

Audited Project Financial Statements

Project Number: 42267-026
Loan/Grant Number: Loan 3183-IND/0413
Period covered: 1 April 2019 to 31 March 2020

INDIA: Rajasthan Urban Sector Development Program

Prepared by Rajasthan Urban Infrastructure Development Project (RUIDP), Government of Rajasthan (GOR)

For the Asian Development Bank
Date received by ADB: 16 February 2021

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 Access to Information Policy and as agreed between ADB and the RUIDP, GOR.



संख्या/No. सी.ए.सेल/AMG-1/ADB/RUSDIP/2020-21/K-150/डी.135

भारतीय लेखापरीक्षा और लेखा विभाग

कार्यालय प्रधान महालेखाकार (लेखापरीक्षा-I) राजस्थान
जनपथ, जयपुर - 302 005

INDIAN AUDIT AND ACCOUNTS DEPARTMENT
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I) RAJASTHAN
Janpath, Jaipur- 302 005

दिनांक/Date... 23.10.2020

परियोजना अधिकारी
राजस्थान अरबन सैक्टर डेवलपमेंट इन्वेस्टमेंट प्रोग्राम,
ए.वी.एस बिल्डिंग, जवाहर सर्किल, जे.एल.एन.मार्ग,
जयपुर 302004

विषय:- एशियन डेवलपमेंट बैंक सहायता प्राप्त "राजस्थान शहरी विकास परियोजना (RUIDP) ग्रान्ट-
0413-IND (EF) का वर्ष 2019-20 का लेखापरीक्षा प्रमाण-पत्र जारी करने के क्रम में ।

महोदय,
एशियन डेवलपमेंट बैंक सहायता प्राप्त "राजस्थान अरबन सैक्टर डेवलपमेंट इन्वेस्टमेंट
प्रोग्राम" परियोजना Project-3 (Grant No.0413-IND (EF)) का वर्ष 2019-20 का लेखापरीक्षा प्रमाण-पत्र
मय व्यय विवरण पत्र भेजा जा रहा है ।
कृपया, पत्र की पावती अवश्य भिजवायें ।

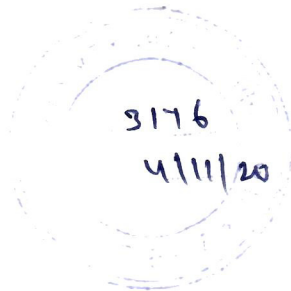
संलग्न:-

1. लेखापरीक्षा प्रमाण पत्र
2. व्यय विवरण पत्र

भवदीय

वरि.उप महालेखाकार/ए.एम.जी.-1

31/11/20
31/11/20



Report of the Comptroller and Auditor General of India

The Project Director,
Rajasthan Urban Sector Development Investment Program,
AVS Building, Jawahar Circle, JLN Marg,
Jaipur – 302004.

Report on the Project Financial Statements

We have audited the accompanying financial statements of the “ Rajasthan Urban Sector Development Investment Program (RUSDIP) (Grant No. 0413-IND (EF))” Project financed under Asian Development Bank, which comprise the Statement of Receipts and Payments, the statement of Expenditure by Category and Financier, the Statement of Disbursement and related notes for the year ended 2019-20.

These Statements are the responsibility of the Project’s management. Our responsibility is to express an opinion on the accompanying financial statements based on our audit.

We conducted our audit in accordance with the Auditing Standards promulgated by the Comptroller and Auditor General of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Our audit examines, on a test basis, evidence supporting the amounts and disclosures in the financial statements. It also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements present fairly, in all material respects, the sources and application of funds of project for the year ended 31st March 2020 in accordance with Government of India accounting standards.

In addition, in our opinion,

- (a) Proceeds of the loan from ADB have been utilized for the purposes as per ADB Loan/Project Agreement.
- (b) Financial covenants in the loan agreement "Rajasthan Urban Sector Development Investment Program (RUSDIP) (Grant No. 0413-IND(EF))" dated 11.09.2015, have been complied with
- (c) (i)(a) with respect to SOE's, adequate supporting documentation has been maintained to support claims to the Asian Development Bank for reimbursements of expenditures incurred; and (b) except for ineligible expenditures as detailed in the audit observations, if any, appended to this audit report, expenditures are eligible for financing under the Loan Agreement.

(ii)(a) The Imprest account give a true and fair view of the receipt collected and payments made during the year ended 31st March 2020, and (b) these receipts and payments support Imprest Account liquidations/replenishment during the year.

This report is issued without prejudice to CAG's right to incorporate the audit observations in the Report of the CAG of India for being laid before Parliament/State or UT Legislature.

Date:-


Sr. Dy. Accountant General / (AMG-I)



संख्या/No. CACW/Am4-I/AOB/RUSDIP/2020-21/K-51/D-136

भारतीय लेखापरीक्षा और लेखा विभाग

कार्यालय प्रधान महालेखाकार (लेखापरीक्षा-I) राजस्थान
जनपथ, जयपुर - 302 005

INDIAN AUDIT AND ACCOUNTS DEPARTMENT
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I) RAJASTHAN
Janpath, Jaipur- 302 005

दिनांक/Date.. 23.10.20

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31/11/20

परियोजना अधिकारी
राजस्थान अरबन सैक्टर डेवलपमेंट इन्वेस्टमेंट प्रोग्राम,
ए.वी.एस बिल्डिंग, जवाहर सर्किल, जे.एल.एन.मार्ग,
जयपुर 302004

विषय:- एशियन डेवलपमेंट बैंक सहायता प्राप्त "राजस्थान शहरी क्षेत्र विकास विनियोजन परियोजना (RUSDIP) Project-3 (Loan No.3183-IND)" का वर्ष 2019-20 का लेखापरीक्षा प्रमाण-पत्र जारी करने के क्रम में ।

महोदय,

एशियन डेवलपमेंट बैंक सहायता प्राप्त "राजस्थान अरबन सैक्टर डेवलपमेंट इन्वेस्टमेंट प्रोग्राम" परियोजना Project-3 (Loan No.3183-IND) का वर्ष 2019-20 का लेखापरीक्षा प्रमाण पत्र मय व्यय विवरण पत्र तथा लेखापरीक्षा आक्षेप भेजा जा रहा है ।
कृपया, पत्र की पावती अवश्य भिजवायें ।

सलंगन:-

1. लेखापरीक्षा प्रमाण पत्र
2. व्यय विवरण पत्र
3. लेखापरीक्षा आक्षेप

भवदीय

AP
AAO

वरि. उपमहालेखाकार/ए.एम.जी.-I

Report of the Comptroller and Auditor General of India

The Project Director,
Rajasthan Urban Sector Development Investment Program,
AVS Building, Jawahar Circle, JLN Marg,
Jaipur – 302004

Report on the Project Financial Statements

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We conducted our audit in accordance with the Auditing Standards promulgated by the Comptroller and Auditor General of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Our audit examines, on a test basis, evidence supporting the amounts and disclosures in the financial statements. It also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements present fairly, in all material respects, the sources and application of funds of project for the year ended 31st March 2020 in accordance with Government of India accounting standards.

In addition, in our opinion,

- (d) Proceeds of the loan from ADB have been utilized for the purposes as per ADB Loan/Project Agreement.
- (e) Financial covenants in the loan agreement "Rajasthan Urban Sector Development Investment Program (RUSDIP) Project-3 (Loan No.3183-IND)" dated 11.09.2015. have been complied with.
- (f) (i)(a) with respect to SOE's, adequate supporting documentation has been maintained to support claims to the Asian Development Bank for reimbursements of expenditures incurred; and (b) except for ineligible expenditures as detailed in the audit observations, if any, appended to this audit report, expenditures are eligible for financing under the Loan Agreement.

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This report is issued without prejudice to CAG's right to incorporate the audit observations in the Report of the CAG of India for being laid before Parliament/State or UT Legislature.

Date: -


Sr. Dy. Accountant General / (AMG-I)

Audit observation

1. Irregular inclusion of GST for Rs. 255287865/-

As per Appendix 4C of Loan Disbursement Handbook 2017 amount of local taxes like GST should not be included in reimbursable claim from ADB.

During the scrutiny of records it was found that the amount of GST of Rs. **255287865/-** was paid by the following offices and included in reimbursable claim :-

S.No.	Name of Office	Inadmissible Amount
1.	Executive Engineer, RUSDIP, Tonk	6109742/-
2.	Executive Engineer, RUSDIP, Jhunjunu	79919607/-
3.	Executive Engineer, RUSDIP, Pali	74332132/-
4.	Executive Engineer, RUSDIP, Sri Ganganagar	52852481/-
5.	Executive Engineer, RUSDIP, Bhilwara	42073903/-
	Total	255287865/-

In the view of the above provision, the inclusion of Rupees **255287865/- (Twenty Five Crore Fifty Two Lakh Eighty Seven Thousand Eight Hundred Sixty Five)** preferred for claim was irregular, and does not qualify for reimbursement. The reimbursement claim Rs **255287865/-** is inadmissible.

2. Irregular payment by Program Management, Design & Construction Consultancy Service Rs 2.30 lakh.

On scrutiny of records of PMDC under RUSDP (RUIDP Phase-III) it was revealed that payment of Rs 229881/- was made by Shah Technical Consultant for photo copy work in the month of June 2019. Payment to the firm was made by Project Director, PMDSC. Expenditure incurred on photocopy should have been made from office head/administrative expenses, whereas payment was made from consultancy head which is irregular, and does not qualify for reimbursement. The reimbursement claim of Rs **229881/-** is inadmissible.



Sr. Audit Officer/CA Cell

RAJASTHAN URBAN INFRASTRUCTURE DEVELOPMENT PROJECT
RAJASTHAN URBAN SECTOR DEVELOPMENT PROJECT (RUIDP-Phase-III)

App. No	Category	Submission Date	Eligible Amount	ADB Financing Amount	Disbursement Date	Disbursed Amount	WA No.	Remarks
76	CIVIL WORKS	11.04.19	388732776	283774927	06.05.19	283774927	76	
76	CONSULTING SERVICE	11.04.19	11502327	11502327	06.05.19	11502327	76	
77	CIVIL WORKS	11.04.19	32080763	23418957	06.05.19	23418957	77	
77	CONSULTING SERVICE	11.04.19	2663451	2663451	06.05.19	2663451	77	
77	INCREMENTAL	11.04.19	29763142	16369728	06.05.19	16369728	77	
78	CIVIL WORKS	14.05.19	45170555	32974505	14.06.19	32974505	79	
78	CONSULTING SERVICE	14.05.19	11411937	11411937	14.06.19	11411937	79	
79	CIVIL WORKS	14.05.19	6305552	4603053	04.06.19	4603053	78	
79	CONSULTING SERVICE	14.05.19	1974645	1974645	04.06.19	1974645	78	
79	INCREMENTAL	14.05.19	14950954	8223025	04.06.19	8223025	78	
80	CIVIL WORKS	11.06.19	23278904	16993600	05.07.19	16993600	81	
80	CONSULTING SERVICE	11.06.19	10715734	10715734	05.07.19	10715734	81	
81	CONSULTING SERVICE	11.06.19	3900026	3900026	01.07.19	3900026	80	
81	INCREMENTAL	11.06.19	8434274	4638851	01.07.19	4638851	80	
82	CIVIL WORKS	20.06.19	16033388	11704373	12.07.19	11704373	82	
83	CIVIL WORKS	11.07.19	176113810	128563081	06.08.19	128563081	83	
83	CONSULTING SERVICE	11.07.19	11884313	11884313	06.08.19	11884313	83	
84	CIVIL WORKS	11.07.19	6812956	4973458	09.09.19	4973458	86	
84	CONSULTING SERVICE	11.07.19	1411243	1411243	09.09.19	1411243	86	
84	INCREMENTAL	11.07.19	9508007	5229404	09.09.19	5229404	86	
85	CIVIL WORKS	11.07.19	30080544	21958797	05.08.19	21958797	84	
86	CIVIL WORKS	16.07.19	25586710	18678298	18.09.19	18678298	89	
88	CONSULTING SERVICE	13.08.19	3390944	3390944	30.08.19	3390944	85	
88	INCREMENTAL	13.08.19	7208144	3964479	30.08.19	3964479	85	
87	CIVIL WORKS	13.08.19	116864365	85310987	19.09.19	85310987	88	
89	CIVIL WORKS	19.08.19	30521610	22280775	09.09.19	22280775	87	
90	CIVIL WORKS	05.09.19	62800443	45844323	09.10.19	45844323	90	
90	CONSULTING SERVICE	05.09.19	23207049	23207049	09.10.19	23207049	90	
91	CIVIL WORKS	14.10.19	281914286	205797429	08.11.19	205797429	92	
91	CONSULTING SERVICE	14.10.19	11397582	11397582	08.11.19	11397582	92	
92	CIVIL WORKS	14.10.19	10973239	8010464	05.11.19	8010464	91	
92	CONSULTING SERVICE	14.10.19	3463334	3463334	05.11.19	3463334	91	
92	INCREMENTAL	14.10.19	22759972	12517985	05.11.19	12517985	91	
93	CIVIL WORKS	20.11.19	198142039	144643689	17.12.19	144643689	96	
93	CONSULTING SERVICE	20.11.19	10947091	10947091	17.12.19	10947091	96	
94	CIVIL WORKS	20.11.19	17263761	12602546	06.12.19	12602546	94	
94	CONSULTING SERVICE	20.11.19	1467476	1467476	06.12.19	1467476	94	
95	CONSULTING SERVICE	20.11.19	23833690	23833690	13.12.19	23833690	97	
96	CONSULTING SERVICE	21.11.19	1337248	1337248	09.12.19	1337248	93	
96	INCREMENTAL	21.11.19	11148968	6131932	09.12.19	6131932	93	
97	CIVIL WORKS	21.11.19	34253602	25005129	11.12.19	25005129	95	
98	CIVIL WORKS	03.12.19	158490232	115697870	18.12.19	115697870	99	
99	CIVIL WORKS	03.12.19	5338493	3897100	17.12.19	3897100	98	
99	CONSULTING SERVICE	03.12.19	1706182	1705182	17.12.19	1705182	98	
99	INCREMENTAL	03.12.19	7852026	4318614	17.12.19	4318614	98	
100	CIVIL WORKS	04.12.19	51162075	37348315	18.12.19	37348315	100	
101	CIVIL WORKS	11.12.19	55683946	40649280	17.12.19	40649280	101	
102	CIVIL WORKS	13.12.19	13564254	9901905	20.12.19	9901905	102	
103	CIVIL WORKS	20.01.20	30045052	21932889	11.02.20	21932889	105	
103	CONSULTING SERVICE	20.01.20	3193987	3193987	11.02.20	3193987	105	
104	CIVIL WORKS	20.01.20	10922013	7973069	11.02.20	7973069	103	
104	CONSULTING SERVICE	20.01.20	12435578	12435578	11.02.20	12435578	103	
105	CIVIL WORKS	20.01.20	15564458	11362054	11.02.20	11362054	104	
106	CIVIL WORKS	11.02.20	96924988	70755241	26.03.20	70755241	109	
106	CONSULTING SERVICE	11.02.20	25801747	25801747	26.03.20	25801747	109	
107	CIVIL WORKS	11.02.20	9057264	6611803	04.03.20	6611803	106	
107	CONSULTING SERVICE	11.02.20	1359733	1359733	04.03.20	1359733	106	
108	CIVIL WORKS	26.02.20	17432216	12725518	06.03.20	12725518	108	
108	CONSULTING SERVICE	26.02.20	1752618	-995873	06.03.20	-995873	108	
108	INCREMENTAL	26.02.20	16968088	9332448	06.03.20	9332448	108	
109	CIVIL WORKS	20.02.20	10892240	7951335	06.03.20	7951335	107	
110	CIVIL WORKS	06.03.20	160080617	116858851	30.03.20	116858851	110	
111	CIVIL WORKS	17.03.20	29602169	21609583	15.04.20	21594203	111	Rs.15380/- Disallowed due to wrong calculation
111	CONSULTING SERVICE	17.03.20	22900760	22900760	15.04.20	22900760	111	
				1854048874		1854033494		

Financial Advisor
RUSDIP, JAIPUR

Name of the Executing Agency - Local Self Government Department, Government of Rajasthan
Name of the Implementing Agency - Rajasthan Urban Sector Development Project
Name of the Project - Rajasthan Urban Sector Development Project - RUIDP - III
Loan No. - 3183IND

STATEMENT OF RECEIPTS AND PAYMENTS
REPORT FOR THE YEAR/PERIOD ENDED MARCH 31, 2020

in (INR) '000

Particulars	Note Reference	During the Current Year	During the Previous Year	Cumulative Project to Date
		for 12 month period	for 12 month period	As at [end of CURRENT year]
Opening balance¹ (A)		-	-	-
Receipts				
Funds received from Government ²	1	498,643.095	469,257.290	2,751,741.860
ADB Loan ³	2	2,119,215.958	1,954,823.000	6,116,329.958
ADB Grant ³		-	-	-
Co-financier 1		-	-	-
Co-financier 2		-	-	-
Beneficiary contribution (if any)		-	-	-
Other receipts such as interest income, sale from disposals of fixed assets, etc.		-	-	-
Total Receipts (B)		2,617,859.053	2,424,080.290	8,868,071.818
Total (C = A + B)		2,617,859.053	2,424,080.290	8,868,071.818
Payments				
Investment Costs⁴				
Civil Works		1,982,731.405	2,046,749.431	7,102,153.634
Civil Works-Others		-	63,441.522	255,000.261
Mechanical and Equipment		-	-	-
Environment and Social Mitigation		-	-	-
Consultants	3	-	-	-
a. Project Management		196,405.471	205,183.575	749,598.552
a1. Service Tax/GST		-	964.967	49,360.402
b. Capacity Development		-	12.000	172.000
b1 Service tax /GST		-	2.160	18.360
Others		-	-	-
Subtotal (D)		2,179,136.876	2,316,353.655	8,156,303.209
Recurrent Costs				
Salaries	4	95,046.816	90,750.579	326,290.476
Accommodation		-	-	-
Equipment Operation and Maintenance		-	-	-
Others		20,779.403	16,976.056	62,582.175
Subtotal (E)		115,826.219	107,726.635	388,872.651
Total Payments		2,294,963.095	2,424,080.290	8,545,175.860
Financing Charges During Implementation (F)⁵		322,895.958	-	322,895.958
Total Project Cost (G = D + E + F)		2,617,859.053	2,424,080.290	8,868,071.818
Closing Balance (C - G)		-	-	-

¹ If cash balance are controlled by the entity, indicating cash balance, imprest account and SGIA balance separately

² These will include external assistance received by Government for the project.

³ This shall include amounts received in the Bank Account as well as amounts deemed to be received against direct payments made by ADB to the suppliers of goods and services under Direct Payment procedure and Commitment Letter

⁴ Expenditure categories are based on the cost allocation table as per Loan/Grant Agreement

⁵ Financing Charges During Implementation are incorporate since beginning from the loan and treated as loan from ADB

Place: Jaipur

Date: 31/08/2020


(Mohan Singh)
Financial Advisor


(Kumar Pal Gautam)
Project Director

Note 1: Details of funds received from Government	During the Current Year
Total expenditure incurred	2,294,963.095
Less :Amount recd from CAAA	1,796,320.000
Total	498,643.095

Note 2: ADB Loan	During the Current Year
Amount to be received from CAAA	1,796,321.075
Financing Charges During Implementation (Since beginning of Laon)	322,895.958
Less:- Rounded Off	1.075
Details as per annexure A	2,119,215.958

Note 3: Details of Investment costs:	During the Current Year
Civil Works - Pali	674,053.096
Civil Works - Ganga Nagar	443,490.489
Civil Works - Jhunjhunu	603,989.103
Civil Works - Bhilwara	407,317.871
Civil Works - Tonk	(146,119.154)
Consulting services - CAPC	22,380.957
Consulting services - PMDSC	174,024.514
Others- Capicity Building	
Others Civil Works WH RM	
Others Consultant Service Tax and Others(Urban Art Rs. 53100/-)	
Others- Capicity Building-Capicity Building-Not Eligible	-
Total	2,179,136.876

Note 4: Details of Recurrent costs	During the Current Year		During the Previous Year
Salaries		95,046.816	
TA (03)	1,137.640		968.899
Medical (04)	442.252		380.500
Office Exp (05)	5,090.275		3,871.457
MOV(07)	148.950		149.627
Rent (09)	2,201.534		2,989.400
Advertisement, etc (11)	3,149.801		99.316
PPS	596.963		
Computerization (62)	931.585		1,345.528
Hire Charges Jeep/Car (36)	3,340.192		2,982.023
Contract Service (41)	3,740.211	20,779.403	4,189.306
Total		115,826.219	

Name of the Executing Agency - Local Self Government Department, Government of Rajasthan

Name of the Implementing Agency - Rajasthan Urban Sector Development Project

Name of the Project - Rajasthan Urban Sector Development Project - RUIDP - III

Loan No. - 3183IND

**STATEMENT OF EXPENDITURE BY CATEGORY AND FINANCIER
REPORT FOR THE YEAR/PERIOD ENDED MARCH 31, 2020**

in (INR) '000

Particulars	ADB ⁴				Co-Financier		Government		Total Expenditure 8
	Percentage of financing ¹ 1	Actual Expenditure		Actual Expenditure		Actual Expenditure			
		Amount 2	% 3	Amount 4	% 5	Amount 6	% 7		
Investment Costs²									
Civil Works	73%	1,391,810.857	73%	-	-	514,779.358	27%	1,906,590.215	
Civil Works-Others ⁵						76,141.190	100%	76,141.190	
Mechanical and Equipment									
Environment and Social Mitigation									
Consultants									
a. Project Management	100%	196,176.131	100%			-	0%	196,176.131	
Others- With Holding tax borne under State Share						229.340	100%	229.340	
b. Capacity Development	100%	-	0%			-	0%	-	
Others						-	100%	-	
c. Others	100%								
d. Others-									
		1,587,986.988		-		591,149.888		2,179,136.876	
Recurrent Costs									
Salaries	55%	52,275.749	55%			42,771.067	45%	95,046.816	
Accommodations	55%								
Equipment Operations and Maintenance	55%								
Others	55%	11,428.672	55%			9,350.731	45%	20,779.403	
Subtotal (B)		63,704.420		-		52,121.799		115,826.219	
Total Cost (C=A+B)³		1,651,691.408		-		643,271.687		2,294,963.095	
%Total Project Cost		72%				28%			
Total Project Cost for [2018-19]								2,424,080.290	

¹ The financing percentages for ADB funds should directly correlate to the financing percentages in the allocation table(s) of the financing agreement(s).

² Expenditure categories are based on the cost allocation table as per Loan/Grant Agreement

³ The figures shown against various categories of expenditure should agree with the current year's payment in Annexure 1, Statement of Receipts and Payments.

⁴ This shall include total expenditure claimed from ADB under various disbursement procedures, i.e. direct payment, reimbursement, imprest account and commitment letter.

⁵ Amount withheld from contractor's payment and remitted to deposit head. This amount will be claimed when actual payment will be made to contractor. Civil Works- Others also includes payment to AP's, line agencies etc. which are not reimbursable under the loan.

Place: Jaipur

Date: 31/08/2020

(Mohan Singh)
Financial Advisor

(Kumar Pal Gautam)
Project Director

Name of the Executing Agency - Local Self Government Department, Government of Rajasthan

Name of the Implementing Agency - Rajasthan Urban Sector Development Project

Name of the Project - Rajasthan Urban Sector Development Project - RUIDP - III

Loan No. - 3183IND

REPORT FOR THE YEAR/PERIOD ENDED MARCH 31, 2020

Statement of Disbursement

Details of the disbursement by method are given below:

in (INR) '000

Statement of Disbursement	Note	Current Year	Prior Year	Cumulative Project to Date
ADB Fund claimed during the year				
Reimbursement ³	Annex 5	1,913,179.927	1,750,074.427	5,910,341.345
Imprest Fund ³		-		
Direct Payment		-		
Commitment Letter		-		
Subtotal	(A)	1,913,179.927	1,750,074.427	5,910,341.345
Total Expenditure made during the year¹	(B)	2,294,963.095	2,424,080.290	8,545,175.860
Less:				
Expenditure not yet claimed ⁴	(C)	(255,163.559)	8,497.880	186,098.810
Borrower's share ²	(D)	636,946.727	665,507.981	2,448,735.698
Total Eligible Expenditure claimed (B – C – D = E = A)	(E)	1,913,179.927	1,750,074.427	5,910,341.345

¹ The total expenditure as per Statement of Receipts and Payments.

² Borrower's share has been reduced by Rs. 63,24,960/-. This amount was paid to consultant in previous year 2017-18 against GST and this earlier paid GST amount was recovered from consultant in current year. Hence deducted from borrower share.

³ Includes both claims using SOE and full supporting documentation and amount actual disbursed by ADB during the year.

⁴ Includes amount claims lodged with ADB but pending for disbursement and Amounts as reduced by eligible amount of expenditure pertains to last year but disbursed by ADB in current year.

Place: Jaipur

Date: 31/08/2020


(Mohan Singh)
Financial Advisor


(Kumar Pal Gautam)
Project Director

Note C - Expenditure not yet claimed				
Consultancy	12322.003	35,887.800	PCSS 0001	WA 074
	11826.896		PCSS 0001	WA 075
	236.574		PCSS 0001	WA 077
	11502.327		PCSS 0001	WA 076
	6293.049	8,719.926	PCSS 0004	WA 074
	2426.877		PCSS 0004	WA 077
Civil Works	3254.915	18,809.403	PCSS 0006	WA 077
	7871.456		PCSS 0006	WA 075
	7683.032		PCSS 0006	WA 076
	57149.190	73,456.217	PCSS 0010	WA 076
	16307.027		PCSS 0010	WA 077
	18192.696	75,946.876	PCSS 0002	WA 075
	57754.180		PCSS 0002	WA 076
	25620.472	27,740.032	PCSS 0007	WA 076
	2119.560		PCSS 0007	WA 074
	29018.824	158,531.895	PCSS 0008	WA 075
	3857.015		PCSS 0008	WA 077
	125656.056		PCSS 0008	WA 076
	9911.997	25,908.908	PCSS 0003	WA 076
	15996.911		PCSS 0003	WA 075
Incremental	10686.365	16,369.728	PCSS 0011	WA 077
	5683.363		PCSS 0005	WA 077
Sub Total		441,370.785		
Less:				
Excess amount of claimed under Incremental	108.416	108.416		
Amount related to PY claimed/ disbursed in CY		432,764.489		
Net		8,497.880		

Annexure 5

Name of the Executing Agency - Local Self Government Department, Government of Rajasthan

Name of the Implementing Agency - Rajasthan Urban Sector Development Project

Name of the Project - Rajasthan Urban Sector Development Project - RUIDP - III

Loan No. - 3183IND

6. Funds Received from ADB

Give key terms and condition of the grant, including date of grant agreement, grant effectiveness date, key terms and conditions, disbursement schedule, commitment fee and interest rates etc.

in (INR)'000

ADB Source of Funds - Method of Withdrawal	Note Reference	During the current year	During the Previous Year	Cummulative Project to Date
ADB Loan-				
By Reimbursement Method	6.1	1913179.927	1750074.427	5910341.345
By Imprest Fund ¹	6.2			
By Direct Payment	6.3			
By Commitment Procedure	6.4			
ADB Loan Total		1913179.927	1750074.427	5910341.345
ADB Grant				
ADB Loan and Grant Total		1913179.927	1750074.427	5910341.345

¹ This should agree with the advances/replenishments net of refunds in Statement 6.2.

6.1 Funds Received from ADB through Reimbursement Method

In Appendix "B"


(Mohan Singh)
Financial Advisor


(Kumar Pal Gautam)
Project Director

Name of the Executing Agency - Local Self Government Department, Government of Rajasthan
Name of the Implementing Agency - Rajasthan Urban Sector Development Project
Name of the Project - Rajasthan Urban Sector Development Project - RUIDP - III
Loan No. - 3183IND

DISBURSEMENT CLAIMED UNDER REIMBURSEMENT PROCEDURE
REPORT FOR THE YEAR/PERIOD ENDED MARCH 31, 2020

in (INR) '000

W/A No.	SOE Sheet No.	Category	Total Amount Paid	ADB Financing %	Net Eligible Expense	Amount Reimbursed	Imprest Fund Replenished/Liquidated	Total Disbursement Using SOE Procedure
1	2	3	4	5	6 (4x5)	7	8	7 + 8 = 9
74	1	CIVIL WORKS	2903.507	73%	2119.560	2119.560		2,119.560
74	1	CONSULTING SERVICE	18615.052	100%	18615.052	18615.052		18,615.052
75	1	CIVIL WORKS	97369.709	73%	71079.888	71079.888		71,079.888
75	1	CONSULTING SERVICE	11826.896	100%	11826.896	11826.896		11,826.896
76	1	CIVIL WORKS	388732.776	73%	283774.926	283774.926		283,774.926
76	1	CONSULTING SERVICE	11502.327	100%	11502.327	11502.327		11,502.327
77	1	CIVIL WORKS	32080.763	73%	23418.957	23418.957		23,418.957
77	1	CONSULTING SERVICE	2663.451	100%	2663.451	2663.451		2,663.451
77	1	INCREMENTAL	29763.142	55%	16369.728	16369.728		16,369.728
79	1	CIVIL WORKS	45170.555	73%	32974.505	32974.505		32,974.505
79	1	CONSULTING SERVICE	11411.937	100%	11411.937	11411.937		11,411.937
78	1	CIVIL WORKS	6305.552	73%	4603.053	4603.053		4,603.053
78	1	CONSULTING SERVICE	1974.645	100%	1974.645	1974.645		1,974.645
78	1	INCREMENTAL	14950.954	55%	8223.025	8223.025		8,223.025
81	1	CIVIL WORKS	23278.904	73%	16993.600	16993.600		16,993.600
81	1	CONSULTING SERVICE	10715.734	100%	10715.734	10715.734		10,715.734
80	1	CONSULTING SERVICE	3900.026	100%	3900.026	3900.026		3,900.026
80	1	INCREMENTAL	8434.274	55%	4638.851	4638.851		4,638.851
82	1	CIVIL WORKS	16033.388	73%	11704.373	11704.373		11,704.373
83	1	CIVIL WORKS	176113.810	73%	128563.081	128563.081		128,563.081
83	1	CONSULTING SERVICE	11884.313	100%	11884.313	11884.313		11,884.313
86	1	CIVIL WORKS	6812.956	73%	4973.458	4973.458		4,973.458
86	1	CONSULTING SERVICE	1411.243	100%	1411.243	1411.243		1,411.243
86	1	INCREMENTAL	9508.007	55%	5229.404	5229.404		5,229.404
84	1	CIVIL WORKS	30080.544	73%	21958.797	21958.797		21,958.797
89	1	CIVIL WORKS	25586.71	73%	18678.298	18678.298		18,678.298
85	1	CONSULTING SERVICE	3390.944	100%	3390.944	3390.944		3,390.944
85	1	INCREMENTAL	7208.144	55%	3964.479	3964.479		3,964.479
88	1	CIVIL WORKS	116864.365	73%	85310.986	85310.986		85,310.986
87	1	CIVIL WORKS	30521.610	73%	22280.775	22280.775		22,280.775
90	1	CIVIL WORKS	62800.443	73%	45844.323	45844.323		45,844.323
90	1	CONSULTING SERVICE	23207.049	100%	23207.049	23207.049		23,207.049
92	1	CIVIL WORKS	281914.286	73%	205797.429	205797.429		205,797.429
92	1	CONSULTING SERVICE	11397.582	100%	11397.582	11397.582		11,397.582
91	1	CIVIL WORKS	10973.239	73%	8010.464	8010.464		8,010.464
91	1	CONSULTING SERVICE	3463.334	100%	3463.334	3463.334		3,463.334
91	1	INCREMENTAL	22759.972	55%	12517.985	12517.985		12,517.985
96	1	CIVIL WORKS	198142.039	73%	144643.688	144643.688		144,643.688
96	1	CONSULTING SERVICE	10947.091	100%	10947.091	10947.091		10,947.091
94	1	CIVIL WORKS	17263.761	73%	12602.546	12602.546		12,602.546
94	1	CONSULTING SERVICE	1467.476	100%	1467.476	1467.476		1,467.476
97	1	CONSULTING SERVICE	23833.69	100%	23833.690	23833.690		23,833.690
93	1	CONSULTING SERVICE	1337.248	100%	1337.248	1337.248		1,337.248
93	1	INCREMENTAL	11148.968	55%	6131.932	6131.932		6,131.932
95	1	CIVIL WORKS	34253.602	73%	25005.129	25005.129		25,005.129
99	1	CIVIL WORKS	158490.232	73%	115697.869	115697.869		115,697.869
98	1	CIVIL WORKS	5338.493	73%	3897.100	3897.100		3,897.100
98	1	CONSULTING SERVICE	1705.182	100%	1705.182	1705.182		1,705.182
98	1	INCREMENTAL	7852.026	55%	4318.614	4318.614		4,318.614
100	1	CIVIL WORKS	51162.075	73%	37348.315	37348.315		37,348.315
101	1	CIVIL WORKS	55683.946	73%	40649.281	40649.281		40,649.281
102	1	CIVIL WORKS	13564.254	73%	9901.905	9901.905		9,901.905
105	1	CIVIL WORKS	30045.052	73%	21932.888	21932.888		21,932.888
105	1	CONSULTING SERVICE	3193.987	100%	3193.987	3193.987		3,193.987
103	1	CIVIL WORKS	10922.013	73%	7973.069	7973.069		7,973.069
103	1	CONSULTING SERVICE	12435.578	100%	12435.578	12435.578		12,435.578
104	1	CIVIL WORKS	15564.458	73%	11362.054	11362.054		11,362.054
109	1	CIVIL WORKS	96924.988	73%	70755.241	70755.241		70,755.241
109	1	CONSULTING SERVICE	25801.747	100%	25801.747	25801.747		25,801.747
106	1	CIVIL WORKS	9057.264	73%	6611.803	6611.803		6,611.803
106	1	CONSULTING SERVICE	1359.733	100%	1359.733	1359.733		1,359.733
108	1	CIVIL WORKS	17432.216	73%	12725.518	12725.518		12,725.518
108	1	CONSULTING SERVICE	-995.873	100%	-995.873	-995.873		(995.873)
108	1	INCREMENTAL	16968.088	55%	9332.448	9332.448		9,332.448
107	1	CIVIL WORKS	10892.24	73%	7951.335	7951.335		7,951.335
110	1	CIVIL WORKS	160080.617	73%	116858.851	116858.851		116,858.851
		Total	2,575,404.334		1,913,179.927	1,913,179.927		1,913,179.927
		Total for [2018-19]	2,340,826.342		1,750,074.427	1,750,074.427		1,750,074.427

(Mohan Singh)
Financial Advisor

(Kumar Pet Gautam)
Project Director

Annexure 6

Name of the Executing Agency - Local Self Government Department, Government of Rajasthan

Name of the Implementing Agency - Rajasthan Urban Sector Development Project

Name of the Project - Rajasthan Urban Sector Development Project - RUIDP - III

Loan No. - 3183IND

6.2 Reconciliation of the Imprest Account and the bank Statement is given below

STATEMENT OF IMPREST ACCOUNT
FOR THE YEAR ENDED MARCH, 2020

	in (INR)'000	
	Prior Year	Current Year
Balance brought forward from previous period		
Add:		
Advance ¹		
Replenishment received during the year/period ¹		
Interest Earned		
Subtotal (A)		
Deduct:		
Payments made during the year/period		
Replenishment / Liquidation ¹		
Expenditure yet to be claimed		
Amount refunded during the year/period		
Closing Balance (B)		
As per bank statement (copy attached)		

6.2.1 The US \$ equivalent notational amount held at the RBI in respect of the above Imprest Account balance is NIL US \$ - Not Applicable

6.3 Details of Payments made directly by ADB are given below- Not Applicable

6.4 Details of payments made through commitment procedure- Not Applicable

6.5 Details of Loans- Annexure B


Financial Advisor


Project Director

Name of the Executing Agency - Local Self Government Department, Government of Rajasthan

Name of the Implementing Agency - Rajasthan Urban Sector Development Project

Name of the Project - Rajasthan Urban Sector Development Project - RUIDP - III

Loan No. - 3183IND

**DISBURSEMENT CLAIMED UNDER STATEMENT OF EXPENDITURE (SOE) PROCEDURE
REPORT FOR THE YEAR/PERIOD ENDED MARCH 31, 2020**

in (INR) '000

W/A No.	SOE Sheet No.	Category	Total Amount Paid	ADB Financing %1	Net Eligible Expense	Amount Reimbursed	Imprest Fund Replenished/ Liquidated	Total Disbursement Using SOE Procedure
1	2	3	4	5	6 (4x5)	7	8	7 + 8 = 9
74	1	CIVIL WORKS	2903.507	73%	2119.560	2119.560		2,119.560
74	1	CONSULTING SERVICE	18615.052	100%	18615.052	18615.052		18,615.052
77	1	CIVIL WORKS	32080.763	73%	23418.957	23418.957		23,418.957
77	1	CONSULTING SERVICE	2663.451	100%	2663.451	2663.451		2,663.451
77	1	INCREMENTAL	29763.142	55%	16369.728	16369.728		16,369.728
78	1	CIVIL WORKS	6305.552	73%	4603.053	4603.053		4,603.053
78	1	CONSULTING SERVICE	1974.645	100%	1974.645	1974.645		1,974.645
78	1	INCREMENTAL	14950.954	55%	8223.025	8223.025		8,223.025
80	1	CONSULTING SERVICE	3900.026	100%	3900.026	3900.026		3,900.026
80	1	INCREMENTAL	8434.274	55%	4638.851	4638.851		4,638.851
86	1	CIVIL WORKS	6812.956	73%	4973.458	4973.458		4,973.458
86	1	CONSULTING SERVICE	1411.243	100%	1411.243	1411.243		1,411.243
86	1	INCREMENTAL	9508.007	55%	5229.404	5229.404		5,229.404
85	1	CONSULTING SERVICE	3390.944	100%	3390.944	3390.944		3,390.944
85	1	INCREMENTAL	7208.144	55%	3964.479	3964.479		3,964.479
91	1	CIVIL WORKS	10973.239	73%	8010.464	8010.464		8,010.464
91	1	CONSULTING SERVICE	3463.334	100%	3463.334	3463.334		3,463.334
91	1	INCREMENTAL	22759.972	55%	12517.985	12517.985		12,517.985
94	1	CIVIL WORKS	17263.761	73%	12602.546	12602.546		12,602.546
94	1	CONSULTING SERVICE	1467.476	100%	1467.476	1467.476		1,467.476
93	1	CONSULTING SERVICE	1337.248	100%	1337.248	1337.248		1,337.248
93	1	INCREMENTAL	11148.968	55%	6131.932	6131.932		6,131.932
98	1	CIVIL WORKS	5338.493	73%	3897.100	3897.100		3,897.100
98	1	CONSULTING SERVICE	1705.182	100%	1705.182	1705.182		1,705.182
98	1	INCREMENTAL	7852.026	55%	4318.614	4318.614		4,318.614
105	1	CIVIL WORKS	30045.052	73%	21932.888	21932.888		21,932.888
105	1	CONSULTING SERVICE	3193.987	100%	3193.987	3193.987		3,193.987
106	1	CIVIL WORKS	9057.264	73%	6611.803	6611.803		6,611.803
106	1	CONSULTING SERVICE	1359.733	100%	1359.733	1359.733		1,359.733
108	1	CIVIL WORKS	17432.216	73%	12725.518	12725.518		12,725.518
108	1	CONSULTING SERVICE	-995.873	100%	-995.873	-995.873		(995.873)
108	1	INCREMENTAL	16968.088	55%	9332.448	9332.448		9,332.448
		Total	310292.826		215108.260	215108.260	-	215,108.260
		Total for [2018-19]	161,565.710		118,645.903	118,645.903		118,645.903


(Mohan Singh)
Financial Advisor


(Kumar Pal Gautam)
Project Director

Name of the Executing Agency - Local Self Government Department, Government of Rajasthan
Name of the Implementing Agency - Rajasthan Urban Sector Development Project
Name of the Project - Rajasthan Urban Sector Development Project - RUIDP - II
Loan No. - 3183IND

STATEMENT OF APPROPRIATION VS. ACTUAL

	For the current year ended 2019-20					For the Prior year ended 2018-19					Cumulative from [beginning of Project] to year to date			
	Budgeted Expenditures	Actual Expenditures	Utilization Percentage	Variance		Budgeted Expenditures	Actual Expenditures	Utilization Percentage	Variance		Program Budgeted Expenditures	Actual Expenditures	Utilization Percentage	Variance
	INR '000	INR '000	%	INR '000		INR '000	INR '000	%	INR '000		INR '000	INR '000	%	INR '000
Cost Categories														
Investment Costs														
Civil Works	2,250,828.594	1,982,731.405	88.09%	268,097.189		287,1675.298	2110190.953	73.48%	761,484.345		9,956,748.751	7,357,153.895	73.89%	1,029,581.534
Mechanical and Equipment														
Environment and Social Mitigation														
Consultants	196,405.471	196,405.471	100.00%	-		208148.542	206148.542	100.00%	-		798,958.954	798,958.954	100.00%	-
a. Project Management														
Others	-	-	-	-		14,1600	14,160	100.00%	-		190,360	190,360	100.00%	-
b. Capacity Development														
Others	-	-	-	-										
Others	-	-	-	-										
Subtotal														
Recurrent Costs	98,552.000	95,046.816	96.43%	3,515.184		91038.000	90750.579	99.68%	287.421		335,652.892	326,290.478	97.21%	3,802.605
Salaries														
Accommodation														
Equipment Operation and Maintenance														
Others	21,638.000	20,779.403	96.03%	858.597		18086.000	16976.056	93.86%	1,109.944		69,607.478	62,582.175	89.91%	1,968.541
Subtotal	2,567,434.065	2,294,963.095	89.39%	272,470.970		3,186,962.000	2,424,080.290	76.06%	762,881.710		11,161,158.435	8,545,175.860	76.56%	1,035,352.580
Total Payments		2,294,963.095					2,424,080.290					8,545,175.860		
Financing Charges During Implementation		322,895.958										322,895.958		
Total Project Cost	2,567,434.065	2,617,859.053	101.96%	(50,424.989)		3,186,962.000	2,424,080.290	76.06%	762,881.710		11,161,158.435	8,868,071.818	79.45%	2,293,086.617
Grand total of expenditures in USD (Millions)														



Project Director



Financial Advisor

Name of the Executing Agency - Local Self Government Department, Government of Rajasthan
 Name of the Implementing Agency - Rajasthan Urban Sector Development Project
 Name of the Project - Rajasthan Urban Sector Development Project - RIUDP - III
 Loan/Grant No. - 3183 IND
 FY 2019-20
EXPENDITURE BY OUTPUT COMPONENTS

in (INR) '000

Cost Category	Output-3: Water Supply			Output-4: Waste Water Supply			Output-5: Programme Management			Total Expenditure		
	Prior Year	Current Year	Cumulative to date	Prior Year	Current Year	Cumulative to date	Prior Year	Current Year	Cumulative to date	Prior Year	Current Year	Cumulative to date
Investment Costs												
Civil Works	729974.061	761792.698	3030099.190	1378306.741	1219848.270	4322758.635				2,108,280.802	1,981,640.968	7352857.825
Equipment												
Social Mitigation	865.985	506.002	2523.288	1044.166	584.435	1772.781				1,910.151	1,090.437	4296.069
Consultants												
Capacity Development												
Others												
Sub - Total (A)	730840.046	762,298.70	3,032,622.48	1379350.907	1220432.705	4324531.416	206162.702	175222.572	799149.314	2,316,353.655	2,179,136.876	8156303.208
Recurrent Costs												
Salaries												
Accommodation												
Equipment O & M												
Others												
Sub - Total (B)	0.000	0.000	0.000	0.000	0.000	0.000	16976.056	20779.403	62582.175	16,976.056	20,779.403	62582.175
Total Cost (C= A+B)	730,840.046	762,298.700	3,032,622.478	1,379,350.907	1,220,432.705	4,324,531.416	107726.635	115826.219	388872.651	107,726.635	115,826.219	388872.651
% of Total Project Cost							313.889.337	245.352.401	1,121,142.676	2,424,080.290	2,294,963.095	8,545,175.860

In (INR) '000

(Mohan Singh)
 Financial Advisor

(Kunwar Pal Gautam)
 Project Director

Rajasthan Urban Infrastructure Development Project

Amount released by CAAA in FY 2019-20

Loan 3183 IND

Amount in INR

WA No	WA Amount	WA Disbursed date	Amount released by CAAA	Date
WA074	20,734,612	4-Apr-19	20735000	10.04.2019
WA075	82,906,783	15-Apr-19	82907000	24.04.2019
WA076	295,277,254	6-May-19	337729000	14.05.2019
WA077	42,452,136	6-May-19		
WA078	14,800,723	4-Jun-19	14801000	07.06.2019
WA079	44,386,442	14-Jun-19	44386000	19.06.2019
WA080	8,538,877	1-Jul-19	8539000	03.07.2019
WA081	27,709,334	5-Jul-19	27709000	09.07.2019
WA082	11,704,373	12-Jul-19	11704000	16.07.2019
WA083	140,447,394	6-Aug-19	140447000	09.08.2019
WA084	21,958,797	5-Aug-19	21959000	07.08.2019
WA085	7,355,423	30-Aug-19	7355000	05.09.2019
WA086	11,614,105	9-Sep-19	33895000	17.09.2019
WA087	22,280,775	9-Sep-19		
WA088	85,310,987	19-Sep-19	85311000	23.09.2019
WA089	18,678,298	18-Sep-19	18678000	20.09.2019
WA090	69,051,372	9-Oct-19	69051000	11.10.2019
WA091	23,991,783	5-Nov-19	23992000	07.11.2019
WA092	217,195,011	8-Nov-19	217195000	13.11.2019
WA093	7,469,180	9-Dec-19	7469000	16.12.2019
WA094	14,070,022	6-Dec-19	14070000	16.12.2019
WA095	25,005,129	11-Dec-19	25005000	16.12.2019
WA096	155,590,780	17-Dec-19	206161000	20.12.2019
WA098	9,920,896	17-Dec-19		
WA101	40,649,280	17-Dec-19		
WA097	23,833,690	13-Dec-19	23834000	17.12.2019
WA099	115,697,870	18-Dec-19	153046000	23.12.2019
WA100	37,348,315	18-Dec-19		
WA102	9,901,905	20-Dec-19	9902000	27.03.2020
WA103	20,408,647	11-Feb-20	56898000	30.03.2020
WA104	11,362,054	11-Feb-20		
WA105	25,126,876	11-Feb-20		
WA106	7,971,536	4-Mar-20	7972000	30.03.2020
WA107	7,951,335	6-Mar-20	29013000	30.03.2020
WA108	21,062,093	6-Mar-20		
WA109	96,556,988	26-Mar-20	96557000	31.03.2020
Total	1,796,321,075		1796320000	
Difference due to round off			1,075	

(Mohan Singh)
Financial Advisor

(Kumar Pal Gautam)
Project Director

Name of the Executing Agency - Local Self Government Department, Government of Rajasthan
Name of the Implementing Agency - Rajasthan Urban Sector Development Project
Name of the Project - Rajasthan Urban Sector Development Project - RUIDP - III
Loan No. - 3183IND

DISBURSEMENT CLAIMED UNDER STATEMENT OF EXPENDITURE (SOE) PROCEDURE
REPORT FOR THE YEAR/PERIOD ENDED MARCH 31, 2020

in (INR) 000

W/A No.	SOE Sheet No.	Category	Total Amount Paid	ADB Financing %1	Net Eligible Expense	Amount Reimbursed	Imprest Fund Replenished/Liquidated	Total Disbursement Using SOE Procedure
1	2	3	4	5	6 (4x5)	7	8	7 + 8 = 9
74	1	CIVIL WORKS	2903.507	73%	2119.560	2119.560		2,119.560
74	1	CONSULTING SERVICE	18615.052	100%	18615.052	18615.052		18,615.052
75	1	CIVIL WORKS	97369.709	73%	71079.888	71079.888		71,079.888
75	1	CONSULTING SERVICE	11826.896	100%	11826.896	11826.896		11,826.896
76	1	CIVIL WORKS	388732.776	73%	283774.926	283774.926		283,774.926
76	1	CONSULTING SERVICE	11502.327	100%	11502.327	11502.327		11,502.327
77	1	CIVIL WORKS	32080.763	73%	23418.957	23418.957		23,418.957
77	1	CONSULTING SERVICE	2663.451	100%	2663.451	2663.451		2,663.451
77	1	INCREMENTAL	29763.142	55%	16369.728	16369.728		16,369.728
79	1	CIVIL WORKS	45170.555	73%	32974.505	32974.505		32,974.505
79	1	CONSULTING SERVICE	11411.937	100%	11411.937	11411.937		11,411.937
78	1	CIVIL WORKS	6305.552	73%	4603.053	4603.053		4,603.053
78	1	CONSULTING SERVICE	1974.645	100%	1974.645	1974.645		1,974.645
78	1	INCREMENTAL	14950.954	55%	8223.025	8223.025		8,223.025
81	1	CIVIL WORKS	23278.904	73%	16993.600	16993.600		16,993.600
81	1	CONSULTING SERVICE	10715.734	100%	10715.734	10715.734		10,715.734
80	1	CONSULTING SERVICE	3900.026	100%	3900.026	3900.026		3,900.026
80	1	INCREMENTAL	8434.274	55%	4638.851	4638.851		4,638.851
82	1	CIVIL WORKS	16033.388	73%	11704.373	11704.373		11,704.373
83	1	CIVIL WORKS	176113.810	73%	128563.081	128563.081		128,563.081
83	1	CONSULTING SERVICE	11884.313	100%	11884.313	11884.313		11,884.313
86	1	CIVIL WORKS	6812.956	73%	4973.458	4973.458		4,973.458
86	1	CONSULTING SERVICE	1411.243	100%	1411.243	1411.243		1,411.243
86	1	INCREMENTAL	9508.007	55%	5229.404	5229.404		5,229.404
84	1	CIVIL WORKS	30080.544	73%	21958.797	21958.797		21,958.797
89	1	CIVIL WORKS	25586.71	73%	18678.298	18678.298		18,678.298
85	1	CONSULTING SERVICE	3390.944	100%	3390.944	3390.944		3,390.944
85	1	INCREMENTAL	7208.144	55%	3964.479	3964.479		3,964.479
88	1	CIVIL WORKS	116864.365	73%	85310.986	85310.986		85,310.986
87	1	CIVIL WORKS	30521.610	73%	22280.775	22280.775		22,280.775
90	1	CIVIL WORKS	62800.443	73%	45844.323	45844.323		45,844.323
90	1	CONSULTING SERVICE	23207.049	100%	23207.049	23207.049		23,207.049
92	1	CIVIL WORKS	281914.286	73%	205797.429	205797.429		205,797.429
92	1	CONSULTING SERVICE	11397.582	100%	11397.582	11397.582		11,397.582
91	1	CIVIL WORKS	10973.239	73%	8010.464	8010.464		8,010.464
91	1	CONSULTING SERVICE	3463.334	100%	3463.334	3463.334		3,463.334
91	1	INCREMENTAL	22759.972	55%	12517.985	12517.985		12,517.985
96	1	CIVIL WORKS	198142.039	73%	144643.688	144643.688		144,643.688
96	1	CONSULTING SERVICE	10947.091	100%	10947.091	10947.091		10,947.091
94	1	CIVIL WORKS	17263.761	73%	12602.546	12602.546		12,602.546
94	1	CONSULTING SERVICE	1467.476	100%	1467.476	1467.476		1,467.476
97	1	CONSULTING SERVICE	23833.69	100%	23833.690	23833.690		23,833.690
93	1	CONSULTING SERVICE	1337.248	100%	1337.248	1337.248		1,337.248
93	1	INCREMENTAL	11148.968	55%	6131.932	6131.932		6,131.932
95	1	CIVIL WORKS	34253.602	73%	25005.129	25005.129		25,005.129
99	1	CIVIL WORKS	158490.232	73%	115697.869	115697.869		115,697.869
98	1	CIVIL WORKS	5338.493	73%	3897.100	3897.100		3,897.100
98	1	CONSULTING SERVICE	1705.182	100%	1705.182	1705.182		1,705.182
98	1	INCREMENTAL	7852.026	55%	4318.614	4318.614		4,318.614
100	1	CIVIL WORKS	51162.075	73%	37348.315	37348.315		37,348.315
101	1	CIVIL WORKS	55683.946	73%	40649.281	40649.281		40,649.281
102	1	CIVIL WORKS	13564.254	73%	9901.905	9901.905		9,901.905
105	1	CIVIL WORKS	30045.052	73%	21932.888	21932.888		21,932.888
105	1	CONSULTING SERVICE	3193.987	100%	3193.987	3193.987		3,193.987
103	1	CIVIL WORKS	10922.013	73%	7973.069	7973.069		7,973.069
103	1	CONSULTING SERVICE	12435.578	100%	12435.578	12435.578		12,435.578
104	1	CIVIL WORKS	15564.458	73%	11362.054	11362.054		11,362.054
109	1	CIVIL WORKS	96924.988	73%	70755.241	70755.241		70,755.241
109	1	CONSULTING SERVICE	25801.747	100%	25801.747	25801.747		25,801.747
106	1	CIVIL WORKS	9057.264	73%	6611.803	6611.803		6,611.803
106	1	CONSULTING SERVICE	1359.733	100%	1359.733	1359.733		1,359.733
108	1	CIVIL WORKS	17432.216	73%	12725.518	12725.518		12,725.518
108	1	CONSULTING SERVICE	-995.873	100%	-995.873	-995.873		(995.873)
108	1	INCREMENTAL	16968.088	55%	9332.448	9332.448		9,332.448
107	1	CIVIL WORKS	10892.24	73%	7951.335	7951.335		7,951.335
110	1	CIVIL WORKS	160080.617	73%	116858.851	116858.851		116,858.851
		Total	2,575,404.334		1,913,179.927	1913179.927	-	1,913,179.927
		Total for [2018-19]	2,340,826.342		1,750,074.427	1,750,074.427		1,750,074.427

Place: Jaipur
Date: 31/08/2020

(Mohan Singh)
Financial Advisor

(Kumar Pal Gautam)
Project Director

Name of the Country -INDIA

Executing Agency - Department of Local Self Govt. (Govt. of Rajasthan)

Implementing Agency - Rajasthan Urban Infrastructure Development Project (RUIDP)

Loan No: -3183-IND

NOTE TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2020

1. PROJECT NATURE AND ACTIVITIES

1.1 Description of the Project — Under Project Loan component, water management works in six project cities namely Sriganganagar, Hanumangarh, Jhunjhunu, Pali, Bhilwara (sewerage only) and Tonk are included. Main work under the project will be related to water supply distribution network improvement; sewerage system including sewerage network and treatment plant; house service connections in water supply and sewerage sectors; recycling of waste water and digital networking etc.

Nature of activity — development of urban infrastructure, e.g., water supply, waste water management

Commencement and expected completion date—11.09.2015 and 30.06.2020

Location—Under Project Loan:-Sriganganagar, Hanumangarh, Jhunjhunu, Pali, Bhilwara (sewerage only) and Tonk.

1.2 Give Legislative Framework - Not Applicable.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with approved accounting standards, as applicable in India. This refers to the cash basis of accounting applied with due regard to the General Financial Rules, PWD Codes, Treasury Codes, and similar financial rules and codes as are in effect and applicable to the operations of the Project.

3. SIGNIFICANT ACCOUNTING POLICY

3.1 Financial Statements

The PFS include:-

- a. The statements of cash receipts and payments of the Project for the period beginning from 1 April, 2019 to 31 March, 2018, showing the funds received from Asian Development Bank and Government of Rajasthan separately, and the statement of uses of funds by Project activities as specified in the Project Agreement.
- b. The Statement of Expenditure by Category and Financer showing share of ADB and the Government share by project activities specified in the Project Agreement.
- c. Statement of Disbursement specifying therein the funds claimed during the year from ADB and Borrower's share of the total expenditure claimed.
- d. Accounting policies and explanatory notes (including additional accounting policies and disclosures), covering details of Government budgeting and funding mechanism, funds received from ADB, details of grants received, if any.
- e. Disbursements claimed under SOE Procedure.
- f. Statement of Appropriation vis Actual including therein the actual expenditure incurred on the project vis a vis budgeted expenditure-for the year and year to date and;
- g. Statement of Expenditure by Output Components

3.2 Basic of Measurement

Financial Statement has been prepared under the historical cost convention and on cash basis of accounting. Expenses incurred on the Project are recognized on the cash basis of accounting. Additionally, the Project expenditure is disclosed in the statement of receipts and payments as "Investment costs" by project activities. Amount of expenditure is taken from statement of expenditure which has been verified by Accountant General Office, Rajasthan. Amount withheld from contractor's payment and remitted to deposit head included in project cost. This amount will be claimed from ADB when actual payment will made to contractor.

3.3 Changes in accounting policies –

There have been no changes in the accounting policies for preparation of Project Financial Statement.

3.4.1 Fund Flow Mechanism

Describe the fund flow mechanism; in particular, whether the IA/EA control funds or whether all payments are centralized — Fund flow mechanism are controlled by EA and all payments are made at PMU/ PIU's level.

The total expenditure incurred during the year is being paid from the budget provided by GoR. All eligible expenditure is being claimed from ADB under reimbursement method at specified percentage mentioned in loan agreement.

3.5 Advance and other receivables

Describe treatment of advance against expenditure - Advance as and when paid are consider as expenditure in the SOE & enclose annexure and any recovery in the interim payment certificate, the net amount paid after recovery are consider as expenditure.

3.6 Cash & Cash Equivalent - Cash equivalent comprise (define components of cash). Explain if the entity controls unspent advances, only petty cash, or has a nil balance, as applicable — All payments are made through state treasury only. No cash balance is maintained.

3.7 Accrued and other liabilities – Not Applicable

3.8 Income- There is no income to be recognized.

3.9 Foreign currency transaction and translation

(a) **Function and presentation currency** - Items included in the financial statements of the project are measured using the currency of the primary economic environment in which the entity operates (function currency), which is the Indian Rupees (INR).

(b) **Transaction and balance** - No transaction if foreign currency

3.10 Allocation of Common Costs - Refer Annexure 10.

3.11 Interest Expenses and Financial Charges - Interest, Commitment Charges and other charges related to loan are included in the APFS treated as project cst.

4. FUND RECEIVED FROM THE GOVERNMENT

Government of Rajasthan provides fund to Rajasthan Urban Infrastructure Development Project base on the executing program submitted through budgetary support.


Details of fund provided are as under:-

In INR('000)			
Particulars	Current Year	Previous Year	Cumulative year to date
Government counterpart funding amount reimbursable to Government.	2617859.053	2424080.290	8868071.818

5. Date of Authorization

These financial statements have been authorized for the issue by the management of Rajasthan Urban Infrastructure Development Project on 31/08/2020

For Rajasthan Urban Infrastructure Development Project


(Mohan Singh)
Financial Advisor


(Kumar Pal Gautam)
Project Director

CIN: U74999RJ2004SGC019961

Office of RUDSICO, External Aided Project (RUIDP)

Rajasthan Urban Drinking Water Sewerage and Infrastructure Corporation Ltd

Branch Address: - AVS Building, Jawahar Circle, JLN Marg, Jaipur - 302017

Ph. - 141 2721966 Fax No. 141 2721919

E-mail:- mail.ruidp@rajasthan.gov.in Website: - www.ruidp.rajasthan.gov.in



181

Management Assertion Letter

To,
Sr. Dy. Accountant General/(G.S.S.-I)
O/o the Principal Accountant General (GSSA) Raj.
Janpath, Jaipur

This assertion letter is provided in connection with your audit of the financial statement of the ADB Loan 3183 for the year ended 31-03-2020. We acknowledge our responsibility for the fair presentation of the financial statements in accordance with the cash basis of accounting followed by the Government of India, and we confirm, to the best of our knowledge and belief, the following representations made to your during your audit:

- The project financial statements are free of material misstatements, including omissions.
- Project funds have been used for the purposes for which they were provided.
- Project expenditures are eligible for financing under the Loan/Credit agreement.
- 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.
- We have made available to your all books of account and supporting documentation relation to the project.
- The project has complied with the conditions of all relevant legal agreements, including the Financing Agreement, the Project Agreement, the Project Appraisal Document, the Minutes of Negotiations, and the Borrower's Project Implementation Plan.

.....
(Project Director, RUIDP)

.....
(Financial Advisor, RUIDP)

Name of the Executing Agency - Local Self Government Department, Government of Rajasthan
Name of the Implementing Agency - Rajasthan Urban Sector Development Project
Name of the Project - Rajasthan Urban Sector Development Project - RUIDP - III
Grant No. - 0413IND

STATEMENT OF RECEIPTS AND PAYMENTS
REPORT FOR THE YEAR/PERIOD ENDED MARCH 31, 2020

in (INR) '000

Particulars	Note Reference	During the Current Year	During the Previous Year	Cumulative Project to Date
		for 12 month period	for 12 month period	As at [end of CURRENT year]
Opening balance¹ (A)		-	-	-
Receipts				
Funds received from Government ²	Note 1-B	(8,141.065)	3,936.346	6,009.547
ADB Loan ³				-
ADB Grant ³	Note 1-A	76,086.000	20,486.000	109,460.000
Co-financier 1				-
Co-financier 2		-	-	-
Beneficiary contribution (if any)		-	-	-
Other receipts such as interest income, sale from disposals of fixed assets, etc.		-	-	-
Total Receipts (B)		67,944.935	24,422.346	115,469.547
Total (C = A + B)		67,944.935	24,422.346	115,469.547
Payments				
Investment Costs⁴				
Civil Works		63,109.263	19,618.009	82,727.272
Mechanical and Equipment				-
Environment and Social Mitigation				-
Consultants	Note 2			-
a. Project Management		4,835.672	4,804.337	32,742.275
b. Capacity Development				-
Others				-
Subtotal (D)		67,944.935	24,422.346	115,469.547
Recurrent Costs				
Salaries		-	-	-
Accommodation		-	-	-
Equipment Operation and Maintenance		-	-	-
Others		-	-	-
Subtotal (E)		-	-	-
Total Payments		67,944.935	24,422.346	115,469.547
Financing Charges During Implementation (F)				-
Total Project Cost (G = D + E + F)		67,944.935	24,422.346	115,469.547
Closing Balance (C - G)		-	-	-

¹ If cash balance are controlled by the entity, indicating cash balance, imprest account and SGIA balance separately

² These will include external assistance received by Government for the project.

³ This shall include amounts received in the Bank Account as well as amounts deemed to be received against direct payments made by ADB to the suppliers of goods and services under Direct Payment procedure and Commitment Letter procedure

⁴ Expenditure categories are based on the cost allocation table as per Loan/Grant Agreement

Place: Jaipur

Date: 31/08/2020

(Mohan Singh)
Financial Advisor

(Kumar Pal Gautam)
Project Director

Note 1-A: ADB Grant (Annexure A)	During the Current Year	During the Previous Year
Amount to be received	76,084.998	20,485.158
Less : Rounded Off	(1.002)	(0.842)
Details as per Annexure A (Amount released by AAAD)	76,086.000	20,486.000
Note 1-B: Fund received from GoR	During the Current Year	During the Previous Year
Total Expenditure	67,944.935	24422.346
Less :- Amount released by CAAA	76,086.000	20486.000
Fund received from GoR	(8,141.065)	3,936.346

Note 2: Details of Investment costs:	During the Current Year	During the Previous Year
Consulting services - IPE (BMGF)	4,835.672	4,804.337
Works-Phulera	16,056.556	10,904.989
Works-Lalsot	26,741.862	8,713.020
Works-Khandela	20,310.845	
Total	67,944.935	24,422.346

Name of the Executing Agency - Local Self Government Department, Government of Rajasthan
Name of the Implementing Agency - Rajasthan Urban Sector Development Project
Name of the Project - Rajasthan Urban Sector Development Project - RUIDP - III
Grant No. - 0413IND

**STATEMENT OF EXPENDITURE BY CATEGORY AND FINANCIER
REPORT FOR THE YEAR/PERIOD ENDED MARCH 31, 2020**

in (INR) '000								
Particulars	ADB ⁴			Co-Financier		Government		Total Expenditure 8
	Percentage of financing ¹	Actual Expenditure		Actual Expenditure		Actual Expenditure		
		Amount 2	% 3	Amount 4	% 5	Amount 6	% 7	
Investment Costs²								
Civil Works	100%	63,016.720	100%	-	-	-	0%	63,016.720
Civil Works-Others ⁵						92.543	100%	92.543
Mechanical and Equipment								
Environment and Social Mitigation								
Consultants								
a. Project Management	100%	4,835.672	100%	-		-	0%	4,835.672
b. Capacity Development	100%							
c. Others	100%							
d. Others-								
		67,852.392		-		92.543		67,944.935
Recurrent Costs								
Salaries		-	0%			-	0%	-
Accommodations								
Equipment Operations and Maintenance								
Others		-	0%			-	0%	-
Subtotal (B)		-		-		-		-
Total Cost (C=A+B)³		67,852.392		-		92.543		67,944.935
%Total Project Cost		99.86%				0.14%		
Total Project Cost for [2018-19]								24,422.346

¹ The financing percentages for ADB funds should directly correlate to the financing percentages in the allocation table(s) of the financing agreement(s).

² Expenditure categories are based on the cost allocation table as per Loan/Grant Agreement

³ The figures shown against various categories of expenditure should agree with the current year's payment in Annexure 1, Statement of Receipts and Payments.

⁴ This shall include total expenditure claimed from ADB under various disbursement procedures, i.e. direct payment, reimbursement, imprest account and commitment letter.

⁵ Amount withheld from contractor's payment and remitted to deposit head. This amount will be claimed when actual payment will be made to contractor.

Date: 31/08/2020

(Mohan Singh)
Financial Advisor

(Kumar Pal Gautam)
Project Director

Name of the Executing Agency - Local Self Government Department, Government of Rajasthan

Name of the Implementing Agency - Rajasthan Urban Sector Development Project

Name of the Project - Rajasthan Urban Sector Development Project - RUIDP - III

Grant No. - 0413IND

FOR THE YEAR ENDED MARCH 31, 2020

Statement of Disbursement

Details of the disbursement by method are given below:

in (INR) '000

Statement of Disbursement	Note	Current Year	Prior Year	Cumulative Project to Date
ADB Fund claimed during the year				
Reimbursement ³	Annex 5	76,084.998	12,204.657	109458.648
Imprest Fund ³		-		
Direct Payment		-		
Commitment Letter		-		
Subtotal	(A)	76,084.998	12,204.657	109,458.648
Total Expenditure made during the year¹	(B)	67,944.935	24,422.346	115,469.547
Less:				
Expenditure not yet claimed ⁴	(C)	(8,232.606)	12,217.689	5,918.356
Borrower's share ²	(D)	92.543	-	92.543
Total Eligible Expenditure claimed (B – C – D = E = A)	(E)	76084.998	12204.657	109,458.648

¹ The total expenditure as per Statement of Receipts and Payments.

² This should tally with the Government share included in Statement of Expenditure by category and financier (Column 6). This amount will be claimed from from ADB when actual paymnt will made to contractor

³ Includes both claims using SOE and full supporting documentation and amount actual disbursed by ADB.

⁴ Includes amount claims lodged with ADB but pending for disbursement and Amounts as reduced by eligible amount of expenditure pertains to last year but disbursed by ADB in current year.

Date: 31/08/2020

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(Mohan Singh)
Financial Advisor

(Kumar P. Gautam)
Project Director

Note -C-Expenditure yet to be claimed		
BMGF	2236472	WA012
Lalsot	657691	WA012
Khandela	3024193	WA012
Total	5918.356	
Less:-Amount relates to PY disbursed in CY	14150.962	
	-8232.606	

Annexure 5

Name of the Executing Agency - Local Self Government Department, Government of Rajasthan

Name of the Implementing Agency - Rajasthan Urban Sector Development Project

Name of the Project - Rajasthan Urban Sector Development Project - RUIDP - III

Grant No. - 0413IND

6. Funds Received from ADB

Give key terms and condition of the grant, including date of grant agreement, grant effectiveness date, key terms and conditions, disbursement schedule, commitment fee and interest rates etc.

in (INR)'000

ADB Source of Funds - Method of Withdrawal	Note Reference	During the current year	During the Previous Year	Cummulative Project to Date
ADB Grant-				
By Reimbursement Method	6.1	76084.998	12204.657	109458.648
By Imprest Fund ¹	6.2			
By Direct Payment	6.3			
By Commitment Procedure	6.4			
ADB Loan Total		76084.998	12204.657	109458.648
ADB Grant				
ADB Loan and Grant Total		76084.998	12204.657	109458.648

¹ This should agree with the advances/replenishments net of refunds in Statement 6.2.

6.1 Funds Received from ADB through Reimbursement Method

In Appendix "B"


(Mohan Singh)
Financial Advisor


(Kumar Pal Gautam)
Project Director

Annexure 6

Name of the Executing Agency - Local Self Government Department, Government of Rajasthan

Name of the Implementing Agency - Rajasthan Urban Sector Development Project

Name of the Project - Rajasthan Urban Sector Development Project - RUIDP - III

Grant No. - 0413IND

6.2 Reconciliation of the Imprest Account and the bank Statement is given below

STATEMENT OF IMPREST ACCOUNT
FOR THE YEAR ENDED MARCH, 2020

	in (INR)'000	
	Prior Year	Current Year
Balance brought forward from previous period		
Add:		
Advance ¹		
Replenishment received during the year/period ¹		
Interest Earned		
Subtotal (A)		
Deduct:		
Payments made during the year/period		
Replenishment ILiquidation ¹		
Expenditure yet to be claimed		
Amount refunded during the year/period		
Closing Balance (B)		
As per bank statement (copy attached)		

6.2.1 The US \$ equivalent notational amount held at the RBI in respect of the above Imprest Account balance is NIL US \$ - Not Applicable

6.3 Details of Payments made directly by ADB are given below- Not Applicable

6.4 Details of payments made through commitment procedure- Not Applicable

6.5 Details of Grants- Annexure B


Financial Advisor


Project Director

Name of the Executing Agency - Local Self Government Department, Government of Rajasthan
 Name of the Implementing Agency - Rajasthan Urban Sector Development Project
 Name of the Project - Rajasthan Urban Sector Development Project - RUIDP - III
 Grant No. - 0413IND

NOTES TO THE FINANCIAL STATEMENTS
DISBURSEMENT CLAIMED UNDER STATEMENT OF EXPENDITURE (SOE) PROCEDURE
FOR THE YEAR ENDED MARCH 31, 2020

in (INR) '000

W/A No.	SOE Sheet No.	Category	Total Amount Paid 4	ADB Financing % ¹ 5	Net Eligible Expense 6 (4x5)	Amount Reimbursed 7	Imprest Fund Replenished/ Liquidated 8	Total Disbursement Using SOE Procedure 7 + 8 = 9
WA006	2	1 3101-CONSULTANTS	3262.418	100%	3262.418	3262.418		3262.418
WA006		1 3201-CIVIL WORKS-SANITATION	10505.218	100%	10505.218	10505.218		10505.218
WA007		1 3101-CONSULTANTS	202.381	100%	202.381	202.381		202.381
WA007		1 3201-CIVIL WORKS-SANITATION	18833.980	100%	18833.980	18833.980		18833.980
WA009		1 3201-CIVIL WORKS-SANITATION	10033.738	100%	10033.738	10033.738		10033.738
WA009		1 3101-CONSULTANTS	1428.902	100%	1428.902	1428.902		1428.902
WA010		1 3101-CONSULTANTS	967.917	100%	967.917	967.917		967.917
WA010		1 3201-CIVIL WORKS-SANITATION	9108.612	100%	9108.612	9108.612		9108.612
WA011		1 3201-CIVIL WORKS-SANITATION	13068.926	100%	13068.926	13068.926		13068.926
		Total	67,412.092		67,412.092	67,412.092		67,412.092
		Total for [prior year]	12,204.657		12,204.657	12,204.657		12,204.657

¹ The financing percentages within the table for ADB funds are as per loan agreement Schedule 3.

0

Date: 31/08/2020

(Mohan Singh)
Financial Advisor

(Kumar Pal Gautam)
Project Director

Name of the Executing Agency - Local Self Government Department, Government of Rajasthan
Name of the Implementing Agency - Rajasthan Urban Sector Development Project
Name of the Project - Rajasthan Urban Sector Development Project - RUIDP - III
Grant No. - 0413IND

STATEMENT OF APPROPRIATION VS. ACTUAL

Cost Categories	For the current year ended 2019-20				For the Prior year ended 2018-19				Cumulative from beginning of Project] to year to date			
	Budgeted Expenditures	Actual Expenditures	Utilization Percentage	Variance	Budgeted Expenditures	Actual Expenditures	Utilization Percentage	Variance	Program Budgeted Expenditures	Actual Expenditures	Utilization Percentage	Variance
	INR '000	INR '000	%	INR '000	INR '000	INR '000	%	INR '000	INR '000	INR '000	%	INR '000
Investment Costs												
Civil Works	63,109.263	63,109.263	100.00%	-	19618.009	19618.0090	100.00%	-	82727.272	82,727.272	100.00%	-
Mechanical and Equipment												
Environment and Social Mitigation												
Consultants												
a. Project Management	4,835.672	4,835.672	100.00%	-	4804.337	4804.337	100.00%	-	32,742.275	32,742.275	100.00%	-
b. Capacity Development												
Others												
Subtotal												
Recurrent Costs												
Salaries												
Accommodation												
Equipment Operation and Maintenance												
Others												
Subtotal	67,944.935	67,944.935	100.00%	-	24,422.346	24,422.346	100.00%	-	115,469.547	115,469.547	100.00%	-
Total Payments		67,944.935				24,422.346				115,469.547		
Financing Charges During Implementation												
Total Project Cost	67,944.935	67,944.935	100.00%	-	24,422.346	24,422.346	100.00%	-	115,469.547	115,469.547	100.00%	-
Grand total of expenditures in USD (Millions)												

0

Date: 21/08/2020

(Mohan Singh)
Financial Advisor

(Kumar Del Gautam)
Project Director

EXPENDITURE BY OUTPUT COMPONENTS

[illegible]

(Mohan Singh)
Financial Advisor


(Kumar Pal Gauram)
Project Director

Annexure A					
Rajasthan Urban Infrastructure Development Project					
Gratn-0413					
(Amount in INR)					
Amount released by CAAA during 2019-20					
Appl No.	WA Appl Amount	ADB Disb. Date	Amount Release	Release Date	Remarks
WA-6	13,767,636.00	7-May-19	13,768,000.00	14-May-19	
WA-7	19,036,361.00	28-Jun-19	19,036,000.00	3-Jul-19	
WA -8	8,672,906.00	13-Aug-19	8,673,000.00	20-Aug-19	
WA-9	11,462,640.00	3-Oct-19	11,463,000.00	10-Oct-19	
WA-10	10,076,529.00	7-Nov-19	10,077,000.00	13-Nov-19	
WA-11	13,068,926.00	20-Dec-19	13,069,000.00	27-Mar-20	
Total	76,084,998.00		76,086,000.00		


(Mohan Singh)
 Financial Advisor


(Kumar Pal Gautam)
 Project Director

Annexure B			
Rajasthan Urban Infrastructure Development Project			
ADB disbursement details for the year 2019-20 for Loan 3183-IND			
(Amount in INR)			
Appl No.	WA Appl Amount	ADB Disb. Date	Remarks
WA-6	13,767,636.00	7-May-19	
WA-7	19,036,361.00	28-Jun-19	
WA-8	8,672,906.00	13-Aug-19	
WA-9	11,462,640.00	3-Oct-19	
WA-10	10,076,529.00	7-Nov-19	
WA-11	13,068,926.00	20-Dec-19	
Total	76,084,998.00		


(Mohan Singh)
 Financial Advisor


(Kumar Pal Gautam)
 Project Director

Name of the Country -INDIA

Executing Agency - Department of Local Self Govt. (Govt. of Rajasthan)

Implementing Agency - Rajasthan Urban Infrastructure Development Project (RUIDP)

Grant No: -0413-IND

NOTE TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2020

1. PROJECT NATURE AND ACTIVITIES

- 1.1 Description of the Project** — Faecal Sludge & Septage Management has been prepared along consensus for three identified pilots projects of FSSM in Lalsot, Khandela and twin towns Sambhar & Phulera.

Nature of activity — Faecal Sludge & Septage Management.

Commencement and expected completion date—11.09.2015 and 30.06.2020

Location— Lalsot, Khandela and twin towns Sambhar & Phulera.

- 1.2 Give Legislative Framework** - Not Applicable.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with approved accounting standards, as applicable in India. This refers to the cash basis of accounting applied with due regard to the General Financial Rules, PWD Codes, Treasury Codes, and similar financial rules and codes as are in effect and applicable to the operations of the Project.

3. SIGNIFICANT ACCOUNTING POLICY

3.1 Financial Statements

The PFS include:-

- a. The statements of cash receipts and payments of the Project for the period beginning from 1 April 2019 to 31 March 2020, showing the funds received from Asian Development Bank and Government of Rajasthan separately, and the statement of uses of funds by Project activities as specified in the Project Agreement.
- b. The Statement of Expenditure by Category and Financer showing share of ADB and the Government share by project activities specified in the Project Agreement.
- c. Statement of Disbursement specifying therein the funds claimed during the year from ADB and Borrower's share of the total expenditure claimed.
- d. Accounting policies and explanatory notes (including additional accounting policies and disclosures), covering details of Government budgeting and funding mechanism, funds received from ADB, details of grants received, if any.
- e. Disbursements claimed under SOE Procedure.
- f. Statement of Appropriation vis Actual including therein the actual expenditure incurred on the project vis a vis budgeted expenditure-for the year and year to date and;
- g. Statement of Expenditure by Output Components

3.2 Basic of Measurement

Financial Statement has been prepared under the historical cost convention and on cash basis of accounting. Expenses incurred on the Project are recognized on the cash basis of accounting. Additionally, the Project expenditure is disclosed in the statement of receipts and payments as "Investment costs" by project activities.

Amount of expenditure is taken from statement of expenditure which has been verified by Accountant General Office, Rajasthan. Amount withheld from contractor's payment and remitted to deposit head included in project cost. This amount will be claimed from ADB when actual payment will made to contractor.

- 3.3 Changes in accounting policies** - There have been no changes in the accounting policies for preparation of Project Financial Statement.

3.4.1 Fund Flow Mechanism

Describe the fund flow mechanism; in particular, whether the IA/EA control funds or whether all payments are centralized — Fund flow mechanism are controlled by EA and all payments are made at PMU/ PIU's level.

3.5 Advance and other receivables

Describe treatment of advance against expenditure - Advance as and when paid are consider as expenditure in the SOE & enclose annexure and any recovery in the interim payment certificate, the net amount paid after recovery are consider as expenditure.

3.6 Cash & Cash Equivalent

Cash equivalent comprise (define components of cash). Explain if the entity controls unspent advances, only petty cash, or has a nil balance, as applicable — All payments are made through state treasury only. No cash balance is maintained.

3.7 Accrued and other liabilities – Not Applicable

3.8 Income - There is no income to be recognized.

3.9 Foreign currency transaction and translation

(a) Function and presentation currency

Items included in the financial statements of the project are measured using the currency of the primary economic environment in which the entity operates (function currency), which is the Indian Rupees (INR).

(b) Transaction and balance - No transaction if foreign currency

3.10 Allocation of Common Costs - Refer Annexure 10

3.11 Interest Expenses and Financial Charges - Not Applicable

4. FUND RECEIVED FROM THE GOVERNMENT

Government of Rajasthan provides fund to Rajasthan Urban Infrastructure Development Project base on the executing program submitted through budgetary support.

Details of fund provided are as under:-

Particulars	Current Year	Previous Year	In INR('000)
			Cumulative year to date
Government counterpart funding amount reimbursable to Government.	67944.935	24422.346	115469.547

5. Date of Authorization

These financial statements have been authorized for the issue by the management of Rajasthan Urban Infrastructure Development Project on 31.08.2020

For Rajasthan Urban Infrastructure Development Project

(Mohan Singh)
Financial Advisor

(Kumar Pal Gautam)
Project Director

CIN: U74999RJ2004SGC019961



Office of RUDSICO, External Aided Project (RUIDP)

Rajasthan Urban Drinking Water Sewerage and Infrastructure Corporation Ltd

Branch Address: - AVS Building, Jawahar Circle, JLN Marg, Jaipur - 302017

Ph. - 141 2721966 Fax No. 141 2721919


E-mail:- mail.ruidp@rajasthan.gov.in Website: - www.ruidp.rajasthan.gov.in

Management Assertion Letter

To,
Sr. Dy. Accountant General/(G.S.S.-I)
O/o the Principal Accountant General (GSSA) Raj.
Janpath, Jaipur

This assertion letter is provided in connection with your audit of the financial statement of the Grant 0413 for the year ended 31-03-2020. We acknowledge our responsibility for the fair presentation of the financial statements in accordance with the cash basis of accounting followed by the Government of India, and we confirm, to the best of our knowledge and belief, the following representations made to your during your audit:

- The project financial statements are free of material misstatements, including omissions.
- Project funds have been used for the purposes for which they were provided.
- Project expenditures are eligible for financing under the Loan/Credit agreement.
- 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.
- We have made available to your all books of account and supporting documentation relation to the project.
- The project has complied with the conditions of all relevant legal agreements, including the Financing Agreement, the Project Agreement, the Project Appraisal Document, the Minutes of Negotiations, and the Borrower's Project Implementation Plan.


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(Project Director, RUIDP)


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(Financial Advisor, RUIDP)

t Director