

# Audited Project Financial Statements

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Project Number: 44212-013

Loan/Grant Number: 3133-BAN(SF)/8284-BAN(SCF)/G0394-BAN(SCF)/G0395-BAN(EF)

Period covered: 1 July 2015 to 30 June 2016

## BAN: Coastal Towns Environmental Infrastructure Project

Prepared by Local Government Engineering Department

For the Asian Development Bank

Date received by ADB: 29 December 2016

The audited project financial statements are documents owned by the borrower. The views expressed herein do not necessarily represent those of ADB's Board of Directors, Management, or staff. These documents are made publicly available in accordance with ADB's Public Communications Policy 2011 and as agreed between ADB and the Roads and Highways Departments.

**Foreign Aided Project Audit Directorate**  
Audit Complex (6th Floor)  
Segunbagicha, Dhaka.

No. 447/FAPAD/S-3/ ADB/CTEIP/2015-2016/

Date: -12-2016.

**Secretary**

Local Government Division  
Ministry of Local Government Rural Development  
and Co-operatives  
Bangladesh Secretariat, Dhaka.



**Sub: Audit Inspection Report on the Accounts of "Coastal Towns Environmental Infrastructure Project (CTEIP)" financed by ADB Loan No.3133-BAN(SF), ADB Loan No.8284-BAN (SCF), ADB Grant No. 0394-BAN(SCF) and ADB Grant No. 0395-BAN(EF) for the Year 2015-2016.**

The Auditor's Report along with a Management Letter containing audit observations on the accounts of the above mentioned project is enclosed for your information and necessary action.

**Enclosure :**

1. Auditor's Report.
2. Financial Statement.
3. Management letter.
4. Opinion on SOE
5. Opinion on Imprest Account.

(Md. Abul Kalam Azad)

Deputy Director

for Director General

Foreign Aided Projects Audit Directorate.

Tel: 9361788

No. 447/FAPAD/S-3/ ADB/CTEIP/2015-2016/ 68

Date: 29-12-2016.

Copy for information and necessary action to:-

1. **Country Director**, Asian Development Bank, E-31, Agargaon, Sher-e-Bangla Nagar, Dhaka.
2. **Chief Engineer**, Local Government Engineering Department, LGED Bhaban , Agargaon, Dhaka.
3. **Project Director**, Coastal Towns Environmental Infrastructure Project (CTEIP), RDEC Bhaban, Level-13, LGED, Agargaon, Dhaka.

*Replies/Comments on the Auditor's Report and Management Letter may please be sent to the undersigned within 35 (Thirty Five) days of receipt of this letter in your office .Observation in part-A through Ministry concerned and part-B directly to FAPAD.*

(Md. Abul Kalam Azad)

Deputy Director

for Director General

Foreign Aided Projects Audit Directorate.

Tel: 9361788.

# Audit Inspection Report

on

The Accounts of  
***“Coastal Towns Environmental Infrastructure Project”***  
financed by ADB Loan No.31333-BAN(SF),  
ADB Loan No.8284-BAN (SCF), ADB Grant No. 0394-  
BAN(SCF) and ADB Grant No. 0395-BAN(EF)  
for the Year 2015-2016.

## **PART-I** **EXECUTIVE SUMMARY** **&** **AUDIT FINDINGS**

Foreign Aided Projects Audit Directorate  
Audit Complex, Segunbagicha, Dhaka.

## Information Regarding Audit

- **Name of the audit unit** : *Coastal Towns Environmental Infrastructure Project (CTEIP)*
- **Name of Development Partner** : ADB
- **Nature of Audit** : Financial Audit.
- **Audit Year** : 2015-2016
- **Duration of Audit** : 28-08-2016 to 18-10-2016 and 06-12-2016
- **Audit team** : **Golam Mohammed Sarker**, Audit & Accounts officer,  
**Anuj Chandra Paul**, Auditor
- **Audit Methodology** : Sampling of vouchers.
- **Scope of Audit** :
  - Certification of Annual Financial Statement.
  - Audit opinion is limited to the fund receipts and expenditures incurred by the project authority.
  - Review of Financial Management, Internal Control systems.
  - Equipment management.
- **Audit Status** : 3<sup>rd</sup> year audit.
- **Project Duration** : 07 Years
- **Total Cost** : Tk.87476.00 lakh.
- **Current Cost** : Total Tk. 7577.79 lakh  
(GOB-Tk.799.79 lakh+RPA-Tk.5674.05+DPA-Tk.274.00lakh)
- **Commencement** : January/2014.
- **Completion** : May/2020
- **Executing Ministry** : Ministry of Local Govt. Rural Development and Co-operatives.
- **Implementing agencies** : Local Government Engineering Department (LGED).
- **Funding agencies** : ADB
- **Fund Management System** : **GOB fund:** Funds are allocated by Government of Bangladesh to cover GoB's share of eligible project expenditures. The Ministry of LGRD & Co-Operatives released GOB fund with the concurrence of the Ministry of Finance. The Project Director's office withdrew the fund submitting bills to the Chief Accounts officer, M/O LGRD & Co-operatives. The pourashava offices withdrew the fund submitting bills to the DAOs and to UAOs time to time.

**Donor Fund (RPA):** Imprest Account was maintained with the Bangladesh Bank for ADB Loan No.3133-BAN(SF), ADB Loan No.8284-BAN (SCF), ADB Grant No. 0394-BAN(SCF) . Later on, fund was transferred to the project operating Bank account no. STD-031436001302, STD-031436001285 and STD-031436001277, Janata Bank Ltd, Sher-e-Banglanagar, Dhaka on the basis of Fund authorization issued by the Ministry of Finance.

**DPA Fund:** DPA fund was disbursed by the Donor directly on the basis of withdrawal application sent by the project authority.

➤ **Project objectives**

: The specific objectives of the program are:

- I. To strengthen climate resilience and disaster preparedness in 8 vulnerable coastal pourashavas (secondary towns) of Bangladesh.
- II. To provide climate-resilient municipal infrastructure in the project pourashavas. Key infrastructure investments include (a) drainage (b) water supply (c) sanitation (d) cyclone shelters and (e) other municipal infrastructure including emergency access roads and bridges, solid waste management, bus terminals, slum improvements, boat landings and markets.
- III. To Strengthen institutional capacity, local governance, and public awareness for improved planning and service delivery considering climate change and disaster risks and
- IV. To achieve improved wellbeing in the 8 selected coastal towns through the above mentioned development interventions based on a holistic and integrated approach to urban development.



## **Audit Observations**

	<b>Subject</b>	<b>Comment</b>
	<b>Status of Financial Statement</b>	<i>Unqualified</i>
	<b>Summary of Management Letter:</b>	Non-compliance of financial rules.
<b>Para no.</b>	<b>Title</b>	<b>Amount Involved (Tk.)</b>
	<b><u>PART-A</u></b>	
01	Excess payment made to contractor due to non-deduction the quantity of box cutting from earth filling item.	22,87,115.53
02	Loss of Govt. revenue less/non deduction of Income Tax (IT) and VAT from the contractor's bill.	26,95,095.00
03	Excess payment made to the contractor for allowing excess quantity over the BOQ.	8,74,175.57
	<b><u>PART-B</u></b>	
04	Loss of Govt. revenue due to non deposition of accrued bank interest, sale proceeds of tender schedule into Govt. account.	2,18,927.00

## **Causes Of Irregularity And Loss**

- ❑ Non-compliance of Financial Rules and Regulations.

## **Audit Recommendations**

- ❑ Due care should be given to compliance Financial Rules & Regulations.

## AUDITOR'S REPORT

**Secretary**

Ministry of LGRD and Co-operatives  
Bangladesh Secretariat  
Dhaka.

- I. We have audited the accompanying Financial Statement of the "*Coastal Town Environmental Infrastructure Project (CTEIP)*" financed by ADB Loan No-3133 BAN(SF), ADB Loan No-8284 BAN(SCF), ADB Grant No-0394(SCF) and ADB Grant No-0395(EF) as of 30<sup>th</sup> June, 2016 and for the year then ended. The preparation of the Financial Statement is the responsibility of management. Our responsibility is to express an opinion on the Financial Statement based on our audit.
- II. We conducted our audit following International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statement is free of material misstatement. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the Financial Statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as, evaluating the overall Financial Statement presentation. We believe that our audit provides a reasonable basis for our opinion.
- III. In our opinion, the Financial Statement gives a fair view in all material respects the financial position of " Coastal Towns Environmental Infrastructure Project" as on 30<sup>th</sup> June'2016 and the results of its operations and cash flows for the year then ended in accordance with the cash basis of accounting followed by the Government of Bangladesh.
- IV. Opinion Status: **Unqualified.**



(Md. Abul Kalam Azad)

Deputy Director  
for Director General  
Foreign Aided Projects Audit Directorate.  
Tel: 9361788



**Coastal Towns Environmental Infrastructure Project**  
**Financial Statement 30th June, 2016**

(Figure in Lakh Taka)

Resources	Notes	Cumulative Prior Period	Current Period	Cumulative Current Period
1	2	3	4	5
Government of Bangladesh	1	924.25	799.79	1724.04
Loan from Development Partner	2	3,608.57	5948.05	9556.62
Other resources	3	-	-	-
Cash opening balance	4	-	1718.57	-
<b>Total Resources</b>		<b>4,532.82</b>	<b>8466.41</b>	<b>11280.66</b>

<b>Expenditure and Cash (According to PP)</b>				
4500- Establishment		25.02	52.68	77.70
4600- Establishment		5.93	7.29	13.22
4700- Establishment		34.97	36.74	71.71
4800- Supplies & Services		82.25	154.27	236.52
4874- Consultancy		1,034.37	935.84	1,970.21
4900- Repair, Maintenance & Reh.		6.82	11.18	18.00
6800- Procurement of Assets.		12.94	537.45	550.39
6900- Land Acquisition		507.77	0.0	507.77
7000- Civil Works(RPA+GOB)		1,104.18	5842.34	6946.52
<b>Total Expenditure</b>		<b>2,814.25</b>	<b>7577.79</b>	<b>10392.04</b>

<b>Cash Closing Balance</b>				
Imprest Account		927.52	25.55	25.55
Operating Account (RPA/PA)		791.05	863.07	863.07
Operating Account (GOB)		-	-	-
<b>Sub-Total</b>		<b>1,718.57</b>	<b>888.62</b>	<b>888.62</b>
<b>Total Expenditure and Cash</b>		<b>4,532.82</b>	<b>8466.41</b>	<b>11280.66</b>

*verified*

*AMK 08.12.16*  
 GOLAM MOHAMMED SARKER  
 Audit & Accounts Officer  
 Foreign Aided Project Audit Directorate  
 Dhaka, People's Republic of Bangladesh

*08.12.16*  
 Md. Anowar Hossain  
 Project Director  
 Coastal Towns Environmental  
 Infrastructure Project (CTEIP)  
 LGED HQ, Dhaka.

# Coastal Towns Environmental Improvement Project

## NOTES TO FINANCIAL STATEMENT

30th June 2016

### 1 GOVERNMENT OF BANGLADESH

Fund are allocated by the Government of Bangladesh to cover GOB's share of eligible Project expenditures, as specified in the Project Proforma and in the Annual Development Programme for each of the project. Any Allocated finds that have not been expended by the end of a fiscal year lapse and must be refruned to GOB. GOB contribution to the Project since inception and as follows (In lakh Taka)

	Inception to 30 June 2015	For the Year 2015-16	Inception to 30 June 2016
Disbursement by GOB	925.00	920.00	1845.00
Less: Refund to GOB	0.75	120.21	120.96
<b>Total :</b>	<b>924.25</b>	<b>799.79</b>	<b>1724.04</b>

### 2 LOAN FROM DEVELOPMENT PARTNER

Loan aggrement Signed below ADB and Government of Bangladesh on 29/06/2014.

	Inception to 30 June 2015	For the Year 2015-16	Inception to 30 June 2016
Intital Deposit(Advance)	2,643.02	0.0	2,643.02
DPA (Direct Payment)	420.00	274.00	694.00
RPA (SOE Procedure)	545.55	5,674.05	6,219.60
RPA(Non SOE Procedure)Received from PD DAE Component	-	-	-
Others	-	-	-
<b>Total</b>	<b>3,608.57</b>	<b>5,948.05</b>	<b>9,556.62</b>

### 3 OTHER RESOURCES

Other resources consist of the following:

	Inception to 30 June 2015	For the Year 2015-16	Inception to 30 June 2016
Project Revenues	-	-	-
Exchange gains/losses	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

### 4 CASH

After effective of loan Account will be open.

	Inception to 30 June 2015	For the Year 2015-16	Inception to 30 June 2016
Imprest Account	927.52	25.55	25.55
Operating Account (RPA)	791.05	863.07	863.07
Operating Account (GOB)	-	-	-
<b>Total</b>	<b>1,718.57</b>	<b>888.62</b>	<b>888.62</b>

*Signature*



## MANAGEMENT LETTER

### **Project Director**

Coastal Towns Environmental Infrastructure Project  
RDEC Bhaban, Level-13, LGED,  
Agargaon, Dhaka.

We have audited the Financial Statement of “*Coastal Towns Environmental Infrastructure Project*” financed by ADB Loan No.3133-BAN(SF), ADB Loan No.8284-BAN (SCF), ADB Grant No. 0394-BAN(SCF) for the year 2015-2016 and for the year then ended and we have issued our report thereon dated 23.12.2016. During the course of our audit examination, we made a number of observations those are presented in this audit report for your consideration & action. We considered all of these matters when formulating the audit opinion expressed in our report.

### SECTION- ONE

#### **I. Introduction:**

In terms of the scope of work identified in the Loan and Grant agreement executed by the Development Partners and GOB, we carried out an audit pertaining to the “*Coastal Climate Resilient Infrastructure Improvement Project*” as at 30<sup>th</sup> June, 2016.

#### **II. Back Ground:**

The Loan/grant Agreement was signed with ADB on 29<sup>th</sup> June, 2014. Total resources of the project as per DPP were as under:

(Tk. In lakh)				
Mode of Financing	GOB (F.E)	P.A (RPA)	Total	PA. Source
Loan/Credit	Nil	61230.00 (59858.42)	61230.00	ADB
Grant	Tk. 16964.00	9282.00 (9096.00)	26246.00	ADB
Others	Nil	Nil		Nil
<b>Total</b>	<b>Tk.16964.00</b>	<b>Tk.70512.00</b>	<b>87476.00</b>	

The project commenced its operations from January, 2014 with an estimated duration of 07 years up to May, 2020 with the specific objectives and targets against which outputs and achievements are to be made.

### **III. Scope of Audit:**

The audit was conducted following International Standards on Auditing (ISA) and practices of International Organization of Supreme Audit Institutions (INTOSAI)/SAI of Bangladesh and also as per procedures prescribed by GOB and Development Partners. The audit accordingly included such tests of accounting records, internal controls and other procedure as were considered essential for due performance of this audit. Discussion on management, accountability and on audit observations was held with the Project Director Mr. Md. Anowar Hossain on 06.12.2016.

The audit opinion is limited to the fund received and expenditure incurred by the project authority.

### **IV. Overall Opinion on:**

#### **(a) Financial Operation and Control:**

##### **GOB fund:**

Funds are allocated by Government of Bangladesh to cover GoB's share of eligible project expenditures. The Ministry of LGRD & Co-Operatives released GOB fund with the concurrence of the Ministry of Finance. The Project Director's office withdrew the fund submitting bills to the Chief Accounts officer, M/O LGRD & Co-operatives . The pourashava offices withdrew the fund submitting bills to the DAOs and to UAOs time to time.

##### **Donor Fund (RPA):**

Imprest Account was maintained with the Bangladesh Bank for ADB Loan No.3133-BAN(SF), ADB Loan No.8284-BAN (SCF), ADB Grant No. 0394-BAN(SCF) . Later on, fund was transferred to the project operating Bank account no. STD-031436001302, STD-031436001285 and STD-031436001277, Janata Bank Ltd, Sher-e-Banglanagar, Dhaka, on the basis of Fund authorization issued by the Ministry of Finance.

##### **DPA Fund:**

DPA fund was disbursed by the Donor directly on the basis of withdrawal application sent by the project authority.

**b) Adequacy of Management Structure:**

The project is being implemented by the officers and Staff of LGED. The manpower of the project was appointed on deputation. 28 staff (outsourcing) were recruited as per DPP provision. Financial Management particularly all accounts related work are done by LGED accounting personnel.

**c) Equipment use and Control:**

10 nos Double Cabin Pickup, 17 nos Motor Cycle, 10 nos. Auto Level Machine, Monitor, Printer, Laptop and Camera were procured up to June, 2016. Vehicles and equipments are being used for the project activities. Annual physical verification of assets was not conducted for the Financial Year 2015-2016.

**d) Monitoring Evaluation and Reporting:**

Physical and Financial progress report were done by the Project authority and reports were sent to IMED and the concerned authorities. Monitoring and Evaluation Report was done by the Project authority.



## **V. SUMMARY OF AUDIT OBSERVATIONS:**

A brief description of main audit observations are as under:

### **PART-A**

**Para-01:** Excess payment made to the contractor amounting to Tk. 22,87,115.53 due to non-deduction the quantity of box cutting from earth filling item.

**Para-02:** Loss of Govt. revenue amounting to Tk. 26,95,095.00 due to less/non deduction of Income Tax (IT) and VAT from the contractor's bill.

**Para-03:** Excess payment of Tk. 8,74,175.57 made to the contractor for allowing excess quantity over the BOQ.

### **PART-B**

**Para-04:** Loss of Govt. revenue amounting to Tk.2,18,927.00 due to non deposition of accrued bank interest, sale proceeds of tender schedule into Govt. account.

## **SECTION-TWO**

### **VI. AUDIT OBSERVATIONS, FINDINGS AND RECOMMENDATIONS.**

#### **PART-A**

##### **Para:01**

**Title:** Excess payment made to the contractor amounting to Tk. 22,87,115.53 due to non-deduction the quantity of box cutting from earth filling item.

##### **Description:**

- ✓ Audit was conducted in the office of the Mayor, Amtali Pourashava, Barguna, the Mayor, Mothbaria Pourashava, Pirojpur and the Mayor, Galachipa Pourashava, Patuakhali under “Coastal Towns Environmental Infrastructure Project” financed by ADB for the year 2015-2016.
- ✓ Bill-vouchers, MB and other related records & documents were examined.
- ✓ Audited documents showed that  $6985.7773\text{m}^3$  ( $1388.124\text{m}^3 + 3015.373\text{m}^3 + 2582.28\text{m}^3$ ) earth was obtained from box cutting.
- ✓ Hence, the said volume of earth was required to be deducted from the earth filling work. But that was not done.
- ✓ As a result excess payment amounting to Tk.22,87,115.53 (Tk.4,99,724.64 + Tk.13,74,226.09 + Tk.4,13,164.80) was made on account of earth filling work as value of earth.
- ✓ Details were shown in ‘Annexure-A<sub>1</sub>-A<sub>3</sub>’.
- ✓ Mr. Motiar Rahman was Mayor and Mr. Tarun Kumar Bhakta was Executive Engineer at Amtali Pourashava, Mr. Md. Rafiuddin Ahmad Ferdaus was Mayor and Mr. Abdus Salek was Executive Engineer at Mothbaria Pourashava and Mr. Haji Abdul Wohab Khalifa was Mayor and Mr. Dhruba Lal Datta Banik was Executive Engineer at Galachipa Pourashava during the period.

##### **Reply of the Auditee:**

- ✓ The local authorities stated that (Amtali Pourashava, Mothbaria Pourashava and Galachipa Pourashava) said excess payment will be deducted from the next or final bill.
- ✓ In the exit meeting the authority stated that Broad Sheet (BS) reply will be provided later on.

##### **Audit Comments:**

- ✓ Loss of project money.

##### **Audit Recommendation:**

- ✓ Steps should be taken to realize the said amount and deposit into project account under intimation to audit.

## **Para:02**

**Title:** Loss of Govt. revenue amounting to Tk. 26,95,095.00 due to less/non deduction of Income Tax (IT) and VAT from the contractor's bill.

### **Description:**

- ✓ Audit was conducted in the Mayor, Galachipa Pourashava, Patuakhali under 'Coastal Towns Environmental Infrastructure Project' financed by ADB for the year 2015-2016.
- ✓ Bill- vouchers, IT/VAT register and related records & documents were examined.
- ✓ Audited documents showed that Galachipa pourashava payment made to the contractors but VAT and Income Tax(IT) amounting to **Tk. 26,95,095.00** was less realized/deducted.
- ✓ As per Income Tax Ordinance No. XXXVI of 1984 section 52AA Income Tax (IT) @ 10% should be deducted / realized from the honorarium bills at the time of payment and as per Code-S 004 of VAT Act-1991 and Section-52 of Income Tax Ordinance, 1984 VAT and Income Tax was required to be realized from the contractor's bill.
- ✓ As a result total amount of **Tk. 26,95,095.00** was non/less realized/deducted from the bills.
- ✓ Details were shown in 'Annexure-B'
- ✓ Mr. Haji Abdul Wohab Khalifa was Mayor and Mr. Dhruba Lal Datta Banik was Executive Engineer at Galachipa Pourashava during the period.

### **Reply of the Auditee:**

- ✓ Galachipa pourashava stated that less/non deduction of IT and VAT will be realized as soon as possible and deposit into Govt. account.
- ✓ In the exit meeting out of Tk.86,09,797.00 settled provided challan Tk.59,14,702.00 outstanding **Tk. 26,95,095.00** (86,09,797.00-59,14,702.00) and Broad Sheet (BS) reply will be provided later on.

### **Audit Comments:**

- ✓ Loss of Govt. revenue.

### **Audit Recommendation:**

- ✓ Steps should be taken to realize the said amount from the contractors and deposit it into Govt. account under intimation to audit.

### **Para:03**

**Title:** Excess payment of Tk. 8,74,175.57 made to the contractor for allowing excess quantity over the BOQ.

### **Description:**

- ✓ Audit was conducted in the office of the Mayor, Mothbaria Pourashava, Pirojpur under 'Coastal Towns Environmental Infrastructure Project' financed by ADB for the year 2015-2016.
- ✓ MB, BOQ, design, bill/voucher and other related records and documents were examined.
- ✓ Audited documents showed that the local authority contract awarded to the contractor TON-JV for 'constriction of 4 nos roads including side drain totaling 3.741km in Motbaria pourashava under Pirojpur'
- ✓ On detail scrutiny of the records and documents that the local authority paid in excess an amount of Tk. 8,74,175.57 to the contractor for different civil work's item allowing excess quantity over the approved BOQ.
- ✓ Details are given in 'Annexure-C'
- ✓ Mr. Md. Rafiuddin Ahmad Ferdaus was Mayor and Mr. Abdus Salek was Executive Engineer during the period.

### **Reply of the Auditee:**

- ✓ In response to audit query the local authority stated that excess payment will be deduct from the final bill.
- ✓ In the exit meeting the authority stated that Broad Sheet (BS) reply will be provided later on.

### **Audit Comments:**

- ✓ Loss of project money.

### **Audit Recommendation:**

- ✓ Steps should be taken to recover the said amount from the contractor under intimation to audit.



## **PART-B**

### **Para:04**

**Title:** Loss of Govt. revenue amounting to Tk.2,18,927.00 due to non deposition of accrued bank interest, sale proceeds of tender schedule into Govt. account.

### **Description:**

- ✓ Audit was conducted in the office of the Mayor, Pirojpur Pourashava, Pirojpur and the Mayor, Amtali Pourashava, Barguna under Coastal Towns Environmental Infrastructure Project financed by ADB for the year 2015-2016.
- ✓ Cashbook, bill/voucher, Bank statement, Expenditure statement and other relevant records and documents were examined.
- ✓ Audited document showed that-
  - (a) **Pirojpur Pourashava** office accrued an amount of Tk. 1,88,927.00 from different Bank A/C as bank interest during the year 2015-2016.
  - (b) **Amtali Pourashava** earned Sale Proceeds of Tender Schedule an amount of Tk.30,000.00 during the year 2014-2016.
- ✓ As per Order No.07.111.024.05.47.014 (Part-1).2010-225, Date:08.09.2011 of Ministry of Finance, accrued bank interest and sale proceeds of tender schedule should be deposited into Government account.
- ✓ But the local authority did not deposit total amount of **Tk.2,18,927.00** (Tk.1,88,927.00 + Tk.30,000.00) into the Govt. account.
- ✓ Details are shown in 'Annexure-D<sub>1</sub>-D<sub>2</sub>'.
- ✓ Mr. Habibur Rahman Malek was Mayor and Mr. M. Abu Hanif was Executive Engineer at Pirojpur Pourashava and Mr. Motiar Rahman was Mayor and Mr. Tarun Kumar Bhakta was Executive Engineer during the period at Amtali Pourashava during the period.

### **Reply of the Auditee:**

- ✓ In response to audit query the local authorities (Pirojpur Pourashava & Amtali Pourashava) stated that the said amount will be deposited into Govt. account.
- ✓ In the exit meeting the authority stated that Broad Sheet (BS) reply will be provided later on.

### **Audit Comments:**

- ✓ Loss of Govt. revenue.

### **Audit Recommendation:**

- ✓ Immediate steps should be taken to deposit the said amount into Govt. account under intimation to audit..



## **VII. OVERALL AUDIT RESULTS:**

The result of our audit disclosed the following material aspects in the over all operations and transactions of the project which deserve attention.

- ❑ The rate of Project delivery is as per the work plan/DPP.
- ❑ The disbursement has been made in accordance with financial rules/ regulations, practices and procedures of the Government of Bangladesh & Development partners except as stated in section- two of this report.
- ❑ The project disbursement is valid and supported by adequate documentation except as stated in the management letter.
- ❑ The project Financial Statement presents true and fair view.
- ❑ The equipment /asset Inventory report was made but annual physical verification was not conducted.

## SECTION-THREE

### VIII. FOLLOW-UP ACTION.

The position of previous audit statues is shown below:

Year of Audit	No of Para issued	Financial Involvement	observation settle	Financial Involvement	Outstanding Para
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
2013-2014	Nil	Nil	Nil	Nil	Nil
2014-2015	06	1,65,60,690.73	Nil	Nil	06
<i>Total</i>	<i>06</i>	<i>1,65,60,690.73</i>	<i>Nil</i>	<i>Nil</i>	<i>06</i>

It is evident that 06nos observation are still outstanding. Effective steps should be taken to settle the outstanding observation.

  
(Md. Abul Kalam Azad)  
Deputy Director  
for Director General  
Foreign Aided Projects Audit Directorate.  
Tel: 9361788

## **Audit Opinion On SOE**

We have audited the statement of Expenditure (SOE) of the accounts of Coastal Town Environmental Infrastructure Project financed under ADB Loan No.3133-BAN(SF), ADB Loan No.8284-BAN (SCF), ADB Grant No.0394-BAN(SCF) for the year 2015-16.

The audit was conducted following International Standard on Auditing. Accordingly it included tests of the accounting records and supporting documentation, review of system of internal controls. So, far necessary for auditing procedures that we considered essential under the circumstances. The particulars of withdrawal on the basis of SOE are submitted to audit team as are shown in **Annexure-01,02,03**.

In our opinion, the SOE can be relied upon to support the applications for loan disbursements by Asian Development Bank (ADB) for expenditure incurred for the purposes of the project as specified in the particulars of withdrawal applications.

**Opinion Status: Unqualified**



**(Md. Abul Kalam Azad)**

Deputy Director

for Director General

Foreign Aided Projects Audit Directorate.

Tel: 9361788

Annexure - 01

Annexure - 01

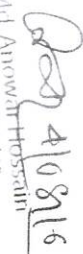
Annexure - 01



Annexure-05

**Name of Project : Coastal Towns Environmental Infrastructure Project**  
**Summary of Withdrawal Application (SOE) Loan No-8284 BAN (SF)**

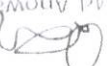
Appli. No	Date	Category-1A	Category-1B	Category-2	Category-3A	Category-3 B	Category-3 C	Amount Claimed (USD)	Amount Claimed Equivalent (BDT)	Amount Received (BDT)	Difference
1	2	3	4	5	6	7	8	9	10	11	1
27	16-06-15				9822.63	8190.01		287760.43	22419415.16	22715808.34	
34	08-11-15	269747.79			38755.72	43761.8		347997.56	27112490.00	27422207.73	
40	09-12-15	250539.08		14940.96	12420.15	21785.27		122622.52	9540031.85	9619736.69	
46	10-02-16	88417.10								1668400.04	
					8087.16	23868.23		335271.41	26084115.87	26285278.54	
52	28-04-16	303316.02						262099.74	20391360.00	20548619.62	
55	10-05-16	115762.98	146336.76		3424.20	12440.27		375785.67	29236125.44	29461596.53	
58	26-05-16	97363.36	262557.84		3600.28	12260.62		283122.49	22349689.44	22196803.22	
64	09-06-16	84615.28		182646.31							
Total		1209761.61	408894.60	197587.27	76110.14	122306.20	0.00	2014659.82	157133227.76	188336644.99	

  
 M. I. Anwar  
 Project Director  
 Coastal Towns Environmental  
 Infrastructure Project (CTEIP)  
 LGD HQ, Dhaka.  
 28.8.16



**Name of Project : Coastal Towns Environmental Infrastructure Project**  
**Summary of Withdrawal Application (SOF) Loan No-0394 BAN (SF)**

Appli. No	Date	Category- 1A	Category- 1B	Category- 2	Category- 2B	Category- 3A	Category- 3B	Category- 3C	Amount Claimed (USD)	Amount Claimed Equivalent (BDT)	Amount Received (BDT)	Difference
1	2	3	4	5	6	7	8	9	10	11	12	
28	15-06-15										9583044.56	
35	08-11-15	89950.56				3401.45	2836.10		96188.11	7491130.27	7593089.40	
41	09-12-15	83545.20		5303.67		13420.59	15157.99		117427.45	9145249.70	9217752.60	
47	10-02-16	29442.09				4294.87	7533.31		41270.27	3214128.33	3237652.68	
	25.02.16										577745.43	
53	28-04-16	101105.33				2799.40	8262.08		112166.81	8726578.42	8793878.69	
56	10-05-16	38587.66			48778.92				87366.58	6797120.00	6849539.87	
59	26-05-16	32454.45	87519.28			1185.30	4306.25		125465.28	9761198.94	9836477.95	
65	09-06-16	28205.09		64809.98		1246.25	4244.06		98505.38	7776015.19	7722822.58	
		403290.38	87519.28	70113.65	48778.92	26347.86	42339.79	0.00	678389.88	52911420.85	63412003.76	
Total												

  
 Md. Anwar Hossain  
 Project Director  
 Coastal Towns Environmental  
 Infrastructure Project (CTEIP)  
 LGD HQ, Dhaka  
 4-8-16

Annexure - C

Name of Project : Coastal Towns Environmental Infrastructure Project  
Summary of Withdrawal Application DPA Loan No-3133 BAN (SF)

Category	Category-3A (Project Design Advance)	Category-3 B	Category-3 C	Amount Claimed (USD)	Amount Claimed (BDT) Equivalent	Disburse Amount (USD)	Different (If any)
	4	5	6	7	8	9	10
	13709.06	4737.60	18446.66		18446.66		
	47336.85	28269.45	75606.30		75606.30		
	32497.93	26140.05	58637.98		58637.98		
	37328.60	3830.85	41159.45		41159.45		
	12801.51	0	12801.51		12801.51		
	5702.44	9064.35	14766.79		14766.79		
	149376.39	72042.3	221418.69		221418.69		
0					0		

Application No	Date	Total
1		
30	08-09-15	
36	03-12-15	
42	08-02-16	
48	27-04-16	
60	06-06-16	
66	30-06-16	

14/08/16  
Md Anwar Hossain  
Project Director  
Coastal Towns Environmental  
Infrastructure Project (CTEP)  
Dhaka

# Annexurte - C

Fd1 ADP-MAT F0.5m  
 Project Director  
 Coastal Energy Environmental  
 Laboratory, Project to F0.5  
 F0.5 F0.5 F0.5  
 F0.5 F0.5 F0.5  
 F0.5 F0.5 F0.5

# Name of Project : Coastal Towns Environmental Infrastructure Project

*Answer*

## Summary of Withdrawal Application DPA Loan No-0394 BAN (SE)

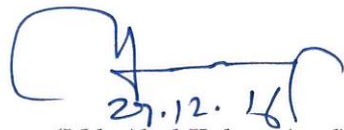
Application No	Date	Category	Category-3A (Project Design Advance)	Category-3 B	Category-3 C	Amount Claimed (USD)	Amount Claimed Equivalent (BDT)	Disburse Amount (USD)	Different any)
1			4	5	6	7	8	9	10
32	08/09/15		2741.81	947.52		3689.33		3689.33	
38	08/11/15		9467.37	5653.89		15121.26		15121.26	
44	08/01/16		6499.59	5228.01		11727.60		11727.60	
50	27/04/16		7465.72	766.17		8231.89		8231.89	
62	06/06/16		2560.30	0		2560.30		2560.30	
68	30/06/16		1140.49	1812.87		2953.36		2953.36	
Total			29875.28	14408.46	0	44283.74	0	44283.74	

  
 Project Director  
 Coastal Towns Environmental  
 Infrastructure Project (CETIP)  
 10/11/16, Dhaka  
 A-8-16



## Auditor's Report on Special Account (Imprest).

- I. We have audited the Special Account of the accounts of Coastal Town Environmental Infrastructure Project financed under ADB Loan No.3133-BAN(SF), ADB Loan No.8284-BAN (SCF), ADB Grant No.0394-BAN(SCF) for the Year 2015-2016.
- II. Our audit was carried out in accordance with International Auditing Guidelines. Accordingly our audit includes such review of system of internal control, tests of accounting records and supporting documentations, verification of accounts balance and other auditing procedures that we considered necessary under the circumstances.
- III. Accompanying Special Account Statement was prepared on the basis of cash deposits and withdrawals for the purpose of complying with the above loan covenant and the related co-financing agreement.
- IV. In our opinion, the receipts are properly accounted for and withdrawals are made for the purposes of the project in accordance with the Loan Agreement, and the above Special Account Statement gives a true and fair view of the beginning and ending balances, and the account activity for the year ended 30 June, 2016 on the basis of cash deposits and withdrawals.
- V. **Opinion Status: *Unqualified***

  
27.12.16

(Md. Abul Kalam Azad)  
Deputy Director  
for Director General  
Foreign Aided Projects Audit Directorate.  
Tel: 9361788



## Special Account Statement

For the Year Ending : 30/06/2016

Account No SND A/C No. : Coastal Towns Environmental Infrastructure Project (CTEIP) ADB  
Loan No.3133 BAN (SF) Imprest Account.

Depository Bank : Bangladesh Bank.

Address : Motijheel, Dhaka-1000.

Loan/Credit No: ADB Loan No.3133 BAN(SF).

Currency : BDT

Part-A

### Account Activity

Beginning balance : (01/07/2015) 6,20,64,508.25

Add

1. Total Amount deposited : 31,56,54,391.77
2. Total interest earnings if deposited into account : Nil
3. Total Amount refunded to cover in eligible expenditures : Nil

Deduct (-)

1. Total Amount Withdrawn: 37,60,00,000.00
2. Total service charges if not included in above amount withdrawn: Nil
3. Total balance (As per cash book) : 17,18,900.02

Part B

Account Reconciliation:

1. Amount Advanced: 15,92,49,428.20
2. Less Total amount recovered : Nil
3. Equals present Outstanding amount advanced to the Special Account at fiscal year end: 30/06/2016; 15,92,49,428.20
4. Ending balance : 17,18,900.02
5. Plus amount withdrawn but not yet claimed : 15,75,30,528.18
6. Plus amount claimed but not yet credited :

Application ..... Amount .....

7. Less interest earnings (if included in Special Account): NIL
8. Plus Service Charges (if not included in lines 5 and 6 above)
9. Equals Total advanced to special Account  
Accounted for at F.Y end (30-06-2016) : 15,92,49,428.20

*Verified*

SOLAM MOHAMMED SARAF  
Accounts Officer

*4/7/16*  
Md. Anowar Hossain  
Project Director  
Environmental

## Special Account Statement

For the Year Ending : 30/06/2016

Account No SND A/C No. : Coastal Towns Environmental Infrastructure Project (CTEIP) ADB  
Loan No.8284 BAN (SCF) Imprest Account.

Depository Bank : Bangladesh Bank.

Address : Motijheel, Dhaka-1000.

Loan/Credit No: ADB Loan No.8284 BAN(SCF).

Currency : BDT

Part-A

### Account Activity

Beginning balance : (01/07/2015) 2,23,21,507.25

Add

1. Total Amount deposited : 18,83,36,644.99
2. Total interest earnings if deposited into account : Nil
3. Total Amount refunded to cover in eligible expenditures : Nil

Deduct (-)

1. Total Amount Withdrawn: 21,01,00,000.00
2. Total service charges if not included in above amount withdrawn: Nil
3. Total balance (As per cash book) : 5,58,152.24

Part B

Account Reconciliation:

1. Amount Advanced: 7,81,29,564.40
2. Less Total amount recovered : Nil
3. Equals present Outstanding amount advanced to the Special Account at fiscal year end: 30/06/2016; 7,81,29,564.40
4. Ending balance : 5,58,152.24
5. Plus amount withdrawn but not yet claimed : 7,75,71,412.16
6. Plus amount claimed but not yet credited :

Application ..... Amount .....

7. Less interest earnings (if included in Special Account): NIL
8. Plus Service Charges (if not included in lines 5 and 6 above)
9. Equals Total advanced to special Account  
Accounted for at F.Y end (30-06-2016) : 7,81,29,564.40

MD. ANOWAR HOSSAIN

Md. Anowar Hossain  
Project Director  
Coastal Towns Environmental

# Special Account Statement

For the Year Ending : 30/06/2016

Account No SND A/C No. : Coastal Towns Environmental Infrastructure Project (CTEIP)  
Grant No.0394 BAN (SCF) Imprest Account.

Depository Bank : Bangladesh Bank.

Address : Motijheel, Dhaka-1000.

Loan/Credit No: Grant No.0394 BAN(SCF).

Currency : BDT

Part-A

## Account Activity

Beginning balance : (01/07/2015) 83,66,116.10

Add

1. Total Amount deposited : 6,34,12,004.76
2. Total interest earnings if deposited into account : Nil
3. Total Amount refunded to cover in eligible expenditures : Nil

Deduct (-)

1. Total Amount Withdrawn: 7,15,00,000.00
2. Total service charges if not included in above amount withdrawn: Nil
3. Total balance (As per cash book) : 2,78,119.86

## Part B

### Account Reconciliation:

1. Amount Advanced: 2,69,23,217.24
2. Less Total amount recovered : Nil
3. Equals present Outstanding amount advanced to the Special Account at fiscal year end: 30/06/2016; 2,69,23,217.24
4. Ending balance : 2,78,119.86
5. Plus amount withdrawn but not yet claimed : 2,66,45,097.38
6. Plus amount claimed but not yet credited :

Application ..... Amount .....

7. Less interest earnings (if included in Special Account) NIL
8. Plus Service Charges (if not included in lines 5 and 6 above)
9. Equals Total advanced to special Account

Accounted for at F.Y end (30-06-2016) : 2,69,23,217.24

*Verified*  
W. MOHAMMED SARKER  
Project Officer

*2016/07/01*  
Md. Anowar Hossain  
Project Director  
Coastal Towns Environmental  
Infrastructure Project (CTEIP)

PART-II


# ANNEXURE



Annexure-A1

Statement showing the particular of non-deduction the quantity of box cutting from earth filling item in the office of the Mayor,  
Mothbaria Pourashava, piroipur in respect of CTEIP financed by ADB for the year 2015-2016.

S L	Name of Contractor	Name of Work & Package No.	Item No. & Volume of earth filling	Rate of earth filling	Item no & Volume of earth work of Box Cutting	Excess Paid
1	2	3	5	6	7	8
1	Construction of 4nos roads including side drain totaling 3.741 Km. CTEIP/MOT/ RD/01	TON-IV, Mothbaria, Piroipur. CTEIP/MOT/ RD/01	I-3: Earth Filling Work: 18081.53m <sup>3</sup>	360.00p/m <sup>3</sup>	TIN-06: Earth work of Box cutting 300mm: 3098.340m <sup>2</sup> × 0.30m = 929.502m <sup>3</sup> NTI-07: Earth work of Box cutting 450mm: 1019.160m <sup>2</sup> × 0.45m = 458.622m <sup>3</sup> Total: 1388.124m <sup>3</sup>	(1388.124m <sup>3</sup> × 360.00) = 4,99,724.64

  
 GOLAM MOSTAFIZUR RAHMAN  
 Audit & Accounts Officer  
 Foreign Aided Project Audit Directorate  
 Govt. of the People's Republic of Bangladesh  
 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000

Annexure-A<sub>2</sub>

Statement showing the particular of non-deduction the quantity of box cutting from earth filling item in the office of the Mayor,  
Galachipa Pourashava, Patuakhali in respect of CTEIP financed by ADB for the year 2015-2016

S L	Name of Contractor	Name of Work	Package No.	Item No. & Volume of earth filling	Rate of earth filling	Item no & Volume of earth work of Box Cutting	Excess Paid
1	2	3	4	5	6	7	8
1	M/S S.M Construction	Construction/I improvement of 5nos Roads; total length 6.555 km, under Galachipa Pourashava, Upazila Golachipa, Dist: Patuakhali..	CTEIP/GAL /RD/01	I-2: Earth Filling Work: 11496.510m <sup>3</sup>	455.740 p/m <sup>3</sup>	I-8: Earth work of Box cutting 300mm: 5527.010m <sup>2</sup> × 0.30m = 1658.103m <sup>3</sup>  I-9: Earth work of Box cutting 450mm: 3016.155m <sup>2</sup> × 0.45m = 1357.270m <sup>3</sup>  3015.373Cum	(3015.373 × 455.740) = 13,74,226.00

OLAW MOHAMMED SARKER  
Audit & Accounts Officer  
Project Audit Directorate  
Ministry of Environment, Forest & Climate Change  
Government of Bangladesh

*mb*  
29.12.16

Annexure-A<sub>3</sub>

Statement showing the particular of non-deduction the quantity of box cutting from earth filling item in the office of the Mayor,  
Amtali Pourashava, Barguna in respect of CTEIP financed by ADB for the year 2015-2016

S L	Name of Contractor	Name of Work & Package No.	Item No. & Volume of earth filling	Rate of earth filling	Item no & Volume of earth work of Box Cutting	Excess Paid
1	2	3	5	6	7	8
1	M/S POLLI STORS	Improvement of existing 4nos roads totaling 3.38km and 01 no outside drain totaling 0.481km under Amtali Pourashava, Barguna. e-GP/CTEIP/2014- 15/AMT/RD/01	Item No.08:Earth filling work 6101.00m <sup>3</sup>	160.00 p/m <sup>3</sup>	Item No.13:Earth work of Box cutting 450mm:5738.40m <sup>2</sup> ×0.45m=2582.28m <sup>3</sup>	(2582.28m <sup>3</sup> ×160.00) =4,13,164.80

GOLAM MOHAMMED SARKER  
Audit & Accounts Officer  
Foreign Aided Project Audit Directorate  
Govt. of the People's Republic of Bangladesh

29.12.16



## Annexure-B

Statement showing the particulars of less realize/deduction of IT & VAT from the contractor bills in the office of The Mayor, Galachipa Pourashava, Patuakhali under CTEIP financed by ADB for the year 2015-2016

S L	Bill No. & Date	Name of Work & Contractor & Package No.	Bill Amount	Deducted IT	Deducted VAT	Deductable IT @ 5%	Deductable VAT @ 5.5%	Less Deducted IT	Less Deducted VAT	Le Dedu IT+V
1	2	3	4	5	6	7	8	9	10	
1	Nill/ 26.6.16	Construction/Improvement of 5nos Roads; total length 6.555 km, under Galachipa Pourashava, Patuakhali. Contractor: M/S S.M Construction CTEIP/GAL/RD/01	6,19,00,000.00	4,55,600.00 4,24,000.00 4,12,000.00 7,20,000.00 4,55,000.00 <b>24,66,600.00</b>	6,26,450.00 5,83,000.00 5,66,500.00 10,17,500.00 5,00,500.00 <b>32,93,950.00</b>	30,95,000.00	34,04,500.00	6,28,400.00	1,10,550.00	7,38,950.00
2	Nill, 26.6.16 (3 <sup>rd</sup> R/A)	Construction of Two Production TW; One OHT, Pipeline ; Two Pump House Contractor: M/S Zilani Traders	6,80,00,000.00	13,80,000.00 12,00,000.00 4,75,000.00 <b>30,55,000.00</b>	18,97,500.00 13,20,000.00 5,22,500.00 <b>37,40,000.00</b>	34,00,000.00	37,40,000.00	3,45,000.00	-	16,11,100.00
3	Nill, 26.6.16 (5 <sup>th</sup> R/A)	Construction of 03 nos multipurpose cyclone shelters. Contractor: MK-MF (JV)	4,92,26,000.00	2,60,000.00 4,92,000.00 2,75,440.00 <b>10,27,440.00</b>	11,17,325.00 3,57,500.00 6,76,500.00 3,78,730.00 <b>25,30,055.00</b>	24,61,300.00	27,07,430.00	14,33,860.00	1,77,285.00	3,45,000.00
				65,49,040.00	95,64,005.00	89,56,300.00	98,51,840.00	24,07,260.00	2,87,835.00	26,95,000.00

29.12.16  
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## Annexure-C


*Statement showing the particulars of excess payment made to the contractor for allowing excess quantity over the BOQ in the office of The Mayor, Mothbaria Pourashava, Pirojpur under CTEIP financed by ADB for the year 2015-2016*

<i>S L.</i>	<i>Bill No. &amp; Date</i>	<i>Description of work &amp; Name of Contractor &amp; Package No.</i>	<i>Description</i>	<i>Qty as per Bill</i>	<i>Qty as per BOQ</i>	<i>Excess Qty</i>	<i>Rate</i>	<i>Amount</i>	<i>Exce %</i>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>					<b>6</b>
1	Nill/26.6. 16 1 <sup>st</sup> R/A	Construction of 4nos roads including side drain totaling 3.741 Km in Mothbaria Pourashava, Pirojpur. <b>TON-JV</b> , Mothbaria, Pirojpur. CTEIP/MOT/RD/01	T-01:Clearing & grubbing	13459.34m <sup>2</sup>	3966.420	9492.92m <sup>2</sup>	7.67	72,810.69	339.3 %
			T-03:Manual Compaction	11921.25m <sup>3</sup>	10719.558m <sup>3</sup>	1201.69m <sup>3</sup>	45.00	54,076.14	111.2 %
			T-12:Brick on edging	7045.900m	4296.600m	2750.30m	163.00	4,48,298.90	163.9 %
			T-29:Reinforced RCC Pile Casting	41.450m <sup>3</sup>	26.107m <sup>3</sup>	15.343m <sup>3</sup>	16880.00	2,98,989.84	158.7 %
<b>Total:</b>								<b>8,74,175.57</b>	

29.12.16  
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**Statement Showing the Bank interest not deposited into Govt. account in the office of the Mayor, Pirujpur Pourashava, Pirojpur under Coastal Towns Environmental Project (CTEIP) for the year 2015-2016**

<i>Name of Bank</i>	<i>Account no</i>	<i>Date of interest</i>	<i>Interest earned</i>	<i>Tax deducted</i>	<i>Actual interest</i>	<i>Remar</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>
Janata Bank Ltd. Pirojpur Branch, Pirojpur	SND-1031000521	31.12.2015	22,013.00	Source Tax:3,302.00	16,636.00	No depo into Go A/C.
				Maintance Fee:500.00		
				VAT:75.00		
				Excess Duty:1500.00		
				Total:5,377.00		
		30.06.2016	31,514.00	Source Tax: 4727.00	26,212.00	
				Maintance Fee:500.00		
				VAT:75.00		
Janata Bank Ltd. Pirojpur Branch, Pirojpur	SND-1031000539	31.12.2015	14,066.00	Source Tax:2110.00	9881.00	
				Maintance Fee:500.00		
				VAT:75.00		
				Excess Duty:1500.00		
				Total:4185.00		
		30.06.2016	18,081.00	Source Tax:2712.00	14,794.00	
				Maintance Fee:500.00		
				VAT:75.00		
Janata Bank Ltd. Pirojpur Branch, Pirojpur	SND-1031000547	31.12.2015	4849.00	Source Tax:727.00	2047.00	
				Maintance Fee:500.00		
				VAT:75.00		
				Excess Duty:1500.00		
				Total:2802.00		
		30.06.2016	6273.00	Source Tax:941.00	4757.00	
				Maintance Fee:500.00		
				VAT:75.00		
				Total:1516.00		



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Janata Bank Ltd. Pirojpur Branch, Pirojpur	SND-1031000562	30.12.2015	46,377.00	Source Tax:6957.00	37345.00	
				Maintance Fee:500.00		
				VAT:75.00		
				Excess Duty:1500.00		
				Total:9032.00		
		30.06.2016	91565.00	Source Tax:13735.00	77255.00	
				Maintance Fee:500.00		
				VAT:75.00		
				Total:14,310.00		
					1,88,927.00	

  
 29/12/16  
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 Audit & Accounts Officer  
 Foreign Aided Project Audit Directorate  
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Statement showing the particular of sale proceeds of tender schedule not deposited into Govt. Account in the office of the Mayor, Amtali Pourashava, Barguna under CTEIP financed by ADB for the year 2015-2016.

SL	Name of Work	Package No.	Qty of Tender Schedule	Rate of Schedule	Amount	Remarks
1	Construction of 03 nos multipurpose cyclone shelters under Amtali Pourashava, Barguna	CTEIP/AMT/C S/01	03	10,000.00	30,000.00	Deposited in Rupali Bank, Amtali Branch, Barguna. A/C No.STD-02

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MD 29.12.16