VIII** for the current status of bank accounts as on date. The same are recommended to be closed at the earliest.



17. Status of Prior Audit Recommendations

Sl. No.	Observation	Status of Compliance	Remarks
1	Excess payment to beneficiaries as on 31/03/2018 was amounting to ₹ 85,07,000 was to be adjusted	Partly Complied	The details of excess payment have been sent to concerned districts for adjustment/recovery from beneficiaries vide letter nos. 77, 78 & 79 dated 07.02.2018. On the basis of compliance received and information gathered from the respective bank ₹ 7,71,000.00 has been identified and adjusted in the accounts in F.Y.2017-18.
2	District Administration Adjustments, under housing scheme, needs adjustments	Partly Complied	Instructions have been given to districts vide letter no 77, 78 and 79 dated 07.02.2018 for adjustment of advances and settlement of liabilities.
3	Unexplained differences as found under the housing scheme as per Bank Reconciliation Statements to be rectified	Partly Complied	Instructions have been given to districts vide letter no 77, 78 and 79 dated 07.02.2018 for identification, reconciliation and accounting of transaction standing in the Bank reconciliation statement.
4	Bid security expired before executing agreement (BRPNL)	Partly Complied	Relevant communications to the departments has been made
5	Long pending advances to be settled	Partly Complied	Out of ₹ 1,24,799.00 BRRDA has refunded ₹ 1,19,988.00 on 02.07.2018. Also UC of ₹ 2,00,000.00 has been received from the IDA on 27.06.2018. For rest of the amounts, relevant reminders have been sent.
6	Performance security expired (BRPNL)	Partly Complied	Relevant communications to the implementing agency have been made.
7	Mistakes in signing agreement with Contractor	Complied	As explained to us this has been rectified now.
8	Delay in Deposit of Statutory Dues	Partly Complied	Instruction has been given to deposit timely.
9	Income Tax Returns for the Society not filed	Partly complied	As per management, return shall be filed from this financial year. Society has obtained the exemption under section 12A.
10	Reconstruction of Road and Bridge: Reconciliation of M/N forms	Partly Complied	Instruction has been given to RWD vide letter nos. 72 dated 07.02.2018 for compliance of the same



Conclusion:

Based on the audit findings mentioned above, since the project is closed on 30/06/2018, all the closure adjustments which are still pending are recommended to be merged with Bihar Aapda Punarwas Evam Punarnirman Society (BAPEPS) own accounts . Amounts which stand unadjusted after so many reminders and instructions must be adjusted with the respective departments or relevant provisions for the same to be created for the effective closure of the project.

We acknowledge that the project management has taken necessary steps to regularise all the above-mentioned issues to ensure that all the internal controls and checks are in place.

We wish to take this opportunity to thank the project management and duly acknowledge for their cooperation extended to our team members in completion of this assignment.

Best Regards

For KRA & CO

F.R.N.: 020266N

Chartered Accountants



Partner

M.No: 503150

Date:

Place: Patna

ANNEXURE I

Details of Excess Payments Made to the Beneficiaries (Extract of Data)

Sl.No.	District	Block	Gram Panchyat	Category	Account No./Name of Beneficiaries	Balance as on 31.03.2019	Excess Payment
1	Saharsha	Pathar Ghat	Golma Purvi	HRC 2 NEW	2633 Makina Khatun/Nakina Khatun	1,20,000	25,000
2	Saharsa	Patarghat	Golma pachim	HRC 1 NEW	2032 Ram naresh kumar	1,00,000	5,000
3	Saharsa	Patarghat	Golma pachim	HRC 1	2158 Bhola Yadav	90,000	20,000
4	Saharsa	Simri Bakhtiyar	Bhatauni	HRC 3 NEW	0055 Rajendra Yadav	1,08,000	20,000
5	Saharsa	Simri Bakhtiyar	Bhatauni	HRC 1	0242 Manohar Devi	75,000	5,000
6	Saharsa	Saur bazar	Kadhैया	HRC 1	0015 Indradeo Yadav	75,000	5,000
7	Saharsa	Saur bazar	Kadhैया	HRC 2	0485 Subodh Mistri	73,000	5,000
8	Saharsa	Saur bazar	Kadhैया	HRC 3 NEW	0667 Manoj Mahta	1,00,000	5,000
9	Madhepura	Alamnagar	Alamnagar North	HRC 1	3200 Renu Devi	78,000	10,000
10	Madhepura	Alamnagar	Alamnagar North	HRC 1	3231 Binita Devi	78,000	10,000
11	Madhepura	Alamnagar	Alamnagar North	HRC 1	3309 Babita Devi	90,000	20,000
12	Madhepura	Bihari ganj	Parariya	HRC 3	7131 Sulochana Devi	1,05,000	35,000
13	Madhepura	Bihari ganj	Parariya	HRC 3	8309 Kendula Devi	1,05,000	35,000
14	Madhepura	Chausa	Chirouri	HRC 1	6277 Kavita Devi	88,000	20,000
15	Madhepura	Chausa	Fulaut East	HRC 3	6119 Shanti Devi	73,000	5,000
16	Madhepura	Kumarkhand	L Chandisthan	HRC 3	4289 Kari Das	88,000	20,000
17	Madhepura	Kumarkhand	L Chandisthan	HRC 3	4292 Domi Rishidev	90,000	20,000
18	Madhepura	Kumarkhand	L Chandisthan	HRC 3	4296 Radhiya Devi	88,000	20,000
19	Madhepura	Kumarkhand	Rauta	HRC 3	2846 Umesh Rishidev	1,03,000	35,000
20	Madhepura	Kumarkhand	Vishunpur Bazar	HRC 3 & TOILET	6188 Ashok Yadav	1,01,000	33,000
21	Supaul	Triveniganj	Baghaili	HRC 3	0746 Md. Faruk	90,000	20,000
22	Supaul	Triveniganj	Daparkha	HRC 2	7153 Satmi Devi	90,000	20,000
23	Supaul	Triveniganj	Daparkha	HRC 2	9461 Sahdev Sardar	90,000	20,000
24	Supaul	Triveniganj	Gonaha	HRC 1	3055 Bindeshwari Sharma	90,000	20,000
25	Supaul	Triveniganj	Jadia	HRC 2	0240 Ashok Rajak	1,30,000	35,000
26	Supaul	Triveniganj	Jadia	HRC 1	1253 Upendra Mahta	1,05,000	35,000
27	Supaul	Triveniganj	Jadia	HRC 2	2436 Upendra Ram	1,00,000	35,000
28	Supaul	Triveniganj	Jadia	HRC 2	2505 Bechan Rishidev	1,28,000	35,000
29	Supaul	Triveniganj	Jadia	HRC 1	2562 Mahendra Sharma	90,000	35,000
30	Supaul	Triveniganj	Jadia	HRC 1	2656 Chhedilal Shah	1,28,000	35,000



ANNEXURE II

PHYSICAL VERIFICATION OF HOUSING

Sl. no.	District	Block	Panchayat	Name of Beneficiary	Father/Husband Name	Ward No.	House completion Date	TRANCHE 1				TRANCHE 2	TRANCHE 3
								HRC wise beneficiaries list	Proof of residence	Proof of land owner	Detail of bank account of beneficiaries		
1	Madhepura	Shankarpur	Jirwa Madheli	Tarani Yadav	Chaman Lal Yadav	10	April 2018	YES				YES	
2	Madhepura	Shankarpur	Jirwa Madheli	Gajendra Yadav	Parmeshwari Yadav	8	April 2018	YES				YES	
3	Supaul	Chhatapur	Chunni	Pulkit Mandal	Mahavir Mandal	4	June 2018	YES				YES	
4	Supaul	Chhatapur	Rajeshwari East	sachin yadav	damodar yadav	2	18.05.2018	YES				YES	
5	Supaul	Chhatapur	Rajeshwari East	RANJAY YADAV	RAMNANDAN YADAV	4	18.06.2018	YES				YES	
6	Supaul	Chhatapur	Rajeshwari East	MILAN DEVI	SURESAH YADAV	4	18.05.2018	YES				YES	
7	Supaul	Triveniganj	Pilwaha	मुलवी देवी	कमल यादव	8	April 2018	YES				YES	
8	Supaul	Triveniganj	Pilwaha	उत्तमलाल यादव	कारी यादव	9	May 2018	YES				YES	
9	Supaul	Triveniganj	Jadia	फुलेश्वर मेहता	नेनाय मेहता	2	May 2018	YES				YES	
10	Supaul	Triveniganj	Daparkha	मोला साह	सुखाय साह	15	May 2018	YES				YES	
11	Saharsha	Patharghat	Bishanpur	किरण देवी	अरविन्द मंडल	5	June 2018	YES				YES	
12	Saharsha	Patharghat	Pastpar	कैदला देवी	मोहन यादव	16	April 2018	YES				YES	
13	Saharsha	Patharghat	Pastpar	सुनिता देवी	नन्दकिशोर यादव	17	June 2018	YES				YES	
14	Saharsha	Patharghat	Golma East	अमेरिका देवी	अरुण यादव	2	May 2018	YES				YES	
15	Saharsha	Sonbarsa	Kopa	तेतरी खातुन	मो० सामो	1	May 2018	Yes				Yes	
16	Saharsha	Sonbarsa	Atlakha	विनय कुमार यादव	शिव प्रसाद यादव	5	May 2018	YES				YES	
17	Saharsha	Sonbarsa	Kopa	धरेन्द्र साह	तारणी साह	2	May 2018	YES				YES	
18	Saharsha	Sonbarsa	Raghunathpur	मीम शर्मा	कुलो शर्मा	2	May 2018	YES				YES	
19	Saharsha	Sonbarsa	Barsam	मिथलेश यादव	रवेन यादव	2	May 2018	YES				YES	
20	Saharsha	Sonbarsa	Barsam	रवेन्द्र यादव	जामुन यादव	2	May 2018	YES				YES	



PHYSICAL VERIFICATION OF TOILETS												
Sl. no.	District	Block	Panchayat	Name of Beneficiary	Father/Husband Name	Ward No.	Toilet completion Date	TRANSCHE 1				TRANSCHE 2
								HRC wise beneficiaries list	Proof of residence	Proof of land owner	Detail of bank account of beneficiaries	
1	Madhepura	Udakisunganj	Madhubani	CHANDULA DEVI	SACHHIDANAND YADAV	2	April 2018	YES			YES	
2	Madhepura	Udakisunganj	Madhubani	ANITA DEVI	CHANDRASHEKHAR YADAV	2	May 2018	YES			YES	
3	Supaul	Chhatapur	Jiwachpur	BHAGWAT SHRMA	Jhagru Sharma	2	April 2018	YES			YES	
4	Supaul	Chhatapur	Jiwachpur	RAMSURAT YADAV	Ramshanker Yadav	2	May 2018	YES			YES	
5	Supaul	Triveniganj	Manganj West	छोटी सरदार	बच्चा सरदार	5	May 2018	YES			YES	
6	Saharsha	Patharghat	Pama	मोला कामती	स्वर्छेदी कामती	9	June 2018	YES			YES	
7	Saharsha	Patharghat	Pama	गीता देवी	सत्य नाथ विस्वास	9	June 2018	YES			YES	
8	Saharsha	Nauhatta	Kedli	Urmila Devi	Santosh Yadav	7	April 2018	YES			YES	
9	Saharsha	Sonbarsa	Dehad	सुदीन यादव	विशुन यादव	16	May 2018	YES			YES	
10	Saharsha	Saurbazaar	Kadahiya	बटेश्वर मेहता	स्व० श्रवण मेहता	2	April 2018	YES			YES	



ANNEXURE III

HOUSING DETAILS WHERE QMR IS PENDING														
Sl. no.	District	Block	Panchayat	Name of Beneficiary	Father/Husband Name	Ward No.	House completion Date	TRANSCHE 1				TRANSCHE 2	TRANSCHE 3	Reason for Pending QMR
								HRC wise beneficiaries list	Proof of residence	Proof of land owner	Detail of bank account of beneficiaries			
1	Sahasara	Sonbarsa	Atalkha	सुमात्रा देवी	विनय शर्मा	1	Incomplete	Yes	Yes	Yes	No	Incomplete		
2	Sahasara	Sonbarsa	Atalkha	मीरा देवी	कमलेश्वरी साह	13	Incomplete	Yes	Yes	Yes	No	Incomplete		
3	Sahasara	Sonbarsa	Atalkha	अनरुद्ध देवी	डोमी यादव	3	Incomplete	Yes	Yes	Yes	No	Incomplete		
4	Sahasara	Sonbarsa	Sahsaul	चंदन आ	मणिकान्त आ	9	Incomplete	Yes	Yes	Yes	No	Incomplete		
5	Sahasara	Sonbarsa	Sahsaul	राजेश कुमार आ	ताराकांत आ	12	Incomplete	Yes	Yes	Yes	No	Incomplete		
6	Sahasara	Alamnagar	Itahri	JAYMANTI DEVI	KAILASH MANDAL	5	Incomplete	Yes	Yes	Yes	No	Incomplete		
7	Sahasara	Alamnagar	Khurhan	SULEKHA DEVI	DINESH RAM	6	Incomplete	Yes	Yes	Yes	No	Incomplete		
8	Madhepura	Alamnagar	Bargaon	PRAMOD YADAV	JAGDISH YADAV	2	Incomplete	Yes	Yes	Yes	No	Incomplete		
9	Madhepura	Chausa	Chirauri	लक्ष्मी देवी	स्वतः जगदीश शर्मा	1	Incomplete	Yes	Yes	Yes	No	Incomplete		
10	Madhepura	Bihariganj	Mahanpur	महेन्द्र महतो	स्वतः परमेश्वर महतो	1	Incomplete	Yes	Yes	Yes	No	Incomplete		
11	Madhepura	Bihariganj	Mahanpur	जीतन महतो	रेपत महतो	1	Incomplete	Yes	Yes	Yes	No	Incomplete		
12	Madhepura	Bihariganj	Parariya	ब्रह्मदेव ऋषिदेव	अबक ऋषिदेव	5	Incomplete	Yes	Yes	Yes	No	Incomplete		
13	Madhepura	Bihariganj	Parariya	अरुण ऋषिदेव	तारणी ऋषिदेव	1	Incomplete	Yes	Yes	Yes	No	Incomplete		
14	Madhepura	Gwalpara	Sahpur	Sakuniya Devi	Ashok Rishidev	1	Incomplete	Yes	Yes	Yes	No	Incomplete		
15	Madhepura	Gwalpara	Sahpur	Radhe Risidev	Buleri Rishidev	1	Incomplete	Yes	Yes	Yes	No	Incomplete		
16	Madhepura	Gwalpara	Birgaon	Madhuri Devi	Mangen Rishidev	7	Incomplete	Yes	Yes	Yes	No	Incomplete		
17	Madhepura	Gwalpara	Birgaon	Ramva Devi	Sachen Rishidev	7	Incomplete	Yes	Yes	Yes	No	Incomplete		
18	Supaul	Triveniganj	Piluaha	अनमोल देवी	सुरेश यादव	2	Incomplete	Yes	Yes	Yes	No	Incomplete		
19	Supaul	Triveniganj	Piluaha	मंजू देवी	शम्भु यादव	2	Incomplete	Yes	Yes	Yes	No	Incomplete		
20	Supaul	Triveniganj	Manganj East	रामदत्त मुखिया	बुचय मुखिया	1	Incomplete	Yes	Yes	Yes	No	Incomplete		
21	Supaul	Triveniganj	Manganj East	दिनेश मुखिया	बुचय मुखिया	1	Incomplete	Yes	Yes	Yes	No	Incomplete		
22	Supaul	Basantpur	Parmanadpur	MD ALI HASAN BHAT	MANGAL BHAT	5	Incomplete	Yes	Yes	Yes	No	Incomplete		
23	Madhepura	Basantpur	Banellipatti	LATE NAKCHADI SAPHI	GUJAYA SAPHI	9	Incomplete	Yes	Yes	Yes	No	Incomplete		
24	Madhepura	Kumarkhand	Bisanpur Sundar	LAHRI DEVI	PAWAN KUMAR MUKHIYA	11	Incomplete	Yes	Yes	Yes	No	Incomplete		
25	Madhepura	Kumarkhand	Kumarkhand	MADHO SAHARMA	KARI SAHARMA	2	Incomplete	Yes	Yes	Yes	No	Incomplete		
26	Madhepura	Shankarpur	Rampurahi	RITA DEVI	RAJU KR RESIDEV	9	Incomplete	Yes	Yes	Yes	No	Incomplete		
27	Madhepura	Shankarpur	Jirwamadheji	MU KOSHALYA DEVI	BAKE SHARMA	5	Incomplete	Yes	Yes	Yes	No	Incomplete		



ANNEXURE IV

Details of Outstanding Credit (+) Entries in the Bank Reconciliation Statement (Extract)

District	Block	Bank	Account No	Particulars	Date	Cheque No	Amount
Madhepura	-	CBI	3129098238 (H)	Amount Credit By Bank But Not Debit In Bank Book	08.04.2016	-	3,51,876.00
Madhepura	Bihariganj	CBI	3331728839 (T)	Cheque issued but not presented for payment	29.10.2018	11952	38,000.00
Madhepura	Bihariganj	CBI	3331728839 (T)	Cheque issued but not presented for payment	29.10.2018	11953	40,000.00
Madhepura	Madhepura	CBI	3331728839 (T)	Amount Credit By Bank But Not Debit In Bank Book	23.01.2019	-	32,000.00
Madhepura	Madhepura	CBI	3331728839 (T)	Amount Credit By Bank But Not Debit In Bank Book	25.01.2019	-	5,000.00
Supaul	-	CBI	3353325787 (H)	Cheque issued but not presented for payment	23.01.2019	32784	64,948.00
Supaul	Chatapur	SBI	31837990686 (H)	Cheque issued but not presented for payment	31.10.2018	575060	40,000.00
Saharsa	Patharghat	CBI	3131526975 (H)	Cheque issued but not presented for payment	29.10.2018	-	4,02,500.00
Saharsa	Patharghat	CBI	3131526975 (H)	Amount Credit By Bank But Not Debit In Bank Book	11.02.2019	-	5,000.00
Saharsa	Patharghat	CBI	3333787995 (T)	Cheque issued but not presented for payment	31.10.2018	-	1,52,000.00



ANNEXURE V

Details of Outstanding Debit (-) Entries in the Bank Reconciliation Statement (Extract)

District	Block	Bank	Account No	Particulars	Date	Cheque No	Amount
Madhepura	Gwalpara	SBI	31810045893 (H)	Amount Debit By Bank But Not credit In Bank Book	23.01.2019	674266	24,000.00
Madhepura	Kumarkhand	CBI	3134440187 (H)	Amount Debit By Bank But Not credit In Bank Book	31.12.2018	13536	41,080.00
Madhepura	Shankarpur	SBI	31863860317 (H)	Amount Debit By Bank But Not credit In Bank Book	03.01.2019	328677	10,000.00
Supaul	Chatapur	SBI	31837990686 (H)	Amount Debit By Bank But Not credit In Bank Book	21.11.2011	658022	69,742.00
Saharsa	Patharghat	CBI	3333787995 (T)	Amount Debit By Bank But Not credit In Bank Book	08.01.2019	-	56,000.00



ANNEXURE VI					
STATUS OF COMPLETION CERTIFICATES BASED ON 100% CHECKING OF DATA					
COMPONENT	PACKAGE	COMPLETION CERTIFICATE RECEIVED STATUS	COMPLETION CERTIFICATE REFERENCE NO	DATE OF COMPLETION	SUBMITTED BY
Bridge	1	✓	BRPNN/EPD/C012/1421	25.06.2015	S.P.E
Bridge	2	✓	BRPNN/EPD/C012/1775	03.06.2015	S.P.E
Bridge	3	✓	BRPNN/EPD/C012/1420	12.03.2014	S.P.E
Bridge	4	✓	BRPNN/EPD/C012/1435	11.02.2014	S.P.E
Bridge	5	✓	BRPNN/EPD/C012/1789	30.05.2017	S.P.E
Bridge	6	✓	BRPNN/EPD/C012/1438	28.02.2015	S.P.E
Bridge	7	✓	BRPNN/EPD/C012/1779	26.02.2015	S.P.E
Bridge	8	✓	BRPNN/EPD/C012/1774	26.02.2015	S.P.E
Bridge	9	✓	BRPNN/EPD/C012/1838	29.11.2015	S.P.E
Bridge	10	✓	BRPNN/EPD/C012/1776	02.12.2014	S.P.E
Bridge	11	✓	BRPNN/EPD/C012/1777	15.03.2015	S.P.E
Bridge	12	✓	BRPNN/EPD/C012/1437	30.12.2015	S.P.E
Bridge	13	✓	BRPNN/EPD/C012/1419	10.02.2015	S.P.E
Bridge	14	✓	BRPNN/EPD/C012/1841	27.02.2015	S.P.E
Bridge	15	✓	BRPNN/EPD/C012/1780	25.06.2015	S.P.E
Bridge	16	✓	BRPNN/EPD/C012/1778	11.09.2014	S.P.E
Bridge	17	✓	BRPNN/EPD/C012/1773	22.01.2015	S.P.E
Bridge	18	✓	BRPNN/EPD/C012/1840	13.03.2015	S.P.E
Bridge	19	✓	BRPNN/EPD/C012/1436	10.05.2014	S.P.E
Bridge	20	✓	BRPNN/EPD/C012/1334	30.11.2013	S.P.E
Bridge	21	✓	BRPNN/EPD/C012/1130	28.02.2015	S.P.E
Bridge	22	✓	BRPNN/EPD/C012/1433	04.12.2014	S.P.E
Bridge	23	✓	BRPNN/EPD/C012/1131	22.02.2015	S.P.E
Bridge	24	✓	BRPNN/EPD/C012/1132	28.02.2015	S.P.E
Bridge	25	✓	BRPNN/EPD/C012/1133	28.02.2015	S.P.E
Bridge	26	✓	BRPNN/EPD/C012/1441	25.02.2015	S.P.E
Bridge	27	✓	BRPNN/EPD/C012/1134	12.02.2015	S.P.E
Bridge	28	✓	BRPNN/EPD/C012/1135	16.05.2015	S.P.E
Bridge	29	✓	BRPNN/EPD/C012/1439	30.04.2014	S.P.E
Bridge	30	✓	BRPNN/EPD/C012/1136	26.07.2014	S.P.E
Bridge	31	✓	BRPNN/EPD/C012/1519	26.07.2014	S.P.E
Bridge	32	✓	BRPNN/EPD/C012/1137	28.02.2015	S.P.E
Bridge	33	✓	BRPNN/EPD/C012/1440	04.12.2014	S.P.E
Bridge	34	✓	BRPNN/EPD/C012/1422	26.02.2015	S.P.E
Bridge	35	✓	BRPNN/EPD/C012/1287	22.10.2015	S.P.E
Bridge	36	✓	BRPNN/EPD/C012/1285	19.07.2014	S.P.E
Bridge	37	✓	BRPNN/EPD/C012/1286	27.12.2014	S.P.E
Bridge	38	✓	BRPNN/EPD/C012/1284	21.10.2015	S.P.E
Bridge	39	✓	BRPNN/EPD/C012/1424	29.07.2015	S.P.E
Bridge	40	✓	BRPNN/EPD/C012/1425	28.03.2015	S.P.E
Bridge	41	✓	BRPNN/EPD/C012/1423	28.03.2015	S.P.E
Bridge	42	✓	BRPNN/EPD/C012/1283	21.10.2015	S.P.E
Bridge	43	✓	BRPNN/EPD/C012/1399	21.10.2015	S.P.E
Bridge	44	✓	BRPNN/EPD/C012/1293	10.05.2014	S.P.E
Bridge	45	✓	BRPNN/EPD/C012/1292	10.05.2014	S.P.E
Bridge	46	✓	BRPNN/EPD/C012/1291	01.12.2014	S.P.E
Bridge	47	✓	BRPNN/EPD/C012/1290	12.12.2014	S.P.E
Bridge	48	✓	BRPNN/EPD/C012/1289	10.11.2014	S.P.E
Bridge	49	✓	BRPNN/EPD/C012/1790	20.08.2017	S.P.E
Bridge	50	✓	BRPNN/EPD/C012/1842	02.02.2017	S.P.E
Bridge	51	✓	BRPNN/EPD/C012/1791	25.08.2017	S.P.E
	Nirmali Div (WRD)				
WRD	3.0a (Kanauli to Dagmara 8 Km)	✓	No. 259 date 20.02.2017	31.03.2015	Executive Engineer
	Raghopur Div (WRD)				
WRD	3.0b.1 (Restoration of Haiya Dhar)	✓	-	30.09.2014	Executive Engineer
WRD	3.0b.2 (Restoration of Sanjay Dhar)	✓	-	02.07.2014	Executive Engineer
WRD	3.0b.3 (Restoration of Bochha Dhar)	✓	-	31.12.2014	Executive Engineer
	Supaul Div (WRD)				
WRD	01-C (Restoration & Protection)	✓	Letter no. 424 Date 25.07.2018	30.06.2018	Executive Engineer
WRD	Virpur Div (WRD)				



WRD	01-A {Restoration & Protection (0-7 Km)}	✓	Letter 1241/Birpur dated 22.08.2018	15.06.2018	Executive Engineer
WRD	01-B {Restoration & Protection (9 - 15.50 Km)}	✓	Letter 133/Birpur dated 13.09.2018	31.05.2018	Executive Engineer
Udakishanganj					
Road	MA-I	✓	12NCB/WB/Uda/2013-14	10.06.2016	Executive Engineer
Road	MA-II	✓		30.12.2015	Executive Engineer
Road	MA-IV	✓		31.12.2016	Executive Engineer
Road	MA-V	✓		30.12.2015	Executive Engineer
Road	MA-VIII	✓		12.06.2016	Executive Engineer
Road	MA-XI	✓		27.02.2016	Executive Engineer
Road	MA-XII	✓		12.06.2016	Executive Engineer
Road	Additional Work	✗		Not Completed	
Madhepura					
Road	MA-III	✓	586 date 25.04.2017	28.11.2016	Executive Engineer
Road	MA-IX	✓	591 date 25.04.2017	30.06.2016	Executive Engineer
Road	MA-VI	✓	588 date 25.04.2017	30.06.2016	Executive Engineer
Road	MA-VII	✓	589 & 590 date 25.04.2017	30.08.2016	Executive Engineer
Road	MA-X	✓	592 date 25.04.2017	20.11.2016	Executive Engineer
TriveniGanj					
Road	SU- II	✓		18.12.2014	Executive Engineer
Road	SU- IV	✓		13.10.2015	Executive Engineer
Road	SU-VI	✓		20.03.2016	Executive Engineer
Road	SU-II to VIII	✗		Not Completed	
Road	SU-III	✓		30.11.2016	Executive Engineer
Road	SU-V	✓		09.02.2015	Executive Engineer
Road	SU-VII	✓		05.12.2014	Executive Engineer
Road	SU-VIII	✓		31.12.2015	Executive Engineer
Birpur					
Road	SU-I		Letter 249 date 16.03.2017	04.07.2014	Executive Engineer



ANNEXURE VII

Reconciliation of all payments made after 30.06.2018 and related to the period of work completed prior to 30.06.2018

Date	Particulars	Payment Voucher No.	Component	Narration	Project	Amount (in ₹)	Project Completion Date
13-Jul-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	154	Bridge	Being Amount of Retention money Refund of Package no 44.	44	11,16,672	10.05.2014
13-Jul-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	155	Bridge	Being Amount of Retention money Refund of Package no 45.	45	9,61,780	10.05.2014
13-Jul-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	156	Bridge	Being Amount of Retention money Refund of Package no 46	46	11,37,932	01.12.2014
16-Jul-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	162	Bridge	Being Amount paid to M/s Haque Construction Co for Package no 07 (9th & final Bill) Standard & Contractual deduction are made for running bill. Payment are made through RTGS/NEFT	7	5,54,051	26.02.2015
26-Jul-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	180	Bridge	Being amount of Retention money refund Package no 42	42	16,68,683	21.10.2015
26-Jul-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	181	Bridge	Being amount of Retention money refund Package no 38	38	10,89,345	21.10.2015
26-Jul-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	182	Bridge	Being amount of Retention money refund Package no 48	48	4,85,907	10.11.2014
01-Aug-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	195	Bridge	Being TDS amount paid to IT Dept for pkg no 07 (9th & final bill)	7	12,177	26.02.2015
28-Aug-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	208	Bridge	Being amount of retention money paid against PKG NO-01.	1	8,30,262	25.06.2015
28-Aug-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	209	Bridge	Being amount of retention money paid against PKG NO-39.	39	15,48,528	29.07.2015
05-Sep-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	213	Bridge	Being amount of labourcess paid against PKG NO-07	7	6,027	26.02.2015
11-Sep-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	215	Bridge	Being Refund of retention money amount paid to Ram Naresh roy for package no-12 by RTGS/NEFT.	12	12,09,686	30.12.2015
11-Sep-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	216	Bridge	Being refund of retention money amount paid to M/S Laxman kumar for package no-19, by RTGS/NEFT	19	7,31,730	10.05.2014
05-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	240	Bridge	Being refund of retention money amount paid to M/S sanjay construction co. for package no-23 by RTGS/NEFT.	23	13,60,028	22.02.2015



05-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	241	Bridge	Being refund of retention money amount is paid to sri Ram Enterprises for PKG n0-35 by RTGS/ NEFT.	35	15,18,063	22.10.2015
15-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	246	Bridge	Being amount paid to M/s bharat Infracon Pvt. Ltd. against PKG NO-02 (9th RA Bill). standard and contractual deduction are made for running bill.	2	5,07,212	03.06.2015
27-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	262	Bridge	Being Retention money amount refunded to M/S sanjay Const for PKG NO-28	28	7,97,978	16.05.2015
27-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	263	Bridge	Being Retention money amount refunded to M/S santalal & Brothers for PKG NO-51	51	2,62,839	25.08.2017
27-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	264	Bridge	Being Retention money amount refunded to M/S basant vanijaya ltd for PKG NO-09	9	33,35,623	29.11.2015
27-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	265	Bridge	Being Retention money amount refunded to M/S Naraindas const pvt ltd for PKG NO-26	26	15,41,042	25.02.2015
27-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	266	Bridge	Being Retention money amount refunded to M/S Sanjay const co. pvt ltd for PKG NO-13	13	16,81,012	10.02.2015
27-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	267	Bridge	Being Retention money amount refunded to M/S Arvind kumar singh ltd for PKG NO-47	47	3,61,674	12.12.2014
27-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	268	Bridge	Being Retention money amount refunded to M/S Sanjay const co. for PKG NO-24	24	11,42,431	28.02.2015
27-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	269	Bridge	Being Retention money amount refunded to M/S Haque const co. for PKG NO-06	6	5,78,222	28.02.2015
27-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	270	Bridge	Being Retention money amount refunded to M/S Santlall & brothers for PKG NO-49	49	6,91,847	20.08.2017
27-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	271	Bridge	Being Retention money amount refunded to M/S Basant Vanijaya ltd for PKG NO-04	4	4,90,793	11.02.2014
29-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	279	Bridge	Being Refund of retention money amount,	29	1,26,934	30.04.2014
29-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	280	Bridge	Being Retention Money amount Refund to M/s Basant Vajjiya Ltd. for Package No-10.	10	8,41,256	02.12.2014
29-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	281	Bridge	Being Retention Money amount Refund to M/s Bharat infracon pvt ltd. for Package No-02.	2	5,66,047	03.06.2015
29-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	282	Bridge	Being Retention Money amount Refund to M/s naraindas construction pvt ltd. for Package No-16.	16	16,34,185	11.09.2014
29-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	283	Bridge	Being Retention Money amount Refund to M/s Haque construction co. pvt ltd. for Package No-14	14	5,67,327	27.02.2015
29-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	284	Bridge	Being Retention Money amount Refund to M/s sincon Infrastructure pvt ltd. for Package No-17	17	10,73,024	22.01.2015
29-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	285	Bridge	Being Retention Money amount Refund to M/s Naraindas construction pvt ltd for Package No-15	15	9,51,427	25.06.2015
29-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	286	Bridge	Being Retention Money amount Refund to M/s Haque construction pvt ltd for Package No-05	5	16,20,945	30.05.2017
29-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	287	Bridge	Being Retention Money amount Refund to Sri ram enterprises pvt ltd for Package No-43	43	26,49,893	21.10.2015
29-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	288	Bridge	Being Retention Money amount Refund to Roy engineers basant vihar colony Package No-18	18	12,25,666	13.03.2015



29-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	289	Bridge	Being Retention money amount refunded to Basant Vanjiya ltd for PKG NO-11.	11	13,31,662	15.03.2015
29-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	290	Bridge	Being Retention money amount refunded to shiv shakti const for PKG NO-08	8	13,52,537	26.02.2015
29-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	291	Bridge	Being Retention money amount refunded to M/S Haque const ltd for PKG NO-07	7	8,45,084	26.02.2015
29-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	292	Bridge	Being amount paid to M/S Hardev construction against PKG NO-29(7th RA Bill & final bill). standard and contractual deduction are made for running bill.	29	58,740	30.04.2014
29-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	293	Bridge	Being amount paid to M/S Basant vanjiya ltd.against PKG NO-09(3rd esc bill &). standard and contractual deduction are made for running bill.	9	11,18,291	29.11.2015
29-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	294	Bridge	Being amount paid to M/S Haque construction co.against PKG NO-14(8th RA& final bill). standard and contractual deduction are made for running bill.	14	6,80,798	27.02.2015
29-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	295	Bridge	Being amount paid to M/S naraindas construction pvt ltd.against PKG NO-16(8th RA& final bill). standard and contractual deduction are made for running bill by RTGS /NEFT.	16	37,78,527	11.09.2014
29-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	296	Bridge	Being amount paid to M/S Bharat infracon pvt ltd.against PKG NO-02(10th RA& final bill). standard and contractual deduction are made for running bill by RTGS /NEFT.	2	14,81,879	03.06.2015
29-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	297	Bridge	Being amount paid to M/S naraindas construction pvt ltd.against PKG NO-16(4th Esc bill). standard and contractual deduction are made for running bill by RTGS /NEFT.	16	1,95,566	11.09.2014
29-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	298	Bridge	Being amount paid to M/S Sincin infrastructure pvt ltd.against PKG NO-17(7th & final RA bill). standard and contractual deduction are made for running bill by RTGS /NEFT.	17	18,22,919	22.01.2015
29-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	299	Bridge	Being amount paid to M/S Shiv shakti construction pvt ltd.against PKG NO-08(10th & final RA bill). standard and contractual deduction are made for running bill by RTGS /NEFT.	8	7,81,960	26.02.2015
29-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	300	Bridge	Being amount paid to M/S Sincin infrastructure pvt ltd.against PKG NO-17(2nd esc bill). standard and contractual deduction are made for running bill by RTGS /NEFT.	17	6,07,392	22.01.2015
29-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	301	Bridge	Being amount paid to M/S Narain das construction pvt ltd.against PKG NO-15(4th Esc bill). standard and contractual deduction are made for running bill by RTGS /NEFT.	15	6,42,407	25.06.2015
29-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	302	Bridge	Being amount paid to M/S Narain das construction pvt ltd.against PKG NO-15(8th & final RA bill). standard and contractual deduction are made for running bill by RTGS /NEFT.	15	6,05,286	25.06.2015
29-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	303	Bridge	Being amount paid to M/S Haquen construction co. against PKG NO-05(2nd Esc bill). standard and contractual deduction are made for running bill by RTGS /NEFT.	5	8,55,521	30.05.2017



29-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	304	Bridge	Being amount paid to M/S Roy engineers basant vihar . against PKG NO-18(8th & final RA bill). standard and contractual deduction are made for running bill by RTGS /NEFT.	18	6,59,837	13.03.2015
29-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	305	Bridge	Being amount paid to M/S Basant vanijya ltd. against PKG NO-11(9th & final RA bill & 2nd Esc Bill). standard and contractual deduction are made for running bill by RTGS /NEFT.	11	22,85,339	15.03.2015
29-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	306	Bridge	Being amount paid to M/S Basant vanijya ltd. against PKG NO-10(6th & final RA bill). standard and contractual deduction are made for running bill by RTGS /NEFT.	10	10,26,204	02.12.2014
29-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	307	Bridge	Being amount paid against pkg no-43(10th RA bill). standard and contractual deduction are made for running bill.	43	2,43,675	21.10.2015
31-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	319	Bridge	Being Amount of TDS paid to IT DEPT against PKG NO- 2,29,9,14,16,2,16,1,11,17,17,8,15,15,36,10,18.	2,29,9,14,16,2,16,1,11,17,17,8,15,15,36,10,18.	3,81,061	Before 30.06.2018
31-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	320	Bridge	Being amount of security money is refunded against PKG NO-35	35	2,56,288	22.10.2015
31-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	321	Bridge	Being amount of security money is refunded against PKG NO-42	42	6,15,300	21.10.2015
31-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	322	Bridge	Being amount of TDS paid to IT DEPT against PKG NO- 43(10 RA bill)	43	5,297	21.10.2015
31-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	323	Bridge	Being amount of Retention money paid against PKG NO- 38	38	3,20,119	21.10.2015
31-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	324	Bridge	Being amount of labour cess paid against PKG no- 2,29,9,14,16,2,16,1,11,17,17,8,15,15,36,10,18,43	2,29,9,14,16,2,16,1,11,17,17,8,15,15,36,10,18,43	1,93,184	Before 30.06.2018
31-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	325	Bridge	Being amount of royalty paid against PKG NO-29,15.	29, 15	3,43,763	Before 30.06.2018
31-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	326	Bridge	Being amount of royalty paid against PKG NO- 12,40,41,8.	12,40,41,8.	26,45,535	Before 30.06.2018
31-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	327	Bridge	Being amount of vat and sales tax paid against PKG NO- 2,29,9,14,16,2,16,1,11,17,17,8,15,15,36,10,18	2,29,9,14,16,2,16,1,11,17,17,8,15,15,36,10,18	9,35,542	Before 30.06.2018
31-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	328	Bridge	Being amount of vat and sales tax paid .		43,687	Before 30.06.2018
31-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	329	Bridge	Being amount of Retention money paid against PKG NO- 08	8	19,916	26.02.2015
31-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	330	Bridge	Being amount of Retention money paid against PKG NO- 18	18	180	13.03.2015
31-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	331	Bridge	being amount of TDS paid to IT DEPT against PKG NO-2	2	500	03.06.2015
31-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	332	Bridge	Being amount og seignorage fee paid against PKG NO-1	1	29,408	25.06.2015
31-Oct-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	333	Bridge	Being amount of retention money paid against PKG NO- 05.	5	2,26,136	30.05.2017



01-Nov-2018	BAPEPS Parent A/c- BRPNNL (SBI) A/c- 33731124410	334	Bridge	Being amount of royalty with held paid to Naraindas construction pvt ltd.		27,63,495	Before 30.06.2018
08-Jul-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	150	Road	Being amount paid to M/s Shiv Durga Construction Pvt Ltd. for 2nd Price Adjustment running bill and standard & contractual deductions are made for running bill. payment made through RTGS/NEFT dated 08.07.18	SU-I	6,98,115	04.07.2014
13-Jul-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	157	Road	Being amt refund of retention money of pkg- SU- VI	SU-VI	6,39,158	20.03.2016
13-Jul-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	158	Road	Being amount Refund of Maintenance Cost of pkg- SU- VI	SU-VI	1,59,789	20.03.2016
13-Jul-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	159	Road	Being amount refund of L.D.1st & 2nd Year Maintenance and Retention money for SU - VIII	SU-VIII	11,63,159	31.12.2015
13-Jul-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	160	Road	Being Retention amount Refund to M/s Shiv Durga Constructions & Engineering Pvt. Ltd. of RWD Pkg SU-V	SU-V	8,38,992	09.02.2015
13-Jul-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	161	Road	Being Maintenance amount Refund to M/s Shiv Durga Constructions & Engineering Pvt. Ltd. of RWD Pkg SU-V	SU-V	15,50,378	09.02.2015
07-Aug-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	204	Road	Being amount of VAT/TDS/Labourcess paid against PKG NO-SU-I(4th Price adjustment bill).	SU-I	75,320	04.07.2014
09-Aug-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	205	Road	Being amount Refund of maintenance Package no MA - X	MA-X	4,38,647	20.11.2016
09-Aug-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	206	Road	Being amount Refund of maintenance Package no MA - IX	MA-IX	11,46,505	30.06.2016
24-Aug-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	207	Road	Being amount paid to M/s Satyendra kr Construction Pvt Ltd for package no SU-II to VIII (1st RA Bill) standard and contractual deduction are made for running bill. Payment are made through RTGS/NEFT.	SU-II to VIII	45,39,000	Before 30.06.2018, last stage pending to be completed
10-Sep-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	214	Road	Being amount of refund maintenance cost paid against MA-VI	MA-VI	9,08,483	30.06.2016
25-Sep-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	233	Road	Being amount of TDS paid to IT DEPT against PKG NO-SU-II to VIII(1st RA Bill)add work	SU-II to VIII	1,02,000	Before 30.06.2018, last stage pending to be completed
26-Sep-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	234	Road	Being amount of labour cess paid against PKG NO-SU-II to VIII(1st RA Bill) add work	SU-II to VIII	51,000	Before 30.06.2018, last stage pending to be completed
28-Sep-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	235	Road	Being amount paid against PKG NO-SU-I(additional work)(1st RA Bill).standard and contractual deduction are made for running bill.	SU-I	61,19,561	04.07.2014
08-Oct-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	243	Road	Being amount of TDS paid to IT DEPT against PKG NO-SU-I(additional work)(1st RA Bill).	SU-I	72,088	04.07.2014
12-Oct-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	244	Road	Being amount transferred to BKBDP which was wrongly paid for MA additional work from BKBDP A/C instead of BKFRP A/C.	Additional work	51,26,682	Before 30.06.2018, last stage pending to be completed
13-Oct-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	245	Road	Being amount of maintenance bill paid against PKG no- MA-III to RCM Infrastructure Ltd.	MA-III	5,22,439	28.11.2016



26-Oct-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	249	Road	Being amount of retention money paid against PKG NO- SU-II to VIII.	SU-II to VIII	3,06,000	Before 30.06.2018, last stage pending to be completed
26-Oct-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	250	Road	Being amount paid to Indian progressive const pvt ltd against PKG NO-MA-IV(12 Final Bill), standard and contractual deduction are made for running bill.	MA-IV	36,44,507	31.12.2016
26-Oct-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	251	Road	Being amount of TDS paid to IT DEPT against pkg no- MA-IV(12th Final RA Bill)	MA-IV	87,090	31.12.2016
26-Oct-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	252	Road	Being amount of CGST paid against PKG NO- MA-IV(12th Final RA Bill)	MA-IV	43,545	31.12.2016
26-Oct-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	253	Road	Being amount of SGST paid against PKG NO- MA-IV(12th Final RA Bill)	MA-IV	43,545	31.12.2016
26-Oct-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	254	Road	Being amount of royalty paid against PKG NO- MA-IV(12th Final RA Bill)	MA-IV	1,65,683	31.12.2016
26-Oct-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	255	Road	Being amount of labour cess paid against PKG NO- MA-IV(12th Final RA Bill)	MA-IV	43,545	31.12.2016
26-Oct-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	256	Road	Being amount of retention money refund to M/s KD company against PKG NO-SU-IV.	SU-IV	1,22,136	13.10.2015
26-Oct-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	257	Road	Being amt of Retention money refund against pkg no- SU-II	SU-II to VIII	1,00,372	Before 30.06.2018, last stage pending to be completed
26-Oct-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	258	Road	Being amount of retention money paid Against PKG NO-SU-I.	SU-I	54,000	04.07.2014
27-Oct-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	272	Road	Being amount of retention money paid for PKG NO-SU-VII.	SU-VII	1,47,705	05.12.2014
28-Oct-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	273	Road	Being amount of Retention money paid against PKG NO- MA-III.	MA-III	2,29,163	28.11.2016
28-Oct-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	274	Road	Being amt of retention money refund of pkg no- MA-IX.	MA-IX	7,32,362	30.06.2016
28-Oct-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	275	Road	Being amt of retention money refund of package no- MA-X	MA-X	3,06,070	20.11.2016
28-Oct-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	276	Road	Being amt of retention money refund of package no- MA-X	MA-X	2,02,067	20.11.2016
28-Oct-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	277	Road	Being amt of retention money refund of pkg no- MA-VI.	MA-VI	3,88,766	30.06.2016
28-Oct-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	278	Road	Being amt of retention money refund of pkg no- VII	MA-VII	1,46,238	30.08.2016
28-Nov-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	335	Road	Being amount of royalty paid against PKG NO-SU-I(Additional Work)(1st Ra Bill).	SU-I	30,122	04.07.2014
28-Nov-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	336	Road	Being amount of labourcess paid against PKG NO-SU-I(Additional work)(1st Ra Bill).	SU-I	72,088	04.07.2014
30-Nov-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	337	Road	Being amount of seignorage fee paid against PKG NO-SU-II to VIII(1st RA Bill)	SU-II to SU-VIII	1,02,000	Before 30.06.2018, last stage pending to be completed
12-Dec-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	338	Road	Being amount of Royalty(MD), retention money, Ma-(1st)(psd) paid to SB Engicon pvt ltd,	MA-I	4,43,136	10.06.2016
18-Dec-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	339	Road	Being amount of retention money paid against PKG NO-SU-I(Additional work).	SU-I	4,32,523	04.07.2014



18-Dec-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	340	Road	Being amount of royalty (MD) paid against PKG NO-SU-I (additional work)	SU-I	4,82,346	04.07.2014
19-Dec-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	341	Road	Being amount of retention money paid against PKG NO-SU-III(1 to 27 Th RA Bill)	SU-III	3,17,355	30.11.2016
19-Dec-2018	BAPEPS Parent A/c- RWD (SBI) A/c- 33726489377	342	Road	Being amount of LD paid to M/S RCM Infrastructure Ltd., Hyderabad against PKG NO-SU-III	SU-III	33,60,941	30.11.2016
01-Jul-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	142	WRD	Being amt paid to FMISC for pkg no- 2.0c (9th R.A Bill), standard and contractual deduction are made for running bill payment are made through RTGS/NEFT	FMISC - 2.0c	1,23,28,687	NA
01-Jul-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	143	WRD	Being amt paid to FMISC for pkg no- 2.0c (10th R.A Bill), standard and contractual deduction are made for running bill payment are made through RTGS/NEFT	FMISC - 2.0c	1,23,28,687	NA
01-Jul-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	144	WRD	Being amt paid to FMISC for pkg no- 2.0c (12th R.A Bill), standard and contractual deduction are made for running bill payment are made through RTGS/NEFT	FMISC - 2.0c	56,83,990	NA
01-Jul-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	145	WRD	Being TDS amount deposited for package No -2C (9th RA Bill)	FMISC - 2.0c	3,21,618	NA
01-Jul-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	146	WRD	Being TDS amount deposited for package No -2C (10th RA Bill)	FMISC - 2.0c	3,21,618	NA
01-Jul-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	147	WRD	Being TDS amount deposited for package No -2C (11th RA Bill)	FMISC - 2.0c	2,96,556	NA
01-Jul-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	148	WRD	Being TDS amount deposited for package No -2C (12th RA Bill)	FMISC - 2.0c	1,48,278	NA
01-Jul-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	149	WRD	Being amt paid to FMISC for pkg no- 2.0c (11th R.A Bill), standard and contractual deduction are made for running bill payment are made through RTGS/NEFT	FMISC - 2.0c	1,13,67,980	NA
09-Jul-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	151	WRD	Being TDS amount deposited for package No -1B (17th RA Bill)	1B	8,48,170	31.05.2018
09-Jul-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	152	WRD	Being Labour cess amount deposited to dept for Pkg no-1A (26th RA Bill)	1A	2,51,500	15.06.2018
09-Jul-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	153	WRD	Being Labour cess amount deposited to dept for Pkg no-1B (17th RA Bill)	1B	4,24,085	31.05.2018
25-Jul-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	179	WRD	Being amount paid to M/s Yojaka (India) Pvt Ltd for package no 1C (3rd RA Bill) stander and contractual deduction are made for running bill. Payment are made through RTGS/NEFT.	1C	31,25,168	30.06.2018
26-Jul-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	183	WRD	Being TDS amount deposited for package No -1C (3rd RA Bill)	1C	83,072	30.06.2018
26-Jul-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	184	WRD	Being Labour cess amount deposited to dept for Pkg no-1C (3rd RA Bill)	1C	41,536	30.06.2018
29-Jul-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	192	WRD	Being amount paid to M/s Yojaka (India) Pvt Ltd for package no 1C (4th & Final RA Bill) stander and contractual deduction are made for running bill. Payment are made through RTGS/NEFT.	1C	81,40,122	30.06.2018



30-Jul-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	193	WRD	Being TDS amount deposited for package No -1C (4th & Final RA Bill)	1C	1,98,681	30.06.2018
30-Jul-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	194	WRD	Being Labour cess amount deposited to dept for Pkg no-1C (4th & Final RA Bill)	1C	99,341	30.06.2018
01-Sep-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	210	WRD	Being amount paid to executive engineer for vehicle no-BR 30p 2735 bill dated-1.2.18		16,582	01.02.2018
01-Sep-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	211	WRD	Being amount paid to executive engineer for vehicle no-BR 30P 2735 bill dated-5.3.18		13,703	05.03.2018
01-Sep-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	212	WRD	Being amount paid to executive engineer for vehicle no-BR 30P 2735 bill dated-31.3.18		21,116	31.03.2018
12-Sep-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	217	WRD	Being amount of MD WRD paid against PKG NO-1A(16RA bill)	1A	2,87,136	15.06.2018
12-Sep-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	218	WRD	Being amount of MD WRD paid against PKG NO-1A(24RA bill)	1A	10,00,000	15.06.2018
12-Sep-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	219	WRD	Being amount of MD WRD paid against PKG NO-1B.	1B	35,15,774	31.05.2018
12-Sep-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	220	WRD	Being amount of VAT paid against PKG NO-1A(12 RA bill)	1A	20,07,547	15.06.2018
12-Sep-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	221	WRD	Being amount of VAT paid against PKG NO-1A(13 RA bill)	1A	8,64,597	15.06.2018
12-Sep-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	222	WRD	Being amount of VAT paid against PKG NO-1A(14 RA bill)	1A	8,00,583	15.06.2018
12-Sep-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	223	WRD	Being amount of VAT paid against PKG NO-1A(15 RA bill)	1A	5,64,720	15.06.2018
12-Sep-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	224	WRD	Being amount of VAT paid against PKG NO-1B(8 RA bill)	1B	3,86,397	31.05.2018
12-Sep-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	225	WRD	Being amount of VAT paid against PKG NO-1B(9th RA bill)	1B	1,92,834	31.05.2018
14-Sep-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	226	WRD	Being amount of MD WRD paid against PKG NO-1B(13th RA bill)	1B	12,35,303	31.05.2018
14-Sep-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	227	WRD	Being amount of MD WRD paid against PKG NO-1B(14th RA bill)	1B	35,51,776	31.05.2018
14-Sep-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	228	WRD	Being amount of MD WRD paid against PKG NO-1A(21th RA bill)	1A	23,60,793	15.06.2018
14-Sep-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	229	WRD	Being amount of MD WRD paid against PKG NO-1A(22th RA bill)	1A	7,78,835	15.06.2018
14-Sep-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	230	WRD	Being amount of royalty MD paid against PKG NO-1A(23rd RA Bill)(additional work).	1A	32,47,834	15.06.2018
25-Sep-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	231	WRD	Being TDS amount deposited for package No -1A (27 RA Bill)	1A	27,698	15.06.2018
25-Sep-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	232	WRD	Being Labour cess amount deposited to dept for Pkg no-1A (27th RA Bill)	1A	13,849	15.06.2018
01-Oct-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	236	WRD	Being amount paid to balram kumar gupta for TA Bill dt. 13.7.18		32,756	NA
01-Oct-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	237	WRD	Being amt paid Lea Associate south asia pvt ltd for invoice payment of first & final bill for the month of Sept 2018 ,dt 20.09.18		4,13,171	NA



01-Oct-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	238	WRD	Being bank charges interest dt.15.05.18		61	15.05.2018
01-Oct-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	239	WRD	Being bank charges interest dt.30.06.18		130	30.06.2018
06-Oct-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	242	WRD	Being amount of TDS paid to IT DEPT		38,257	NA
25-Oct-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	248	WRD	Being amount paid for diesel to sanjaykisan seva kendra.		97,280	NA
26-Oct-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	259	WRD	Being amount of retention money paid against PKG NO-1B to Yojak india pvt Ltd.	1B	3,27,11,816	31.05.2018
26-Oct-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	260	WRD	Being amount of retention money paid against PKG NO-1A(wrd)	1A	4,61,17,002	15.06.2018
26-Oct-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	261	WRD	Being amount paid for vehicle hire charges to virpur division		74,550	NA
29-Oct-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	308	WRD	Being amount of seignorage fee paid against PKG NO-1A.	1A	1,02,549	15.06.2018
29-Oct-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	309	WRD	Being amount of seignorage fee paid against PKG NO-1B.	1B	6,77,424	31.05.2018
29-Oct-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	310	WRD	Being amount of MDWRD (QT) & Royalty MD (WRD) paid against PKG NO-1A(24th RA Bill) additional work and 1A (25th RA Bill).	1A	79,49,291	15.06.2018
29-Oct-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	311	WRD	Being amount of Md (QT@5%) and royalty MD WRD paid against PKG NO-1B(7th,8,16,17th RA bill)& 1A(25,14,15,26,27th RA Bill).	1B & 1A	1,72,24,110	31.05.2018 & 15.06.2018
29-Oct-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	312	WRD	Being amount charged by bank for their services.		3,682	Not Applicable
30-Oct-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	313	WRD	Being amount of retention money/MD(QT)/MD (Royalty) & seignorage fee Paid against PKG NO-1C(WRD)(1st,2nd,3rd,4th,5th RA Bill).	1C	58,71,714	30.06.2018
30-Oct-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	314	WRD	Being amount of TDS paid to IT DEPT.against PKG NO-1C(WRD) Bill	1C	20,423	30.06.2018
30-Oct-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	315	WRD	Being amount of labourcess paid.against PKG NO-1C(WRD). bill	1C	10,211	30.06.2018
30-Oct-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	316	WRD	Being amount of CGST & SGST paid .against PKG NO-1C (WRD) bill.	1C	20,424	30.06.2018
30-Oct-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	317	WRD	Being amount charged by bank for their services.		257	Not Applicable
30-Oct-2018	BAPEPS Parent A/c- WRD (CBI) A/c- 3330568238	318	WRD	Being amount paid against PKG NO-1CWRD(price Escce bill)-standard and contractual; deduction are made for running bill.	1C	9,08,817	30.06.2018



ANNEXURE VIII						
STATUS OF BENEFICIARY BANK ACCOUNT RECONCILIATION						
S.NO	BANK ACCOUNT NO	NAME OF BANK	Balance as on 31.03.2019 (₹)	NATURE	Date of BRS	STATUS OF BANK ACCOUNT (ACTIVE / NON ACTIVE/ CLOSED/ FREEZE)
		Balance with bank (SPMU)				
1	33749323404	BAPEPS Child A/c RWD SBI Madhepura	-	Road	-	closed on 19.02.2019
2	33749323856	BAPEPS Child A/c RWD SBI Udakishunganj	-	Road	-	closed on 19.02.2019
3	34328120814	BAPEPS Parent A/c Agriculture SBI	18,537	Agriculture	31.03.2019	ACTIVE
4	33731124410	BAPEPS Parent A/c BRPNL SBI	62,695	Bridge	31.03.2019	closed on 19.02.2019
5	33726489377	BAPEPS Parent A/c RWD SBI	-	Road	31.03.2019	closed on 19.02.2019
6	3330568238	BAPEPS Parent A/c WRD CBI	-	WRD	31.03.2019	closed on 30.03.2019
7	3075500051	CBI- A/C No	1,98,87,36,629	Main Account	31.03.2019	ACTIVE
8	31620128302	State Bank of India A/c no.	1,70,76,16,862	Main Account	31.03.2019	ACTIVE
		Balance with bank (DPMU)				
9	3129813523	CBI Saharsa A/c No3129813523	67,23,059	Housing	31.03.2019	Pending to be closed
10	3398087318	CBI Saharsa A/c No3398087318	1,75,792	Toilet	31.03.2019	Pending to be closed
11	3129098238	CBI Madhepura	3,71,83,069	Housing	31.03.2019	Closed on 16.07.2019
12	3329822905	CBI Madhepura	3,68,20,892	Toilet	31.03.2019	closed on 16.07.2019
13	3353325787	CBI Supaul	2,46,63,232	Housing	31.03.2019	Pending to be closed
14	3355474668	CBI Supaul A/c 4668	5,36,65,214	Toilet	31.03.2019	Pending to be closed
		Balance with Bank (BPMU)				
16	33953038221	SBI Sonbarsa A/c No 8221	-	Housing	31.03.2019	closed on 31.03.2019
17	33737998518	SBI Sonbarsa A/c No 33737998518	-	Toilet	31.03.2019	closed on 31.03.2019
18	33725590740	SBI Saurbazar	-	Toilet	31.03.2019	closed on 30.03.2019
19	32070437177	SBI Saurbazar	-	Housing	31.03.2019	closed on 30.03.2019
20	33749606743	SBI Simri Bakhtiyarpur	-	Toilet	31.03.2019	closed on 30.03.2019
21	32074352438	SBI Simri Bakhtiyarpur	-	Housing	31.03.2019	closed on 30.03.2019
22	3155146293	CBI Nauhatta	32,78,630	Housing	31.03.2019	closed on 05.04.2019
23	3333178950	CBI Nauhatta	3,64,872	Toilet	31.03.2019	closed on 05.04.2019
24	3131526975	CBI Pattarghatt	1,22,67,525	Housing	31.03.2019	closed on 18.05.2019
25	3333787995	CBI Pattarghatt	61,70,313	Toilet	31.03.2019	closed on 18.05.2019
26	3128840058	CBI Aalamnagar A/C No-0058	6,171	Housing	31.03.2019	Pending to be closed
27	3332775516	CBI Aalamnagar A/C No-5516	-	Toilet	31.03.2019	closed on 13.03.2019
28	3331728839	CBI Bihariganj A/C	18,05,469	Toilet	31.03.2019	Pending to be closed
29	35101172636	SBI A/c 35101172636	55,76,396	Housing	31.03.2019	Pending to be closed
30	3129286787	CBI Chausa A/c No 6787	-	Housing	31.03.2019	closed on 18.03.2019
31	33753961928	SBI Chausa A/c No 33753961928	-	Toilet	31.03.2019	closed on 16.03.2019
32	33744611986	SBI Gwalpara A/c No 33744611986	-		31.03.2019	closed on 25.03.2019
33	31810045893	SBI Bishanpur, Gwalpara A/c No 5893	24,000	Housing	31.03.2019	closed on 25.03.2019
34	3134440187	CBI Kumarkhand A/C No- 3134440187	2,06,74,352		31.03.2019	closed on 21.08.2019
35	3361069164	CBI Kumarkhand A/C No- 3361069164	61,06,506		31.03.2019	closed on 21.08.2019
36	3355453423	CBI Madhepura A/c 3355453423	44,56,273		31.03.2019	closed on 16.07.2019
37	6812	CBI Madhepura A/c 6812	-		31.03.2019	closed on 30.03.2019
38	5891	CBI Murliganj A/C No- 5891	-		31.03.2019	closed on 30.03.2019
39	7047	CBI Murliganj A/C No- 7047	-		31.03.2019	closed on 30.03.2019
40	0753	CBI Puraini A/C No- 0753	-		31.03.2019	closed on 19.03.2019
41	3359510592	CBI Puraini A/C No- 3359510592	-		31.03.2019	closed on 19.03.2019
42	0317	SBI Shankarpur A/c no 317	10,000		31.03.2019	closed on 18.03.2019
43	7036	SBI Shankarpur A/c no 7036	-		31.03.2019	closed on 18.03.2019
44	6400	SBI Udakishunganj A/C No- 6400	-		31.03.2019	closed on 28.03.2019
45	3428	SBI Udakishunganj A/C No- 3428	-		31.03.2019	closed on 28.03.2019
46	7936	CBI Singheshwar A/c No- 7936	-		31.03.2019	closed on 26.03.2019
47	9543	CBI Singheshwar A/c No-	-		31.03.2019	closed on 26.03.2019
48	3329857008	Basantpur CBI A/C No- 3329857008	-	Toilet	31.03.2019	closed on 24.01.2019
49	3353019429	Basantpur CBI A/C No- 335309429	-	Housing	31.03.2019	closed on 24.01.2019
50	31837990686	ChatapurSBI A/C No- 0686	26,46,534	Housing	31.03.2019	Pending to be closed
51	33728116776	ChatapurSBI A/C No- 3372811776	22,85,893	Toilet	31.03.2019	Pending to be closed
52	31837851927	SBI Triveniganj A/C No- 1927	-	Housing	31.03.2019	closed on 08.02.2019
53	33940978860	SBI Triveniganj A/C No- 8860	-	Toilet	31.03.2019	closed on 08.02.2019
54	3128800398	CBI Raghapur A/C No- 0398	5,18,331	Housing	31.03.2019	Pending to be closed
55	3345676780	CBI Raghapur A/C No- 3345676780	67,409	Toilet	31.03.2019	Pending to be closed
56	33722759940	CBI Pratapganj A/C No- 33722759940	-	Toilet	31.03.2019	closed on 25.01.2019
57	31834209153	SBI Pratapganj A/C No- 9153	-	Housing	31.03.2019	closed on 25.01.2019
		Total	3,92,19,24,654			



ANNEXURE VI (annex 2)

**Checklist for review of Procurement System adopted by BAPEPS/IA's
Bihar Kosi Flood Recovery Project
FY 2018-19**

Department : Rural Works Department (RWD), Division – Birpur
Name of Activity : The works covered under this bid is for the construction of additional works for
1. Samda to Bhawanipur
2. Matiyari to Barmotra
3. Birpur Badshah Chowk to Bauraha Nepal Border

Aspects	Comments and Findings
Procurement Documentation (Filing)	NCB (Single Stage – Two Envelop)
Advertising for prequalification (PQ)	NA
Price of PQ application	NA
Times allowed for submission PQ application	NA
Evaluation of PQ applications	NA
Level of participating in PQ	NA
Invitations for bids (for packages with PQ)	NA
Advertising for invitation of bids (for packages without PQ)	Hindustan (Hindi) – Patna & Bhagalpur + Telegraph – Kolkata; Dainik Bhaskar – Patna; Economics Times – Mumbai, Deccan; Chronicle – Chennai dated 20.11.2017
Price of bid document	Rs. 10,000/-
Time allowed for submission of bids	32 days on 22.12.17 at 15:00 Hrs
Response to queries received before bid submission	Pre-bid conference was not held since no bidder attended the Pre-bid meeting.
Bid opening (Public) & minutes of bid opening	26.12.17 at 15:30 Hrs
Bid security records	
Bid evaluation process and report, verify existence of bids	There were 2 Nos. of bidders out of which only one bidder technically qualified and other one bidder did not qualify technically.
Name of bidders	1. M/s Trade India Construction Pvt. Ltd., Patna 2. M/s Alok Kumar Singh
Level of participation in bidding (No of bid documents sold, number of bids received)	Nos. of bid document sold – 02 Nos. of bid received – 02
If lower bidder rejected, the reasons	NA
Name of contractor	M/s Alok Kumar Singh
Contract document (quality, essential clause)	Yes
Financial Negotiations (if carried out)	Not Applicable
Disclosure of contract award information	15/06/2018
Time taken in bid evaluation	90 days
Advance payment guarantee details and records	NIL
Performance security details and records	NIL
Protests and other matters	NA
Contractual completion date	Actual – 30.06.18, extended and carried over to BKBDP
Any indicator of splitting of purchase	NA
Actual completion date	Work in progress under BKBDP



Liquidity damages details and enforcement for delays	As agreed upon in signed contract
Timeliness of payments	Based on deliverables
Other matters	NA
Compliance with agreed provisions-Yes or No (Explain)	Yes
Specific observations on procedure, Technical specification, missing information, Pre-bid conference, Question/Complaints, Delays, Participation, Bid Evaluation, Asset Verification etc.	NA





Govt. of Bihar

Bihar Aapda Punarwas Evam Punarnirman Society

1st Floor, Indira Bhawan, Ram Charitra Singh Path (West Boring Canal Road), Patna-800 001

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पत्रांक सं - 591/2019

Annex- 3

Management Representation Letter

Date : 30/12/2019

To,

KRA & Co.

(Chartered Accountants)

485/257, Gorakhnath Compound,

Boring Canal Road, Patna, Bihar 800001

This representation letter is provided in connection with your audit of the Project Financial Statements of the **Bihar Kosi Flood Recovery Project** under **Credit No. 4802-IN** (the Project) for the year ended on 31st March 2019 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of the Project as of 31st March 2019 and of the expenditure and sources and uses of funds for the year then ended. We acknowledge our responsibility for the fair presentation of the financial statements in accordance with the basis of accounting followed by the BAPEPS, 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.
- Assets shown on the project balance sheet exist, are owned by the project, and are used solely for project purposes.
- The proceeds of the Loan provided by the World Bank have been used only for the purposes for which they were granted, with due attention to considerations of economy and efficiency and without regard to political or other non-economic influences or considerations.
- Project expenditures are eligible for financing under the Loan Agreement.
- All payments made after June 30, 2018 under BKFRP are in respect of work completed by this date (100% in case of works and on a sample basis across all three project districts for housing component) and the adequacy of the system.
- Completion Certificates including all relevant documents under BKFRP have been obtained for all packages implemented by WRD, RWD and BRPNNL (100%).
- QMRs have been obtained for houses and toilets (review to be done on a sample basis across all three project districts) and the adequacy of the system.
- Beneficiary bank accounts for BKFRP have been reconciled.
- Master Beneficiary List has been finalized, approved and uploaded on website with amounts, and this reconciles with the final IUFR" (on a sample basis across all three project districts for housing component). Under BKFRP for Owner Driven Housing Reconstruction Component.
- 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.
- Procurement has been done as per the agreed procedures.

- We have made available to you all books of account and supporting documentation relating to the project.
- We have made available to you all procurement documents relating to the project.
- All complaints received and subsequent correspondence there of has been made available.
- The project has complied with the conditions of all relevant legal documents, including the Concession Agreement, Subsidiary Loan Agreement, Loan Agreement, Project Agreement, the Minutes of Negotiations, and the Project Implementation Manual and also the Project Appraisal Document.

Lat 20/12/19
Deputy Director (Finance)

