

# Bihar Aapda Punarwas Evam Punarnirman Society

430, 4<sup>th</sup> Floor, Visweswaraya Bhawan, Bailey Road, Patna-800 015, BIHAR

Ref. No. : 11(910)

, Patna, Dated : 27.01.12.

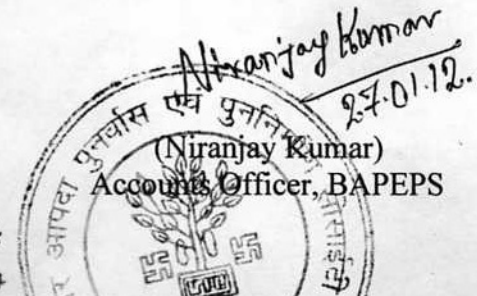
Mookherjee Biswas & Pathak  
Chartered Accountants  
5 & 6 Fancy Lane, 5<sup>th</sup> Floor,  
Kolkata - 700 001.

This Representation Letter is provided to you 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 31<sup>st</sup> March, 2011 Implemented by the Bihar Aapda Punarwas Evam Punarnirman Society (BAPEPS) 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 31-03-2011 and of the 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 policies followed by BAPEPS, and we confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

1. The Project Financial Statements are free of material misstatements, including omissions
2. Assets shown on the project balance sheet exist, are owned by BAPEPS, and are used solely for project purposes.
3. Project funds have been used for the purposes for which they were provided
4. Project expenditures are eligible for financing under the Credit Agreement
5. There have been no irregularities involving management or employees which have a significant impact on the internal controls or that could have a material effect on the project financial statements
6. Procurement has been done as per the agreed procedures as per the Credit Agreement and the Procurement Manual. We have made available to you all procurement documents relating to the Project.
7. We have made available to you all books of account and supporting documentation relating to the Project.
8. All complaints received and subsequent correspondences thereof have been made available to you.
9. The Project has complied with the conditions of the Credit Agreement, Emergency Project Paper, Minutes of Negotiations, Operations Manual, Financial Management Manual and the Procurement Manual.

(J.R.K. Rao, I.A.S.)  
Project Director, BAPEPS

परियोजना निदेशक  
बिहार आपदा पुनर्वास एवं पुनर्निर्माण



(Niranjay Kumar)  
Accounts Officer, BAPEPS