

भारतीय गैर न्यायिक

पचास
रुपये

रु.50

भारत



सत्यमेव जयते

INDIA

FIFTY
RUPEES

Rs.50

INDIA NON JUDICIAL
DECLARATION



BZ 730396

राजस्थान RAJASTHAN

I, **Naveen Kumar Barjatya** Son of Sh. Shanti Lal Barjatya aged 55 years R/o B-12, Lotus Villa, Near Akshay Patra, Jagatpura, Jaipur, Rajasthan-302017 Deputy Commissioner (Resource Mobilization and Coordination) of Jaipur Development Authority, Jaipur duly authorized by the promoter of the proposed Project do hereby solemnly declare, undertake and state as under:-

1. That our project **"GENERAL WAREHOUSING SCHEME ZONE-11"** situated at Khasra No-811, 812, 813, 814, 815, 986, 988, 989, 997, 998, 999, 1000, 1001, 1001/1, 1002, 1003 Village-Siraani May Ganpatpura, Tehsil-Sanganer, District-Jaipur, State-Rajasthan is a new project.
2. That in pursuant to section 3 of the Act, we have not advertise, market, book, sell or offer for sale, or invite person to purchase in any manner any plot/unit of the project and not accepted any advance payment and booking from the allottees towards any plot/unit of the said project till date of signing this declaration and even will not take till the time we get our RERA Registration number.
3. That if any contradiction arises in the future **JAIPUR DEVELOPMENT AUTHORITY, JAIPUR** will be responsible for it.

उपायुक्त जैन-11
जयपुर विकास प्राधिकरण
जयपुर

ATTESTED
NOTARY PUBLIC
JAIPUR RAJASTHAN (INDIA)
18 JUN 2025

**NAVEEN KUMAR
BARJATYA**

उपायुक्त
(संसाधन विकास एवं समन्वय)
जयपुर विकास प्राधिकरण, जयपुर

711 (पञ्चम) का प्रमाण

पुस्तक का मूल्य ०८

क्रेता का नाम रमेश कुमार

पिता का नाम रमेश कुमार

निवास स्थान

पुस्तक खरीदने का जाहज़ तारीख मसबूत
में का मूल्यांकन

7 JUN 2020



इय्याम सुन्दर गुप्ता
ला. स्टाम्प विक्रेता ला-६/१५
८-१५, ज.प.न. स्टाम्प विक्रेता
बालकलाप प्रकाशन

राजस्थान स्टाम्प अधिनियम, १९९८ के अन्तर्गत स्थापित शक्ति पर प्रसारित अधिभार	
१. आद्याभूत सम्पत्तियों का मूल्यांकन हेतु	(स्थान) दिनांक - ०८/०६/२०२०
२. गान और जगदीश मन्त्रालय के दिनांक हेतु / शक्तिगत अधिनियम के दिनांक हेतु	०८/०६/२०२०
के दिनांक हेतु (आर. जे. ०८/०६/२०२०)	०८/०६/२०२०
अधीनस्थ अधिकारी (स्थान) दिनांक	०८/०६/२०२०



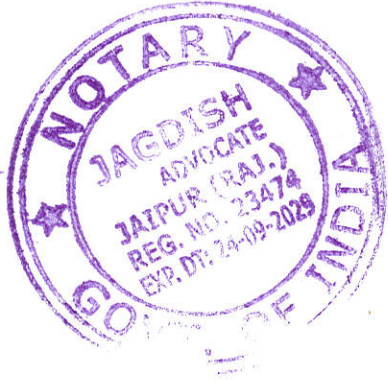
Deputy Commissioner
(Resource Mobilization and Coordination)
Jaipur Development Authority, Jaipur
duly authorized by Secretary JDA, vide

letter no. **जविप्रा/ उपा/ जोन-**

12/2021/डी-1924 dated 24.06.2021

VERIFICATION

I, **Naveen Kumar Barjatya** Son of Sh. Shanti Lal Barjatya aged 55 years R/o B-12, Lotus Villa, Near Akshay Patra, Jagatpura, Jaipur, Rajasthan-302017 Deputy Commissioner (Resource Mobilization and Coordination) of Jaipur Development Authority, Jaipur do hereby verify the contents in para No. 1 to 3 of my above Affidavit cum Declaration are true verified by me



उपायुक्त जोन-11
जयपुर विकास प्राधिकरण
जयपुर

**NAVEEN KUMAR
BARJATYA**

Deputy Commissioner
(Resource Mobilization and Coordination)
Jaipur Development Authority, Jaipur
duly authorized by Secretary JDA, vide

letter no. **जविप्रा/ उपा/ जोन-**

12/2021/डी-1924 dated 24.06.2021

ATTESTED
NOTARY PUBLIC
JAIPUR RAJASTHAN (INDIA)

18 JUN 2025

उपायुक्त
(संसाधन विकास एवं समन्वय)
जयपुर विकास प्राधिकरण, जयपुर

JAIPUR DEVELOPMENT AUTHORITY, JAIPUR

RAM KISHORE VYAS BHAWAN, INDRA CIRCLE JAWAHARLAL NEHRU MARG, JAIPUR, RAJASTHAN 302004

DECLARATION CUM UNDERTAKING

I, **Naveen Kumar Barjatya** Son of Sh. Shanti Lal Barjatya aged 55 years R/o B-12, Lotus Villa, Near Akshay Patra, Jagatpura, Jaipur, Rajasthan-302017 Deputy Commissioner (Resource Mobilization and Coordination) of Jaipur Development Authority, Jaipur duly authorized by the promoter of the proposed Project “**GENERAL WAREHOUSING SCHEME ZONE-11**” situated at Khasra No-811, 812, 813, 814, 815, 986, 988, 989, 997, 998, 999, 1000, 1001, 1001/1, 1002, 1003 Village-Siraani May Ganpatpura, Tehsil-Sanganer, District-Jaipur, State-Rajasthan, do hereby solemnly declare that:

1. There is no statutory liability on us to obtain Airport NOC, Fire NOC and Environment NOC for the aforesaid project.
2. Water Permission for the aforesaid project is not obtained yet and same shall be uploaded/submitted either before completion of the Project or in due course of time whichever is earlier via Project Profile modification module.

We hereby declare that whatever has been stated above is true to the best of my knowledge, correct and nothing material has been concealed there from.


उपायुक्त जोन-11
जयपुर विकास प्राधिकरण
जयपुर


NAVEEN KUMAR BARJATYA
Deputy Commissioner
(Resource Mobilization and Coordination)
Jaipur Development Authority
Jaipur duly authorized by
Secretary JDA, vide letter no.
जविप्रा/ उपा/ जोन- 12/2021/डी-
1924 dated 24.06.2021

उपायुक्त
(संसाधन विकास एवं समन्वय)
जयपुर विकास प्राधिकरण, जयपुर

JAIPUR DEVELOPMENT AUTHORITY, JAIPUR

RAM KISHORE VYAS BHAWAN, INDRA CIRCLE JAWAHARLAL NEHRU MARG, JAIPUR, RAJASTHAN 302004

DECLARATION CUM UNDERTAKING

In reference to our project “GENERAL WAREHOUSING SCHEME ZONE-11” situated at Khasra No-811, 812, 813, 814, 815, 986, 988, 989, 997, 998, 999, 1000, 1001, 1001/1, 1002, 1003 Village-Siraani May Ganpatpura, Tehsil-Sanganer, District-Jaipur, State-Rajasthan.

I, **Naveen Kumar Barjatya** Son of Sh. Shanti Lal Barjatya aged 55 years R/o B-12, Lotus Villa, Near Akshay Patra, Jagatpura, Jaipur, Rajasthan-302017 Deputy Commissioner (Resource Mobilization and Coordination) of Jaipur Development Authority, Jaipur do hereby solemnly declare that there is no litigation and Encumbrance pending against the land and the Project in any court of the said project.


उपायुक्त जल-11
जयपुर विकास प्राधिकरण
जयपुर


NAVEEN KUMAR BARJATYA
Deputy Commissioner
(Resource Mobilization and Coordination)
Jaipur Development Authority,
Jaipur duly authorized by
Secretary JDA, vide letter no. जविप्रा/ उपा/
जोन-12/2021/डी-1924 dated
24.06.2021

उपायुक्त
(संसाधन विकास एवं समन्वय)
जयपुर विकास प्राधिकरण, जयपुर

JAIPUR DEVELOPMENT AUTHORITY, JAIPUR

RAM KISHORE VYAS BHAWAN, INDRA CIRCLE JAWAHARLAL NEHRU MARG, JAIPUR, RAJASTHAN 302004

DECLARATION CUM UNDERTAKING

I, **Naveen Kumar Barjatya** Son of Sh. Shanti Lal Barjatya aged 55 years R/o B-12, Lotus Villa, Near Akshay Patra, Jagatpura, Jaipur, Rajasthan-302017 Deputy Commissioner (Resource Mobilization and Coordination) of Jaipur Development Authority, Jaipur duly authorized by the promoter of the proposed Project "GENERAL WAREHOUSING SCHEME ZONE-11" situated at Khasra No-811, 812, 813, 814, 815, 986, 988, 989, 997, 998, 999, 1000, 1001, 1001/1, 1002, 1003 Village-Siraani May Ganpatpura, Tehsil-Sanganer, District-Jaipur, State-Rajasthan, do hereby solemnly declare that:

I/We hereby declare that we have appointed Ar. Uday Verma as Architect, Er. Ayub Khan as Engineer, CA Pankaj Kumar Jain as Chartered Accountant for our project. We have not yet appointed any HVAC Consultants or any other Consultants as on date. If we appoint any Consultant before the completion of the project, we will inform RERA authority accordingly.

I/We hereby declare that whatever has been stated above is true to the best of my/our knowledge, correct and nothing material has been concealed there from.


उपायुक्त जेन-11
जयपुर विकास प्राधिकरण
जयपुर


NAVEEN KUMAR BARJATYA
Deputy Commissioner
(Resource Mobilization and Coordination)
Jaipur Development Authority,
Jaipur duly authorized by
Secretary JDA, vide letter no.
जविप्रा/ उपा/ जोन-12/2021/डी-
1924 dated 24.06.2021

उपायुक्त
(संसाधन विकास एवं समन्वय)
जयपुर विकास प्राधिकरण, जयपुर

JAIPUR DEVELOPMENT AUTHORITY, JAIPUR

INDRA CIRCLE JAWAHARLAL NEHRU MARG, JAIPUR, RAJASTHAN 302004

Name of Project: **“GENERAL WAREHOUSING SCHEME ZONE-11”**

Name of Promoter: **JAIPUR DEVELOPMENT AUTHORITY, JAIPUR**

Address: Khasra No-811, 812, 813, 814, 815, 986, 988, 989, 997, 998, 999, 1000, 1001, 1001/1, 1002, 1003 Village-Siraani May Ganpatpura, Tehsil-Sanganer, District-Jaipur, State-Rajasthan

1.	NAME	NAVEEN KUMAR BARJATYA	
	ADDRESS	B-12, Lotus Villa, Near Akshay Patra, Jagatpura, Jaipur, Rajasthan-302017	
	CONTACT DETAILS AND MAIL ID	9414047009 dc.mc.jda@rajasthan.gov.in	

उपायुक्त जव-11
जयपुर विकास प्राधिकरण
जयपुर

NAVEEN KUMAR BARJATYA
Deputy Commissioner
(Resource Mobilization and Coordination)
Jaipur Development Authority,
Jaipur duly authorized by
Secretary JDA, vide letter no. जविप्रा/ उपा/
जोन 12/2021/डी-1924 dated
24.06.2021

उपायुक्त
(संसाधन विकास एवं समन्वय)
जयपुर विकास प्राधिकरण, जयपुर

FORM-A

[see rule 3(2)]

APPLICATION FOR REGISTRATION OF PROJECT

To

The Real Estate Regulatory

Authority Rajasthan, Jaipur

Sir,

I/We hereby apply for the grant of registration of my/our project to be set up at **"GENERAL WAREHOUSING SCHEME ZONE-11"** situated at Khasra No-811, 812, 813, 814, 815, 986, 988, 989, 997, 998, 999, 1000, 1001, 1001/1, 1002, 1003 Village-Siraani May Ganpatpura, Tehsil-Sanganer, District-Jaipur, State-Rajasthan.

The requisite particulars are as under:-

- (i) Status of the applicant, whether individual / company / proprietorship firm /society/trust/ limited liability partnership / competent authority:

Competent Authority

- (ii) (In case of competent authority etc.)

(a) Name: **JAIPUR DEVELOPMENT AUTHORITY, JAIPUR**

(b) Address: **Ram Kishore Vyas Bhawan, Indra Circle Jawaharlal Nehru Marg, Jaipur, Rajasthan 302004.**

(c) Copy of registration certificate as firm / society / trust / company / limited liability partnership / competent authority etc: **N.A.**

(d) Main objects: **Real Estate**

(e) Name, photograph and address of chairman/partner/director and authorized person etc.: **Attached**

- (iii) PAN Number of the promoter: **AAATJ4598C**

- (iv) Name and address of the bank or banker with which account in terms of sub- clause (D) of clause (1) of sub-section (2) of section 4 of the Real Estate (Regulation and Development) Act, 2016 will be maintained:

Bank Name - ICICI Bank LTD.

IFSC code - ICIC0006754

Bank A/c Number- 675401701473

Bank Address- ICICI Bank Ltd Jaipur Development Authority Building JLN Marg - 302004, Jaipur, Rajasthan

**उपायुक्त जिन-11
जयपुर विकास प्राधिकरण
जयपुर**

**उपायुक्त
(संसाधन विकास एवं समन्वय)
जयपुर विकास प्राधिकरण, जयपुर**

(v) Details of project land: Khasra No-811, 812, 813, 814, 815, 986, 988, 989, 997, 998, 999, 1000, 1001, 1001/1, 1002, 1003 Village-Siraani May Ganpatpura, Tehsil-Sanganer, District-Jaipur, State-Rajasthan

Total Area- **76784.32** Sq Mt.

(vi) Brief details of the projects launched by the promoter in the last five years, whether already completed or being developed, as the case may be, including the current status of the said projects, any delay in its completion, details of cases pending related to project land, details of type of land and payments pending etc. **N.A** :

(vii) Agency to take up external development works _____ Local Authority /Self Development:

(viii) Registration fee for an amount of Rs. 747850 /- paid through online payment, PRN No. 58881220250623153927 Transaction No. RERA-TRANS-383 of Rs 767850 on 23/05/2025

(ix) Any other information the applicant may like to furnish.

2. I/we enclose the following documents in triplicate, namely:-

(i) Authenticated copy of the PAN card of the promoter: **Attached**

(ii) Audited balance sheet of the promoter for the preceding financial year: **Attached**

(iii) Copy of the legal title deed reflecting the title of the promoter to the land on which the real estate project is proposed to be developed along with legally valid documents for chain of title with authentication of such title: **Attached**

(iv) The details of encumbrances on the land on which development is proposed including any rights, title, interest or name of any party in or over such land along with details: **N.A. (Declaration Attached)**

(v) Where the promoter is not the owner of the land on which development is proposed details of the consent of the owner of the land along with a copy of the collaboration agreement, development agreement, joint development agreement or any other agreement, as the case may be, duly executed, entered into between the promoter and such owner and copies of title and other documents reflecting the title of such owner on the land proposed to be developed: **N.A.**


उपायुक्त जैन-11
जयपुर विकास प्राधिकरण
जयपुर


उपायुक्त
(संसाधन विकास एवं समन्वय)
जयपुर विकास प्राधिकरण, जयपुर

- (vi) An authenticated copy of the approvals and commencement certificate (wherever required under local law) from the competent authority obtained in accordance with the laws as may be applicable for the real estate project mentioned in the application, and where the project is proposed to be developed in phases, an authenticated copy of the approvals and commencement certificate (wherever required under local law) from the competent authority for each of such phases: **Attached.**
- (vii) The sanctioned plan, layout plan and specifications of the proposed project or the phase thereof, and the whole project as sanctioned by the competent authority: **Attached.**
- (viii) The plan of development works to be executed in the proposed project and the proposed facilities to be provided thereof including fire-fighting facilities, drinking water facilities (wherever applicable) emergency evacuation services, use of renewable energy: **N.A.**
- (ix) The location details of the project, with clear demarcation of land dedicated for the project along with its boundaries including the latitude and longitude of the end points of the project: **Attached.**
- (x) Performa of the allotment letter, agreement for sale, and the conveyance deed proposed to be executed with the allottees: **Attached.**
- (xi) The number, type and the carpet area of apartments for sale in the project along with the area of the exclusive balcony or verandah areas and the exclusive open terrace areas with the apartment, if any: **N.A.**
- (xii) The number and areas of garage for sale in the project: **N.A.**
- (xiii) The number of parking areas in each type of parking such as open, basement, stilt, mechanical parking etc. available in the real estate project: **Attached.**
- (xiv) The names and addresses of his real estate agents, if any, for the proposed project: **N.A.**
- (xv) The names and addresses of the contractors, architect, structural engineer, if any and other persons concerned with the development of the proposed project: **Declaration Attached**
- (xvi) A declaration in Form-B. **Attached.**
- (Note: If any of the above items is not applicable write "N.A." against the appropriate items)


 उपायुक्त जे-11
 जयपुर विकास प्राधिकरण
 जयपुर


 उपायुक्त
 (संसाधन विकास एवं समन्वय)
 जयपुर विकास प्राधिकरण, जयपुर

3. I/We enclose the following additional documents and information regarding ongoing projects, as required under rule 4 of the Rajasthan Real Estate (Regulation and Development) Rules, 2017 and other provisions of the Act, rules and regulations made there under, namely:-

- (i)
- (ii)
- (iii)
-

4. I/We solemnly affirm and declare that the particulars given in herein are correct to my /our knowledge and belief


उपायुक्त जोन-11
जयपुर विकास प्राधिकरण
जयपुर

Yours faithfully,


Signature and seal of the applicant(s)
उपायुक्त
(संसाधन विकास एवं समन्वय)
जयपुर विकास प्राधिकरण, जयपुर

**JAIPUR DEVELOPMENT AUTHORITY
BALANCE SHEET AS ON 31ST MARCH, 2024**

AMOUNT AS AT 31-03-2023	LIABILITIES	AMOUNT AS AT 31-03-2024	AMOUNT AS AT 31-03-2023	ASSETS	AMOUNT AS AT 31-03-2024
	CAPITAL FUND, RESERVE & SURPLUS			NON-CURRENT ASSETS	
29227000	CAPITAL FUND	29227000	4039145312	PROPERTY, PLANT & EQUIPMENTS AND CAPITAL WORK IN PROGRESS (As Per Schedule 'A')	4020706181
10000000	SEED CAPITAL	10000000			
60000000	CAPITAL RESERVE	60000000	42400000	INVESTMENT (IN Equity shares of Govt. Companies) JCTSL Ltd. & RUDSICO Ltd.)	42400000
-4980299281	REVENUE SURPLUS:	-4980299281	209202000	RECOVERABLE FROM LAB TAX DEPARTMENT AS OF 31.03.2002 (Unsecured & Considered Good)	209202000
	Opening Balance			CURRENT ASSETS	
	Add: Surplus as per Income & Exp. A/c	79618167			
	Add: Transfer from Special Reserve u/s 11(2) of the I.T. Act	2250000000	-2650681114	INVESTMENTS IN FDR WITH SCHEDULED BANKS (SCHEDULE B-III)	6275523659
2250000000	SPECIAL RESERVE U/S 11(2) OF I.T. ACT (For Development in JDA Region)			CASH & CASH EQUIVALENTS:	
	Opening balance as on 1-4-23	2250000000			
	Less: Utilised during the year for development in JDA region	2250000000	0	WITH SCHEDULED BANKS (FOR WORKS PAYMENT & PROJECTS) (AS PER SCHEDULE B-I)	618578211
	NON-CURRENT LIABILITIES			BANK BALANCES FOR CIVIL & OTHER ACCOUNTS WITH SCHEDULED BANKS (SCHEDULE B-II)	548902119
45000000	GOR GRANT IN AID FOR WORK BEYOND JDA REGION	45000000	7393842	BALANCE IN PD A/C WITH TREASURY GOR NON INTT. BEARING	72401942
10699095000	LOAN FROM NCRPB		300000	BALANCE IN PD A/C WITH TREASURY GOR INTT. BEARING	300000
	Opening Balance	10699095000	171484264	SBI BANK FOR IPD TOWER FUND SB A/C- 380 (LIABILITY AS PER CONTRA)	7593885
	Received during the year	267400000		LOANS, ADVANCES & OTHER CURRENT ASSETS:	
	Repayment during the year (Incl Current Payable in FY 2024-25 is Rs.143.08 Crores AS)	1419003333	9547491667	(AMOUNT RECOVERABLE IN CASH OR IN KIND FOR WHICH VALUE TO BE RECEIVED)	
1260000000	INTEREST BEARING LOAN / ADVANCES FROM NHAI (Incl CURRENTLY PAYABLE Rs 35 Crores in 2024-25)		506196073	LOANS & ADVANCES (Schedule C-2) (Unsecured & Considered Good)	1804824827
0	INTEREST BEARING LOAN FROM RSPPC (Rs. Nil repayable in 2024-25)	1400000000	73481224	OTHER CURRENT ASSETS	
71272601	FIRE CESS FUND DEPOSIT	72196055		INCOME TAX (TDS) 2022-23 (Recoverable from I.T. Dept)	73481224
				INCOME TAX (TDS) 2023-24 (Recoverable from I.T. Dept)	117260124

निदेशक (वित्त)

1

AMOUNT AS AT 31-03-2023	LIABILITIES	AMOUNT AS AT 31-03-2024	AMOUNT AS AT 31-03-2023	ASSETS	AMOUNT AS AT 31-03-2024
	CURRENT LIABILITIES				
171484263	IPD TOWER FUND A/C (On behalf of GOR) (Ref. Note No. 31) (Balance as per Contra)	7593884	49303962	OLD CLAIM FOR REFUND OF TDS (See Note No. 19)	49303962
4069334858	DEPOSITS & OTHER CURRENT LIABILITIES (Schedule C-1)	4443197086	1576645	PRE-DEPOSIT IN SERVICE TAX / GST APPEALS	3546415
	GPF & PENSION FUND AS PER CONTRA			INVESTMENT OF GPF, PENSION AS PER CONTRA	
267761134	EMP. GPF. FUND	261754905	267761134	PD A/C GPF FUND INVESTMENT	261754905
1131883371	EMP. PENSION FUND	1083047411	1131883371	PD A/C PENSION FUND INVESTMENT (NET OF RECOVERABLE)	1083047411
15084758946	Total	15218826894	15084758946	Total	15218826894

Significant Accounting policies & notes on accounts AT Schedule 'X'

JAIPUR
Dated :

In term of our report of even date

For SHYAM L. AGARWAL & CO.
CHARTERED ACCOUNTANTS
FRN- 001723C

(SUDHIR YADAV)
DY. DIR (E & B)
JDA, JAIPUR
Sudhir Yadav
Dy. Dir. (E&B)
JDA

(ONKAR MAL RAJOTIYA)
DIRECTOR FINANCE
JDA, JAIPUR

(ANANDHI)
JAIPUR DEVELOPMENT COMMISSIONER
JDA, JAIPUR

(CA Nidhi Agarwal)
PARTNER
MN-425095

Date: 24/07/2024
Place: Jaipur
UPIN: 2442094C BRF R B 90418

8 / 2023-24

JAIPUR DEVELOPMENT AUTHORITY INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2023-24					
AMOUNT 2022-23	EXPENDITURE	AMOUNT 2023-24	AMOUNT 2022-23	INCOME	AMOUNT 2023-24
2453784207	To LAND ACQUISITION/ PAYMENT FOR LAND EXPENSES & SHARE OF REVENUE PAID TO GOR Schedule D 2	1893623350	13001923890	BY SALE OF LAND, REGULARISATION CHARGES / CONVERSION AND URBAN ASSESSMENT ETC. (Schedule-D1)	15611614629
6294774902	To EXPENDITURE ON ROADS, DRAINAGE, SEWERAGE & OTHER MISC. WORKS INCLUDING DRAVYAWATI PROJECT IN JDA REGION (NET OF RECOVERY/ FORFEITURE of EMD/SD, & COMPENSATION TOTAL Rs 1,15,91,821 AND AMOUNT WITH HELD RS. 9,76,55,009)	12564907406		BY DEVELOPMENT CHARGES & OTHER INCOME FROM ALL AREA OF JDA REGION (FOR DEVELOPMENT, URBAN / TOWN PLANNING, LAND, BUILDING REGULATION & CONTROL / MONITORING OF THE AREA IN JDA REGION)	
744714593	To REPAIR, RENEWAL & MAINTENANCE OF BUILDINGS, GARDENS, ROADS, DRAINS, SEWERAGE AND OTHERS IN JDA REGION	840730089	1988051600	DEVELOPMENT CHARGES FOR DEVELOPMENT OF ROADS, DRAINS, OTHER FACILITIES	1610196019
30070422	To SURVEY & DEMARCATION & OTHER PROFESSIONAL FEE/ EXP. IN JDA REGION	144007112	223182941	SEWERAGE DEV. CHARGES	176793969
	To REVENUE EXPENDITURE ON ROADS, DRAINAGE, SEWERAGE & OTHER MISC. SERVICES IN JDA REGION ON PROJECTS UNDER GRANT IN AID FROM GOI/GOR		45722013	TRANSFER FEES	46236390
610746	DEVELOPMENT EXPENSES AGAINST GRANT FROM RAJIV AVAS YOUNA	2991844	41008383	PERMISSION FEE FOR LAND USE	26997265
1663710	EXPENDITURE ON SLUM AREA UNDER BSUP	2298471	31518800	COURT FINE RECEIVED	28672700
6636339	EXPENDITURE ON BRTS PROJECT UNDER JnNURM	20268642	22144503	EWS/LIG CHARGES	5537428
17567264	EXPENDITURE ON SEWERAGE PROJECT UNDER JnNURM	11048616	62775138	PENALTY ON CONSTRUCTION WITHOUT PERMISSION	59676504
44670699	To DEVELOPMENT EXP & CONTRIBUTION FOR DEVELOPMENT IN PANCHAYAT & OTHER AREA IN JDA REGION	50987553	30857226	OTHER FEES & PENALTIES etc	16502185
	O To GRANT TO HCM RIPA FOR AUDITORIUM	40000000	80724926	MAP RELEASE FEES	105700233
	O To O & M GRANT TO RIC (Net of Security Adjustment)	3953300	58265098	RESUMPTION CHARGES	49913129
400000000	To PAYMENT FOR DEVELOPMENT IN JDA REGION (PAID TO JAIPUR SMART CITY LTD.)	0	548795	APPLICATION FORMS RECEIPT	2362336
395000000	To SHARE OF INCOME TO JAIPUR NAGAR NIGAM	120000000	660057233	ROAD CUT CHARGES FOR PUBLIC ROADS	991274074
200000000	To CONTRIBUTION TO RAJASTHAN URBAN DEVELOPMENT FUND (RUDF) (JDA SHARE FOR DEVELOPMENT EXP.)	200000000	46870004	LAY OUT PLAN CHARGES	29528080
170006801	To SHARE FOR DEVELOPMENT IN JAIPUR REGION FOR PUBLIC HEALTH (IPD TOWER)	1245907839	188186179	BUILDING PLAN PERMISSION FEE	220119815
357573	To EXPENDITURE ON PUBLIC HEALTH (COVID)		43149421	SUB DIVISION / RECONSTITUTION FEE	45968066
9459450	To DEPOSIT/ PARTICIPATORY SCHEME WORKS (FOR DEVELOPMENT IN JDA REGION)	36224211		CHARGES FOR FAR/ ADDITIONAL HEIGHT	926084
			58265300	FRONTAGE CHARGES	122898880
			222928840	BETTESMENT LEVI	653018666

Sudhir Yadav

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9 / 2023-24

AMOUNT 2022-23	EXPENDITURE	AMOUNT 2023-24	AMOUNT 2022-23	INCOME	AMOUNT 2023-24
30000000	To EXPENDITURE & MAINTENANCE FOR SHOOTING RANGE	0	42913314	OTHER LEVY / CHARGES / FEE RECEIPTS	32662221
4464760	To POLLUTION CLEARANCE EXPENSES	0	42322850	PROCESSING FEE/CHARGES ETC	40305161
846960253	To ESTABLISHMENT EXPENSES PAY & ALLOWANCES	837140072	6104810	TREE PLANTATION COST RECOVERY	9048436
	(INCLUDING BONUS & EXGRATIA OF Rs- 3530551)		20746151	LEVI ON TRANSFER	16591564
9641070	MEDICAL EXPENSES PAYMENTS TO EMPLOYEES	7159388	11529353	INSPECTION CHARGES	5025346
140607292	PENSION PAYMENT (NET OF ADJUSTMENT AS PER NOTE NO - 20 RS 1853105)	225565926	932437	RECEIPT FROM GOR AND COVID CENTERS FOR COVID	164658
1181551	CONTRIBUTION TO GRATUITY PLAN TO LIC / DEPARTMENTS	3154127	30013769	BY DEPOSIT / PARTICIPATORY WORK RECEIPTS	258532394
961278955	To ADMINISTRATIVE AND OFFICE EXPENDITURE - (SCHEDULE E)	1160730465	1537611	BY RECOVERY FROM STAFF (VEHICLE/HOUSE RENT ETC)	1465810
110814407	To GUARANTEE COMMISSION FOR LOAN PAID TO GOR	100770553	368822174	BY INTEREST ON DELAY PAYMENTS & BANK DEPOSITS/FDRS/ ADVANCE	502906073
	O To INTEREST ON LOAN FROM RSPFC FOR METRO PROJECT -JMRC	69901907	3359760	BY INTEREST ON INCOME TAX REFUNDS	0
	O To INTEREST ADJUSTED ON LOAN FROM NHAI (AS PER CONTRA) (NOTE NO -26)	399000000	1129512	BY COMMUNITY HALL RENT (NET)	1394843
789758777	To INTEREST PAID ON LOAN FROM NCRPB FOR DEVELOPMENT WORK PROJECTS	722188913	81178019	BY OTHER RENTAL INCOME OF LAND AND BUILDING	73644332
27798484	To INTEREST EXPENDITURE -OTHER	6200252	0	BY INTEREST ON LOAN FROM NHAI (AS PER CONTRA) (NOTE NO -26)	399000000
3543421	INCOME TAX /OTHER TAX PAID/ADJUSTED	0	14170172	BY ADMINISTRATION CHARGES ON SALE OF OTHERS LAND	0
34463	To SALES TAX PAID/ADJUSTMENT	0	336233	BY SALE OF WASTE PAPER /SCARAP MATERIAL	494517
374114991	To DEPRECIATION ON PROPERTY PLANT & EQUIPMENT	489989900	1048190	BY MISC. INCOME RECEIPTS	3322926
3378171333	To SURPLUS TRANSFERRED TO BALANCE SHEET	79618167	13124627	BY PRIOR PERIOD ADJUSTMENT (SCH. 'F')	129873371
17447686463	TOTAL	21278368104	17447686463	TOTAL	21278368104

Significant Accounting policies & notes on accounts Schedule "X"

(SUDHIR YADAV)
DY. DIR (E & B)
JDA, JAIPUR(ONKAR MAL RAJOTIYA)
DIRECTOR FINANCE
JDA, JAIPUR(ANANDHI)
JAIPUR DEVELOPMENT COMMISSIONER
JDA, JAIPURFor SHYAM L. AGARWAL & CO.
CHARTERED ACCOUNTANTS
FRN- 001723C(CA Nidhi Agarwal)
PARTNER
MN-425095Date: 24/09/2024
Place: Jaipur

UDIN: 24425095BKRFBG8418

JAIPUR DEVELOPMENT AUTHORITY
PROPERTY PLANT & EQUIPMENT AND DEPRECIATION FOR THE YEAR ENDING AS ON 31ST MARCH,2024

SCHEDULE 'A'

S.NO.	PARTICULARS	OP. WDV as on 1.4.2023	DISPOSALS/ ADJUSTMENTS	ADDITIONS upto 30.9.23	ADDITIONS after 30.9.23	TOTAL as on 31.03.2024	RATE OF DEP. (in %)	DEP. FOR THE YEAR	NET WDV as on 31.03.2024
A	Property, Plant & Equipment								
1	BUILDINGS (JDA CAMPUS & OTHERS)	159502802				159502802	10	15950280	143552522
2	BUILDING- TOURIST FACILITY CENTRE	25628458				25628458	10	2562846	23065612
3	BUILDING-STAFF QUARTERS	3611025				3611025	5	180551	3430474
4	BUILDING- MASLA CHOWCK SHOPS ETC	18669183				18669183	10	1866918	16802265
5	COMMUNITY CENTRE AT DANTLI	3370723				3370723	10	337072	3033651
6	PROJECT EXPERIENCE CENTRE SHIPRA PATH	47859713				47859713	10	4785971	43073742
7	STORAGE YARD BAMBALA	53933281				53933281	10	5393328	48539953
8	STP RAMBALA 25 MLD	215539015				215539015	15	32330852	183208163
9	STP BASSI SITARAMPURA 20 MLD	175072146				175072146	15	26260822	148811324
10	STP DEVARI SHIPRA PATH 15 MLD	130362733				130362733	15	19554410	110808323
11	STP GONER 10 MLD	85163587				85163587	15	12774538	72389049
12	STP RICO TARU CHAYA NAGAR 100 MLD & MAINT. OFFICE	932053529				932053529	15	139808029	792245500
13	VEHICLES	12580885				12580885	15	1887133	10693752
14	TOOLS & PLANTS	2987955				2987955	15	448193	2539762
15	FURNITURES & FIXTURES	21789234		1230575	1038500	24058309	10	2353906	21704403
16	OFFICE EQUIPMENT	8313828		5251	28500	8347579	10	833333	7514246
17	COMPUTER EQUIPMENT	32035948	198704		2305829	34143073	40	13196064	20947009

Sudhir Yadav
 Dy. Dir. (E&B)
 JDA

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 निदेशक (वित्त)

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S.NO.	PARTICULARS	OP. WDV as on 1.4.2023	DISPOSALS/ ADJUSTMENTS	ADDITIONS upto 30.9.23	ADDITIONS after 30.9.23	TOTAL as on 31.03.2024	RATE OF DEP. (in %)	DEP. FOR THE YEAR	NET WDV as on 31.03.2024
18	AIR CONDITIONING & ELECTRIFICATION WORK & EQUIPMENT	7381887		57300	892926	8332113	15	1182848	7149265
19	SOLAR POWER EQUIPMENT	1				1	80	1	0
20	ROADS AT SHOOTING RANGE	2027233				2027233	10	202723	1824510
21	BUILDING AND SITE DEVELOPMENT SHOOTING RANGE	149314736				149314736	10	14931474	134383262
22	EQUIPMENTS AT SHOOTING RANGE	1876417				1876417	15	281463	1594954
23	ELECTRICAL WORK AT SHOOTING RANGE	703905				703905	15	105586	598319
24	RAMNIWAS BAG PARKING	205894781				205894781	10	20589478	185305303
25	RAMNIWAS BAG PARKING ELECTRICAL WORK	3666398				3666398	15	549960	3116438
	RAJASTHAN INTERNATIONAL CENTRE	0		1300453568	34458198	1334911766	10	131768267	1203143499
	Mahatma Ghandhi Museum at Central Park	0			680430561	680430561	10	34021528	646409033
	PLANT AND MACHINERY RO SYSTEM				3617379	3617379	15	271303	3346076
26	SANATORY NAPKIN VENDING MACHINES	8732845				8732845	15	1309927	7422918
INTANGIBLE ASSETS									
27	TALLY SOFTWARE	91734				91734	25	22934	68800
28	NET WORK & OTHER SOFTWARES	3730324		2725800		6456124	25	1614031	4842093
29	SITC OF INTERGATED NETWORK CENTRE	10456522				10456522	25	2614131	7842391
	SUB TOTAL	2322350827		1304472494	722771893	4349396510		489989900	3859406610
	PREVIOUS YEAR	2665112913	2431809	8304507	25480207	2696465818		374114991	2322350827

Sudhir Yadav
 Dy. Dir. (E&B)
 JDA

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S.NO.	PARTICULARS	OP. WDV as on 1.4.2023	DISPOSALS/ ADJUSTMENTS	ADDITIONS upto 30.9.23	ADDITIONS after 30.9.23	TOTAL as on 31.03.2024	RATE OF DEP. (in %)	DEP. FOR THE YEAR	NET WDV as on 31.03.2024
B	CAPITAL WORK IN PROGRESS					0		0	0
1	BUILDING AT JAIPUR INTERNATIONAL CENTRE	1242974471	1242974471			161299571		0	161299571
2	GUEST HOUSE IN RIC	32873437		73123377	55302757			0	
2	MAHATMA GHANDI MUSEUM AT CENTRAL PARK	440946577	440946577			0		0	0
	Sub Total	1716794485	1683921048	73123377	55302757	161299571		0	161299571
	PREVIOUS YEAR	846607410	0	267935735	602251340	1716794485		0	1716794485
	GRAND TOTAL	4039145312	1683921048	1377595871	778074650	4510696081		489989900	4020706181
	PREVIOUS YEAR	3511720323	2431809	276240242	627731547	4413260303		374114991	4039145312

Notes: 1) Gross value of Assets are not disclosed, as the chart is prepared as per the Income Tax Act.
2) The RIC was inaugurated in May, 2023 AND Mahatma Gandhi Museum in Oct-23 and put to operation.
3) Other CWIP would be transferred upon the date of completion of the same.

12/2023-24

12

DT. DIR. (E & B)

12

DIRECTOR (FINANCE)

निदेशक (वित्त)

JAIPUR DEVELOPMENT COMMISSIONER

आनन्दी
जयपुर विकास आयोग

12

AUDITORS

Date: 24/09/2024
Place: Jaipur

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BANK BALANCES WITH SCHEDULED BANKS (FOR WORKS PAYMENT & PROJECTS)

SCHEDULE- "B-1"

Particulars	AMOUNT AS ON	
	2022-23	2023-24
BANK ACCOUNT-675401700518	4078627	478782
BANK ACCOUNT-675401700586	193134250	101739125
BANK ACCOUNT 675401700944 RAJEEV AVASH BAGRANA	46768	48191
BANK ACCOUNT 675401700946 BSUP-I /II	531854	548035
BANK ACCOUNT 675401700947 BSUP-II	759629	782739
BANK ACCOUNT 675401700948 RAJEEV AVASH YOJANA	209866	216251
BANK ACCOUNT 675405600263-ELEVATED ROAD SODALA	16269827	6317458
BANK ACCOUNT 675405600271- ROB BASSI	788031	352581
BANK ACCOUNT 675405600371- ROB JHOTWARA	382899110	435888683
BANK ACCOUNT-BRTS-675401419611	302021	311209
BANK ACCOUNT 675405600264-DRAVYAVATI RIVER	17272248	6532886
BANK ACCOUNT 675405600266-RUB ANAND LOK	126211	59729
BANK ACCOUNT 675405600267-ROB JAHOTA	67503284	64642131
BANK ACCOUNT 675405600268-ROB SITAPURA	1055005	1350690
BANK ACCOUNT CD- 46	2690184	2690184
BANK ACCOUNT NO 675405600265-ROB DANTALI	119276	70314
BANK ACCOUNT- JNNURM -675401415101	47012	48442
BANK ACCOUNT NO. 675401700625 - RING ROAD	2232650	2300575
BANK ACCOUNT ROB HALDI GHATI -974	23353492	24200236
Grand Total	713419345	648578241

13/2023-24

DT. DIR (E & B)
Sudhir Yadav
Dy. Dir. (E&B)
JDA

13

DIRECTOR (FINANCE)

निदेशक (वित्त)

JAIPUR DEVELOPMENT COMMISSIONER

आनन्दी
जयपुर विकास आयोग

13

AUDITORS

8

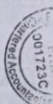
JAIPUR DEVELOPMENT AUTHORITY
STATEMENT OF BANK BALANCES AS ON 31ST MARCH, 2024
SCHEDULE "B-II"

PARTICULARS	AMOUNT	AS ON	AMOUNT	AS
(leaving bank accounts)		31.03.2023	ON 31.03.2023	
ICICI -RCR RECOVERY A/C SB-675401700512		438085191	14150168	
ICICI RCR RECOVERY A/C SB 675401700500		969491386	62731484	
ICICI CIVIL PAYMENT A/C SB 517		57267674	48222364	
LAND AQ./ STRUCTURE CHEQUES IN HAND 517		11988704	0	
ICICI CIVIL PAYMENT A/C CA 038		1796	2064	
ICICI RCR PAYMENT A/C SB 511		-11695232	-18966297	
RCR CHEQUES IN HAND SB 511		12972013	0	
LAND AQ./ STRUCTURE CHEQUES IN HAND		129287	0	
ICICI -NO 42 FOR ONLINE AUCTION CURRENT A/C		1755313	96953834	
AXIS BANK ACCOUNT 781		8523	8652	
ICICI SB -610 SCHEME A/C		10254818	22049120	
ICICI BANK ACCOUNT (FIRE CESS)1700933		845465	871187	
ICICI BANK 675401700967		34555676	16643167	
ICICI SB -85 SCHEME A/C		20000	20000	
ICICI SB -87 SCHEME A/C		45000	45000	
ICICI SB -629 COVID A/C		31016824	1443122	
ICICI SB -1281 KISHAN BAG		3372233	7240648	
ICICI SB -1088 RERA ON LINE		551908	333704	
PNB CA 2987002100130919		220575	9475906	
AU FINANCE SB ACCOUNT-1981220724149206		258008	269699	
JMRC MULTIPURPOSE RERA A/C 971		920832730	52142968	
ICICI BANK RIC-1311		0	1004578	
ICICI BANK RCR-51		0	6384725	
ICICI BANK ANAND VIHAR- 462		0	41251	
ICICI BANK ANAND VIHAR- 466		0	83091	
ICICI BANK KHEDA JAGANNATHPURA- 473		0	68980	
ICICI BANK SURYA NAGAR- 465		0	35966	
ICICI BANK SURYA NAGAR- 472		0	882	

IDBI BANK 01061040000201094	0	2864619
ICICI SB PENSION A/C -529	0	22266337
BALANCE IN PENSION PD ACCOUNT (EXCEPT OLD FUND) NO 3880	0	61637186
RERA BANK ACCOUNTS		
ICICI BANK VIDHAYAK AVAS 675401701306	0	121426670
NINDAR -852		975203
DHARAM VIHAR- 959		69569471
DEEN DAYAL NAGAR -958		1066639
GALADHAR VIHAR -960		73964137
KASAR VIHAR-961		23344745
ARJABDUL KALAM BANK -630		300935605
HEERA LAL SCHEME BANK -631		364910289
MOHAN LAL SHUKHADIA SCHEME-628		73761909
NILAY KUNJ VISTAR YOUNA -968		1608339
PRIVADRASHINI SCHEME-627		189375239
SHIV ENCLAVE YOUNA-HDFC-720		987036152
BANK ACCOUNT 05600015 NEFT A/C		2362926
NEFT / PENDING DUE TO NON AVAILABILITY OF DETAILS		
NEFT DEBIT AND CREDIT RCR/DIFF IN RECONC.	1974389	1929143
TOTAL	4872872935	548902119

Sudhir Yadav
 Dy. Dir. (E&B)
 JDA

001123/



14 / 2023-24

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16 / 2023-24

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निदेशक (वित्त)
001723C

JAIPUR DEVELOPMENT AUTHORITY
STATEMENT OF BANK BALANCES AS ON 31ST MARCH, 2024
SCHEDULE "B-III"

PARTICULARS	AMOUNT AS ON 31.03.2023	AMOUNT AS ON 31.03.2024
FDR WITH PUNJAB NATIONAL BANK	1476082098	1012512054
FDR WITH ICICI BANK	1036256741	3369211906
FDR WITH AU FINANCE BANK	484000000	415000000
FDR WITH AXIS BANK	101000000	0
FDR WITH HIDEC BANK	0	111279699
FDR WITH YES BANK	0	51000000
FDR WITH BANDHAN BANK	50000000	50000000
FDR WITH BANK OF BARODA	50000000	100000000
FDR WITH IDBI BANK	101000000	165000000
FDR WITH BANK OF INDIA	0	0
TOTAL	3298338839	6275523659

17 / 2023-24

JAIPUR DEVELOPMENT AUTHORITY
STATEMENT OF DEPOSITS & ADVANCES AS ON 31ST MARCH, 2024

SCHEDULE "C"

S.NO.	PARTICULARS	AMOUNT AS AT 31.03.2023	AMOUNT AS AT 31.03.2024
DEPOSITS & OTHER CURRENT LIABILITIES		SCHEDULE "C-1"	
1	DEPOSITS OF WORKS CONTRACTORS (SECURITY, EM, PG/ MISC	2436320871	2669382023
2	REGISTRATION DEPOSITS (Misc.)	34789902	38291808
3	REGISTRATION DEPOSIT (SCHEMES)	4757509	4682509
4	REGISTRATION DEPOSIT (PINK CITY PRESS ENCLAVE SCHEMES)		11311805
5	DEPOSITS WORKS-DEFENCE DEPARTMENT FOR CONSTRUCTION OF ROAD (UNSPENT BALANCE)	30939567	0
6	ONLINE AUCTION DEPOSIT (PENDING RCR)	26895721	35949292
7	HUDCO LAND SALE AMOUNT- PENDING TRANSFER TO HUDCO	121624829	0
8	NIZI KHATEDAR PM YOJNA REFUNDABLE TILL 22-23		44933552
9	RAIN WATER HARVESTING DEPOSIT	583908018	649056681
10	UNADJUSTED AMOUNT OUT OF BG INVOKED (SIMPLEX INFRASTRUCTURE LIMITED)		135548148
11	CIVIL DEPOSITS, TDS, TAXES & DUTIES, EMPLOYEE DEDUCTIONS & OTHER PAYABLES	662437767	677146262
12	BY DIRECT TRANSFER /RTGS, ACCOUNTED AS MISC. DEPOSITS RCR	136781957	162682680
13	GST TO BE DEPOSITED/ ADJUSTED (NET)	1478618	-2147474
14	GST TDS DEDUCTED (TO BE DEPOSITED)	18344275	2478014
15	LABOUR WELFARE CESS	11055820	13881786
	TOTAL	4069334858	4443197086

7/1
 निदेशक (वित्त)
 001723C
 24/09/2024
 जायपुर
 DY DIR (E & B)
 Sudhir Yadav
 Dy. Dir. (E&B)
 DIRECTOR (FINANCE)
 निदेशक (वित्त)
 JAIPUR DEVELOPMENT COMMISSIONER
 आनन्दी
 जायपुर विकास आयोग

7/1
 निदेशक (वित्त)
 001723C
 AUDITOR
 FRN
 001723C

JAIPUR DEVELOPMENT AUTHORITY
STATEMENT OF DEPOSITS & ADVANCES AS ON 31ST MARCH, 2024

SCHEDULE "C"

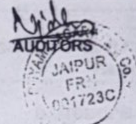
S.NO.	PARTICULARS	AMOUNT AS AT 31.03.2023	AMOUNT AS AT 31.03.2024
ADVANCES & RECOVERABLE			
SCHEDULE "C-2"			
1	ADVANCE TO EMPLOYEES, FIRMS, CONTRACTORS, DEVELOPMENT AND OTHERS	156473089	159436977
2	ADVANCE TO SIMPLEX INFRASTRUCTURE LIMITED	64830089	0
3	LOAN (AS ADVANCE) TO RSRTC	100000000	100000000
4	LOAN TO JMRC	0	1400000000
5	EXHICON EVENTS MEDIA SOLUTION PVT LTD	111000000	111000000
6	RETENTION BY CO-OPRATIVE BANK	1000000	1000000
7	ICICI RECOVERABLE FROM- 529	52050418	0
8	UIT'S / LOCAL AUTHORITIES FOR OXYZEN PLANTS AS PER GOR	1531705	1531705
9	ADVANCE TO SPORTS COUNCIL FOR MAINTENANCE OF SHOOTING RANGE	90000000	90000000
10	RECOVERABLE FROM ONLINE COLLECTION AGENCY	8527642	328690
11	RECOVERABLE INTEREST ON SERVICE TAX & GST FROM RELIANCE JIO /INDUS TOWER	195338	195338
12	GRATUITY RECOVERABLE FROM LIC	20487792	41232117
	TOTAL	506196073	1804824827

[Signature]
DY DIR (E & B)
Sudhir Yadav
Dy. Dir. (E&B)
JDA

[Signature]
DIRECTOR (FINANCE)

[Signature]
JAIPUR DEVELOPMENT COMMISSIONER

आनन्दी
जयपुर विकास आयोग



Date: 24/09/2024
Place: Jaipur

13

JAIPUR DEVELOPMENT AUTHORITY, JAIPUR
STATEMENT OF REVENUE & EXPENDITURE ON ACCOUNT OF SALE OF LAND, CONVERSION / REGULARISATION CHARGES AND URBAN ASSESSMENT ETC.

SCHEDULE "D"

SALE OF LAND, CONVERSION / REGULARISATION CHARGES AND URBAN ASSESSMENT ETC.

SCHEDULE -D1

PARTICULARS	AMOUNT 2022-23	AMOUNT 2023-24
ALLOTMENT/SALE OF PLOTS/ LAND	9996207879	12076148414
INCOME FROM NHAI (ON A/C OF LAND FOR RING ROAD)	350000000	350000000
INCOME FROM EWS/LIG / BUILT UP PROPERTY ETC	116638593	76018604
BSUP SHELTER FUND & ADDITIONAL SHELTER FUND	205091908	209840475
REGULARISATION AND CONVERSION CHARGES	429992031	551884746
URBAN ASSESSMENT FEE	1903993479	2347722390
TOTAL D-1	13001923890	15611614629

LAND ACQUISITION/ PAYMENT FOR LAND EXPENSES & SHARE OF REVENUE PAID TO GOR

SCHEDULE -D2

PARTICULARS	AMOUNT 2022-23	AMOUNT 2023-24
LAND ACQUISITIONS/ PAYMENT AGAINST LANDS (NET OF REFUNDS)	2353435824	1692888233
PAYMENT OF SHARE OF REGULARISATION CHARGES TO GOR 20%	100000000	200000000
PAYMENT OF SHARE OF REGULARISATION CHARGES TO GOR 40%	348383	735117
TOTAL D-2	2453784207	1893623350

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DIRECTOR (FINANCE)

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JAIPUR DEVELOPMENT COMMISSIONER

जयपुर विकास आयोग



JAIPUR DEVELOPMENT AUTHORITY, JAIPUR

SCHEDULE "E"

DETAILS OF ADMINISTRATIVE & OFFICE EXPENDITURE FOR THE YEAR 2023-24

S.NO.	PARTICULARS	AMOUNT 2022-23	AMOUNT 2023-24
1	ADVERTISEMENT & PUBLICITY	322788142	381499798
2	AUDIT FEES TO LOCAL FUND DEPTT. & OTHERS	972000	0
2	BOOKS & PERIODICALS	763391	1252036
3	CONSULTANCY SERVICES & JOB WORK OF COMPUTERISATION PROJECT & OTHERS (INCLUDING AMC FOR THREE YEAR)	123341783	115693230
3	PAYMENT OF FEES TO AUDITORS	396000	396000
4	FEE FOR TAX MATTERS/APEALS TO AUDITORS	947393	732780
4	CONVEYANCE CHARGES	2013294	2621157
8	ENTERTAINMENT EXP.	6365513	5112896
9	GENERAL DUTY GUARDS PERSONAL	109121972	117875013
10	SECURITY GUARDS SERVICES UNDER RCM	62255284	75644846
11	SECURITY GUARDS SERVICES FROM CORPORATE	33672907	22211630
12	LEGAL/ ADVOCATE FEES / EXPENSES	19465795	28421876
13	LIVERIES AND UNIFORM ETC. AND STAFF WELFARE	12906255	15444161
14	RUNNING AND MAINTENANCE OF VEHICLES INCLUDING CONTRACT VEHICLES	77268708	89451796
15	OTHER ITEM EXP /MISC. EXPENSES	51654	27900
	CONTRIBUTION FOR DEVELOPMENT/ AWARENESS	9115543	10254484
	CLEANING EXPENSES		

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Sudhir Yadav
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JDA

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निदेशक (वित्त)
जयपुर विकास प्राधिकरण



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S.NO.	PARTICULARS	AMOUNT 2022-23	AMOUNT 2023-24
	ORDERLY ALLOWANCES	48895	41059
	POSTAGE/TELEGRAM	997606	598979
	LEAVE ENCASHMENT	22117386	33958214
	CONTRIBUTION FOR SPORTS IN JDA REGION	1000000	0
	TENT'S EXPENSES FOR CAMP/ SCHEMES etc	61014799	82608398
16	TRAVELING EXPENSES-TOUR AND TRAVEL (INCLUDING FOREIGN TOUR)	991107	1234020
17	TELEPHONE EXPENSES INCL.LEASE LINE, PRO CALL etc.	2521627	2595471
18	RENT INCLUDING LIGHT & WATER	48608645	69417968
19	REPAIR AND MAINTENANCE OF FURNITURE AND OFFICE EQUIPMENT	713763	762451
20	STATIONERY AND PRINTING	15767874	21168324
21	COMPENSATION PAID	195010	
22	COURT FINE/ COMPENSATION		7958960
23	EVENTS EXPENSES		11435711
24	RIC O& M EXPENSES		25955156
25	RENT & TAXES (ENTRY TAX, ROAD TAX, URBAN DEVELOPMENT TAX Etc.)	41300	676478
26	GOR- RAJASTHAN DIVAS EXPENSES , VAN MAHOTSAB & OTHERS	728738	1254536
27	SPONSORSHIP EXPENDITURE	5710601	5653624
28	ENCROCHMENT AND FLOOD SAFETY EXPENSES	763637	1310261
29	RERA REGISTRATION EXPENSES & PROFESSIONAL FEES	17461560	25786227
30	MISCELLANEOUS EXPENSES	1150773	1675025
	Total	961278955	1160730465

[Signature]
Sudhir Yadav
Dy. Dir. (E&B)
JDA
DY DIR (E & B)

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निदेशक (वित्त)
DIRECTOR (FINANCE)

[Signature]
JAIPUR DEVELOPMENT COMMISSIONER
जयपुर विकास प्राधिकरण



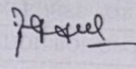
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JAIPUR DEVELOPMENT AUTHORITY, JAIPUR
STATEMENT OF PRIOR PERIOD ADJUSTMENTS ON ACCOUNT OF RECONCILIATION OF BANK BALANCES ETC

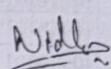
PARTICULARS	SCHEDULE "F"			
	EXPENDITURE	INCOME	EXPENDITURE	INCOME
	2022-23		2023-24	
HRR Recovery STAFF		2724627		
Medical expenses	-1000000			
GRANTS RECEIVED FROM HANDICRAFT DEPTT-GOI		9400000		0
OLD SUSPANCE ADJUSTED			45273	
BOM FDR BALANCE PRIOR YEAR				1817202
DEPOSITS WORKS-DEFENCE DEPARTMENT FOR CONSTRUCTION OF ROAD (UNSPENT BALANCE)				30939567
MISC DEPOSIT AMOUNT WITH HELD PRIOR YEAR				97161875
Total	-1000000	12124627	45273	129918644
NET PRIOR PERIOD ADJUSTMENTS		13124627		129873371

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 DIRECTOR (FINANCE)
 निदेशक (वित्त)


 JAIPUR DEVELOPMENT COMMISSIONER
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 जयपुर विकास आयोग


 AUDITORS

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JAIPUR DEVELOPMENT AUTHORITY
SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS
 (to & forming part of the Balance sheet as on 31.03.2024)

SIGNIFICANT ACCOUNTING POLICIES

SCHEDULE 'X'

1. ACCOUNTING SYSTEM

The Authority decided to follow the Cash basis system of accounting w.e.f. 1.4.2002 and accordingly the accounts for the financial year 2002-03 and onwards, have been prepared on the Cash basis system of accounting and as per the reporting framework being followed. The Authority is registered as a 'Charitable institution' u/s 12AB of the IT Act 1961 and filing the return of Income applicable for charitable institutions.

Given the Cash basis system of accounting & reporting framework being followed by the Authority:-

- The unearned/acrued income from the one-time Urban Assessment Fee, along with all other heads of income/receipts and provisions for expenditure/payments under all heads of accounts related to the year is not accounted for.
- The employee benefits are also accounted for on the cash basis.
- Investments are stated on cost.
- No provision of current tax/ deferred tax and other direct /indirect taxes /duties/levies is made
- No valuation of any stock/inventory or work in progress is made.
- All development expenses as incurred and paid are charged to the income and expenditure account except for Property Plant and Equipment (PPE) and Capital Work in Progress, which are capitalized under respective item of PPE.
- The liability to pay the share of revenue, out of total receipts (accounted as revenue of the Authority) of the sale of land, conversion charges, Urban Assessment Fees, etc., to the Government of Rajasthan, Jaipur Nagar Nigam & other agencies in accordance of the orders of the State Government, are shown as expenditure only in the year of actual payment.
- Various contracts are entered into by the Authority for urban development and to provide public amenities, where, neither the accrued liability nor the contingent liability is ascertained and

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provided for and disclosed in the Financial Statements of the Authority.

- The grants/contributions from State Governments, Central Government, Government departments, Government entities, etc. for various public utility project works of sewerage, drainage, roads and other civic amenities/ infrastructure facilities in the JDA Region are recognized in the year of receipt and similarly, the expenditure incurred by the Authority against such Grants/contributions are recognized as an expenditure in the year of actual payment. The amount of unutilized grant or grant receivable is neither ascertained nor disclosed. However, the Grant received for works beyond the JDA Region is recognized as liabilities, and expenditures made are adjusted from such grants recognized as liabilities.

Further, the checking and reconciliation of various receipts and payments is an ongoing process until the final balances are confirmed in all respects. Any adjustments, if revealed in the course of checking and reconciliation are recognized under respective heads and adjusted in the year in which they are reported.

The Authority accounts for the expenditure incurred on a resource with the ability to generate future economic benefits, owned & controlled by the Authority, and used for service potential/ administrative purposes, as Fixed Assets (PPE) of the Authority, having an enduring nature.

Development and Maintenance expenditure incurred on public roads, bridges, drainage, sewerage, parks, and other civic/urban amenities for the general public use, where the control of the Authority is limited to orderly use and maintenance, is recognized as revenue expenditure. Similarly, receipts from the sale of land, development charges, conversion charges, and all other charges and levies including fees and penalties for compliance with town planning, land and building regulations, and similar activities of a revenue nature are accounted for as revenue in the Financial Statements.

Given the cash basis system of accounting and the reporting framework being followed by the Authority, the accounting Standards issued by ICAI could not so be followed and the effect of the same on income & expenditure, and Balance sheet has not been ascertained, quantified, and disclosed.

2. Fire (Cess) Fund: As per the directions of the State Government a specified sum is levied & recovered from builders/owners for fire protection & safety for which a dedicated fund has been created and has been shown as

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liabilities, since, the Authority is not incurring against such expenditure under its routine activities. It was decided by the competent authorities, that, a new dedicated account as Fire Cess be created and the application and utilization of funds may be made through a separate agency or otherwise as deemed fit by the Government of Rajasthan, and the utilization of the same will be made accordingly from the said fund. The interest earned is credited to this account if any FDR or Deposit is made from the account.

The Authority also has earned/collected, as per direction of the State Government, BSUP shelter/additional shelter fund income with the sale of land, which is recognized as income in the year of receipt and the expenditure in the year of the amount spent.

3. Since the Government lands belong to the State Government and have only been vested in the Authority, the revenue from the sale of plots, regularization and conversion charges, urban assessment fees and expenditure on acquisition payments, and payment of a share of revenue to Government of Rajasthan and on behalf of Government of Rajasthan, as per the order of the Government of Rajasthan, are separately shown in the 'Schedule D - Statement of Revenue & Expenditure on account of Sale of Land, Conversion/Regularization charges and Urban Assessments, etc.' of the 'Income and Expenditure account'. Share of Revenue to Jaipur Nagar Nigam is shown separately in Income & Expenditure Account.

Further, in the case where, the land is provided against the land to land owners, as per the policy of the Authority, is not recognized in accounts since no cash transaction is involved. The amount paid against land acquired for development purposes, the land transferred to JDA, and any type of compensation against land is shown as land acquisition/ land payment expenditure on an actual payment basis only.

4. The Property Plant and Equipment (PPE) including Buildings, Plant & machinery/equipment, Vehicles, Furniture and Fixtures, and Other Equipment are recognized at historical cost only and are shown in the Balance sheet on a net basis, after charging depreciation on WDV basis at the rates applicable as per the Income-tax Act, 1961.

The office building and staff quarters are shown separately as the separate depreciation rates are applicable at @10% and 5% respectively. The useful life is nearly the same and no impairment of any material amount as such is noted.

The Authority to provide Sewerage and Drainage system for general public utility has been incurring expenditure on the Sewerage Treatment plant. Since the treatment plant was meant for the general public and was out of

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Government Grants, hence, it is recognized as revenue expenditure only. However, the STPs developed for multiple purposes under the 'Dravayvati River project' and completely controlled by the Authority are recognized as Fixed Assets (PPE) in the Balance Sheet.

5. The Authority maintains separate cash books for Civil, Works, and land payments, and also maintains separate accounts for collection and refund of revenue. A consolidated Bank collection account is maintained for various revenue collection accounts, in which various payments are drawn by the Authority. The transactions in such collection accounts are accounted for in the books of accounts monthly only.

The Authority opens a separate bank account on a requirement basis, and for such accounts, no separate cash book may be maintained, transactions in such accounts, are accounted for in tally software to prepare the annual accounts of the Authority.

The bank reconciliation statements have been prepared for the year 2023-24, however, reconciliation being a continuous process in the Authority, any adjustments revealed upon such reconciliations are adjusted in the financial statements from time to time.

6. Since the accounting policy was changed in the financial year 2002-03 as per the accounting policy no 1 mentioned supra, the balances of Seed capital, Capital fund, and Capital Reserve along with the balances of the deposits/advances, fixed assets, Capital works, etc., were taken based on figures appearing in the last audited balance sheet before the financial year 2002-03, where the complete details were not available and are subject to reconciliation. The reconciliation/confirmation/adjustment and disclosure related to these figures would correspondingly affect the figures and disclosure for the years thereafter.

7. The Authority is carrying out its activities as per the Jaipur Development Authority Act, 1982, which provides for urban planning, land and building regulations, development and maintenance of civic amenities and public utility services, and in the process recover certain charges as Fees, Penalties, Floor charges, Map release charges, Sale of tender forms, Resumption charges, Sub-division Fees, Compound fees, Road cut charges, Layout Plan & Permission charges, Processing charges etc., which are recognized as income of the Authority in the Financial Statements on the cash basis of accounting.

8. The incomes including the interest earned by the Authority on late payment of any dues and on deposits etc. are recognized as 'Income' and

similarly the expenditures including the administrative and other overheads are recognized as 'Expenditure' in the Income & Expenditure statement, and the resultant surplus/ deficit is transferred to the Balance sheet under the head 'Reserve and surplus'.

In the case of interest on FDR, the amount of interest is recognized on maturity of FDR on a receipt basis and the TDS deducted on the total interest is also credited to Interest income as per 26 AS and TDS made is shown as recoverable

The Authority is following a practice to disclose the amount set apart during the year as per section 11(2) of the Income Tax Act, 1961 under the separate head 'Reserve for Development in JDA Region' and upon utilization, such amount is adjusted from the aforesaid reserve and transferred to the accumulated surplus. The balance of such reserve is required to be kept in such mode as prescribed under section 11(5) of the I.T. Act, hence the corresponding balance is kept as FDRs and bank deposits as permissible under section 11(5) of the I.T. Act.

The investments are shown at cost values, mostly, investments are of nominal value and are made in government entities (unquoted shares), and no impairment loss on such investments is recognized. The loss, if any, is accounted for only in the year of transfer/sale.

Further, being a Government Authority, the salary and perquisites of executives and officers of the Authority are as per the specified rules of the Government and Authority and as such no specific related party transactions take place, except with the other Government/ Government entities/ Boards, hence no such disclosure is made.

9. The Authority is also working as the nodal agency for monitoring the works under affordable housing scheme and other infrastructure schemes as per the directions of the State Government, since, the transactions of such schemes are not related to the Authority, and are therefore, neither compiled nor incorporated in the books of the Authority. Any amount received/incurred from such schemes is recognized as Liabilities/Recoverable.

10. The fund for Employees' GPF and Pension is maintained by the Authority at Secretariat Treasury, Jaipur as approved by the State Government in which the contribution of the employees and the employer, as the case may be, is deposited and the related payments are made from such accounts. The interest is credited by the treasury at the end of each year in both these accounts. The net of transactions in these accounts are reported on the

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liabilities side and assets side to depict the balances and investments of both these accounts.

Further, the Authority is also maintaining a separate bank account for RPF contributions, of which, the fund balance is not shown in the balance sheet. Also, a separate bank account is maintained for NPS contributions as made by the employees.

Further, in view of the auditor's observations on account of certain accounting/disclosures in the Financial Statements, the following amendment/additions have been made to the policy:

- a) In the Pension account, only the actual payments from the Pension fund are booked as the expenditure in the 'Income and Expenditure Account' with effect from 1.4.2022, so that, only the actual amount paid to the pensioners is reflected and taken as expenditure on pension account instead of booking expenditure of contribution to fund account. Further Interest on PD Account is accounted as Interest Income and Expenditure on pension correspondingly from this year. Till now the interest received was netted to the pension payment of that year. However, this does not impact the surplus/deficit as per the Income & Expenditure Account.
- b) The other addition to the policy was on account of the adjustment of the withheld amount of 'Contractors', in the development expenditure. A separate account for the withheld amount was being maintained from 1.04.2018, having the party-wise details of contractors. This year as a change, the balance of such account as on 1.04.2023 was taken as a prior period adjustment and the net additions in this account during the year, is adjusted from the development expenditure.

NOTES ON ACCOUNTS

11. Since the Authority accounts for the Grants/subsidy from GOI / GOR / Govt. departments/entities on the cash basis as explained in policy no. 1 above, the un-utilized/overspent amount has not been ascertained and disclosed for this year also. If any difference is revealed on verification, the same will be made in the year of refund/adjustment being cash basis accounting system followed.

12. The contractor has to deposit a certain amount as a Security deposit, Earnest money, Performance guarantee, etc. as per the terms and conditions of the contract with the Authority, which is refundable upon compliance of the same. Following the terms and conditions of such contract, the contractor,

instead of depositing the security deposit, agrees to adjust the same from each running bill. Such security deposit becomes the legal liability of the contractor and therefore the Authority maintains a separate head of account for such deposits shown as Security Deposits, Earnest money, etc. from the contractors. The amount refunded from the same from time to time is adjusted and the net balance is carried as liability. The Authority also retains certain amounts from the Bills of the contractors, for short-term pending compliances as Misc. deposit/withheld amount. Normally, such amounts are cleared and paid in the normal course, however, a certain amount remains unpaid at the close of the year. Previously such an amount was also shown as liability, but given the addition to Policy No. 10 mentioned above, such an amount of Misc. deposit / withheld amount is deducted/adjusted from the Development expenditure. This year as a change, the balance of such account as on 1.04.2023 of Rs. 9,71,61,875/- was taken as a prior period adjustment and the net additions in this account of Rs. 9,76,55,009/- during the year, have been adjusted from the development expenditure. Further, reconciliation/confirmation of such deposits is a continuous process, if any adjustment arises on reconciliation, it would be made in that year only.

The amounts received from the MLA/MP LAD fund and other entities/departments of the Government for participatory development work are taken as income from participatory works in the year of receipt and accounted as expenditure in the year of actual expenditure due to the cash basis system of accounting. All such expenses are incurred for the development/maintenance in the JDA region.

A sum of Rs. 3,09,39,567/- lying as liability under Road Under Bridge-Defense department for work of RUB in JDA region has been transferred to prior period receipts in this year, so has to comply the observation to account for as per policy of accounting. Any expenditure incurred on this account will be accounted as expenditure in the year of payment.

The balance of the Fire-Cess fund as at 31.3.2024 is Rs. 7,21,96,055/- (previous year Rs. 7,12,72,601/-), this also includes the interest on SB bank account earned in this year of Rs. 25,722/- made out of these funds, which is recognized as liabilities as per the accounting policy.

13. The maintenance of the item-wise fixed asset register with necessary details and its physical verification thereof has been pending since long. Due to this no adjustment for shortage/excess, if any, and other related value adjustments could be made. The Authority has however started the maintenance of the fixed assets register from the year 2018-19 taking the consolidated amount under each head reported in earlier years' fixed assets schedule, as opening Balances. The physical verification process is yet to be completed. The resulting adjustment, if any, will be made on the completion of the process and its final reconciliation thereof. Further, in the case of RIC and

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Gandhi Museum, the item-wise break-up is under preparation and verification, hence total amount has been taken and depreciation has been charged @10 %, any difference on item-wise details confirmation, will be adjusted in that year.

14. The Authority was recognizing income from its share of Land and Building tax as per the statement of accounts received from the LBT department or based on the estimated collection. The accounting policy of cash basis accounting has been adopted by the Authority from the year 2002-03 and therefore, no such provision was required to be made against such income from that year. A sum of Rs. 20.92 Crores has been shown as the amount recoverable from Land and Building tax as on 31.3.2002. As per the letter of Directorate of Small Savings, Government of Rajasthan, there was a collection of Rs. 898.72 Lacks of which 50% share of JDA comes to Rs. 449.36 Lacks, which was not accounted for in books of 2002-03 due to cash system of accounting. If the same is also added, the due amount comes to Rs. 25.41 Crores. Any amount received/ receivable over and above this figure would be accounted for upon the final decision in this matter, until then, the opening balance is carried on in the books of accounts. The matter is pending at the level of the related Department, being a Government transaction, no provision/write-off is made till it is finally decided by the State Government.

15. The Authority has put an RCR system in place for proper classification of the revenue and to ensure that the same is deposited in the bank through challan so that the income can be easily identified. The Authority recognizes the income (which is only on a receipt basis as explained in policy no 1 above) in the revenue collection register (known as RCR) as per the heads specified therein. The head-wise RCR reconciliation is a continuous process, any adjustment, if further revealed will be made in the respective year.

Certain amounts are still being deposited through RTGS/NEFT directly in the bank accounts and are difficult to identify, the balance of which as at 31.03.2024 was Rs. 16,26,82,680/- (Previous year Rs. 13,67,81,957/-). Under this head, only the pending entries from 01.04.2013 have been carried in the books, hence, the same is not reconciled with the RCR carried since inception. The difference of Rs. 19,29,143/- between Head-wise RCR and Banks as at 31.03.2024 (Previous year Rs. 19,74,389/-) is still under reconciliation and shown under Schedule C-1 to the Balance Sheet.

16. The final reconciliation and confirmation of revenue share of Jaipur Nagar Nigam and the Government of Rajasthan is in process, and if any difference is revealed, the same will be paid/adjusted in the year of reconciliation. This year, an amount of Rs. 12,00,00,000/- was paid to Jaipur Nagar Nigam (Previous year Rs. 39,50,00,000/-) out of revenue share from the

sale of land. A sum of Rs. 20,07,35,117/- (Previous year Rs.10,03,48,383/-) was paid to GOR out of the share of the revenue from the sale of land and conversion/regularization charges.

17. The Authority has made various contracts for development, maintenance, construction, and other works with various contractors. Certain contracts have not yet been completed and certain contracts where the work has been completed but the final bills have not been made/approved. Also, in certain contracts, the contractors have left the work and the contract is pending in the books of accounts for adjustments. The liability to be recovered from the contractor and the amount payable to the contractor for all such contracts have not yet been arrived at, including the amount of damages/penalty and other recoveries/ adjustments, and therefore, the resultant adjustments could not be made in the books and such figures could not be disclosed. During this year, the Bank Guarantee was invoked in the case of Simplex Ltd., the contractor for the Sodala Elevated Road Project resulting in the total receipts of Rs.21,30,15,459/-. Out of this, the amount recoverable, with interest, has been adjusted against the advance from such contractor, and the balance amount of Rs. 13,55,48,148/- is shown as 'Liability Pending Adjustment' in schedule 'C-1'. The same will be adjusted on the final decision of the competent Authority for levying LD/Damages as per the terms of the contract.

In certain cases, the damages/compensation are recovered as per the terms and conditions of the respective contract, since, it is related to the cost of the respective work, it has been adjusted against the total expenditure on development work incurred during the year. Further due to the non-ascertainment of such liabilities/recoverable, the accrued/contingent liability could not be ascertained and reported as also disclosed in the Accounting Policies.

18. The expenditures/payments are recognized based on cheques issued and income based on the amount received in the Revenue Collection Register. The primary cash book for civil and works payments is maintained and recorded with receipt and payment on a day-to-day basis. For Head-wise accounting as required to prepare the Financial Statements, all transactions are recorded on separate tally software for day-to-day transactions. The income/receipt as per RCR is accounted for in this software every month. The Financial Statements are therefore based on the said accounting system. In case any difference is revealed, the resulting adjustment will be made in the year in which it is revealed. The FDR is made from time to time by transfer entries/issue of cheques, the interest of which is also received in the RCR.

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The Bank balances have been mostly reconciled and adjusted, however, the reconciliation and adjustment being an ongoing process may reveal certain adjustments, which would be made in the year in which it is revealed.

The Bank balances at schedule B of the Balance Sheet, include certain amounts of reconciliation differences shown in the schedule under respective heads. The old unidentified suspense of nominal amounts of Rs. 45,273/- has been adjusted to the 'Income and Expenditure account'. The remaining balances are under reconciliation/confirmation and will be adjusted as soon as details are available from the banks and confirmed.

The balance in the "Registration Deposit Schemes" under Schedule 'C-1' to the Balance Sheet, amounting to Rs. 46,82,509/- (Rs. 47,57,509/- as at 31.03.2023) has been shown as Liabilities and the corresponding amount as Bank balances, since, it is on account of amount refundable to unsuccessful applicants and amount transferable to income for successful applicants. There are certain differences with the balance as per bank account no. 610, which is under reconciliation and is reported as liabilities. The amount of interest received is debited to this account and credited to the interest income in the respective year. Any short/excess refund/unadjusted amount will be recognized on the final transfer of the said amount.

The Authority also maintains an online bank account for deposits of EMD/Nagarana etc. against the auctions made from time to time. The same is adjusted through RCR, when the due payment is received and compliances are made, however, till then, the balances are lying in the 'Online auction deposit A/c (pending RCR)'. A sum of Rs. 3,59,49,292/- as at 31.03.2024 (Rs. 2,68,95,721/- as at 31.03.2023) is lying in the said account as the sale was not confirmed on 31.03.2024. An amount of Rs. 9,21,44,950/- was booked as income in the current year under 'Sale of plot/land', however, the RCR was not prepared till this year.

19. The Income tax deduction, GST TDS, and other deductions of taxes from the payments under various heads are made and deposited with the respective authorities from time to time. Though no material variation would arise, still the reconciliation being a continuous process, any discrepancies are noticed, will be paid as per the provisions of the applicable laws from time to time.

An order passed by the Honorable Jaipur Bench of ITAT (also confirmed by the Honorable Rajasthan High Court) quashing the demand of Rs. 493 Lacs raised under section 194LA of the Income Tax Act, 1961 by the Income Tax Department. However, the refund of the same is still pending due to the TDS processing demand existing on the TRACES Portal of the Authority. The TDS

processing demand is rectifiable upon filing necessary corrections, which is being examined with the details, and any liability if arises will be adjusted in the ensuing years. The liability shown on TRACES till 2024 was Rs. 2.14 Crores and then interest etc. thereon.

The Jaipur bench of ITAT has granted relief and later confirmed by the Rajasthan High Court on the matter of income tax assessment for the Assessment Year 2006-07, 2010-11, 2011-12, and 2012-13, thereby deciding that the tax in these years is nil as the Authority is covered under sections 11 and 12 and thus deciding the matters against the Income Tax Department, is challenged by the department before Honorable Supreme Court. Since, the matter is covered, the Authority does not anticipate any demand of Income Tax in these above matters.

20. The Authority took a master policy for the gratuity scheme from the Life Insurance Corporation of India in March, 2003. The amount of gratuity paid by the Authority is shown as recoverable from LIC and the amount received from LIC is credited to this account. Further, a sum of Rs. 4,12,32,117/- is shown as recoverable from LIC against the payment made for Gratuity as at 31.3.2024 (Rs. 2,04,87,792/- as on 31.3.2023), which is under reconciliation and confirmation with LIC and will be adjusted accordingly. This year, a sum of Rs. 31,54,127/- (previous year Rs. 11,81,551/-) has been incurred/paid as a contribution as per the demand of the LIC and the expenditure on gratuity for deputation and UDH employees.

Being, the cash system of accounting being followed, the pension contribution made in the respective public deposit account under pension rules of the State Government was treated as expenditure in the year of payment to the fund. However, due to the addition in Policy No. 10, The balance of the fund of Rs. 108,30,47,411/- as on 1.4.2022, is only shown as contra to the PD Account, and the remaining balance of the PD Account is shown under the cash and bank balances, as the pension fund was created long back, even before 1.4.2015. Now the actual payment made to the pensioner in the year is shown as expenditure. Hence, the amount of Rs. 18,53,105/- is shown as an adjustment in the pension expenditure account this year, on this change of accounting.

The interest on PD Account used against pension payment was neither shown as income nor expenditure until 31.3.2023. In this year the same has been shown as interest income and correspondingly to pension expenditure. Having no impact on the net surplus for the year.

21. The GST has been made applicable since 01/07/2017 and taxes like Service Tax, Works Contract Tax, VAT, etc. have been subsumed under the GST Act, wherein certain services provided by the Authority, like, Renting of

Immovable Property, charges received against other services (other than Developmental activities) have been made taxable. A separate cell has been created for tax compliance, deposition of taxes on time, raising GST invoices, and checking where there is a delay in payment of statutory dues for proper compliance with the GST/I.T. laws as applicable from time to time. Further, corrective action are taken for the observations of auditors for the delay in the deposition of taxes and other matters as reported, to ensure proper compliance with the tax laws and to deposit the pending amount as per the applicable provisions.

The filing of GST Annual Return and reconciliation statement for the financial year 2023-24 are under progress with the professional firm. The difference, if any, reported will be adjusted and paid at the time of filing of such form. In this regard, the observations of the auditors by way of a separate report for non-payment of taxes /delayed payment and other observations of routine audit are also being looked into and if any adjustments are required in the accounts of the Authority and/or any payment of taxes /interest is required to be made, the same will be done in next financial year.

Further, a demand raised by the CGST Department for the pre-GST era (Service Tax) is pending, according to which the net amount payable on account of service tax is Rs. 9,34,330/- only (as may be applicable), and the penalty on the same for the similar amount. The Authority has filed an appeal, which is pending to be decided before the CESTAT (Tribunal), New Delhi.

The CGST Department has also confirmed a demand of GST (CGST+SGST) amounting to Rs. 1,94,70,396/- (interest and penalty as may be applicable) on Guarantee commission and misc. income of the Authority and penalty of Rs. 5 crores, where it was claiming exemption. The demand has been contested before the Learned Commissioner (Appeals), CGST. The decision is pending, further, the service tax demand of Rs. 1.50 crores with interest and penalty of Rs. 1.50 crores is disputed by the Authority pending before the Honorable CESTAT, Delhi.

22. The investments at par as per the directions of the State Government were made in Equity share capital in JCTCSL Rs. 400.00 Lacs and in RAVIL (Now changed as RUDSICO) Rs 24.00 Lacs, (both are State Government undertakings) for which the Share Certificate is yet to be received.

23. The audit of the accounts is being done under the provisions of section 12A(1)(b) of the Income Tax Act, 1961, and the return of income is filed as a registered charitable trust/institution.

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24. The observations of the audit, even dated, for the compliances, system improvements, taxation/other issues and audit by Local Fund Dept. and other audits are under compliance by the Authority. The Authority has taken up the system of the revenue audit, computerization of RCR, separation of the land accounting, challan deposit system, etc., and is taking steps for revenue reconciliation of various charges deposited/recovered as income with the respective credit given by the Zonal authorities, the compliance of the contract's terms and conditions of the work contracts, etc. Further steps are also in process for an effective internal control system for the sale/allotment of land and recovery of charges, development works, financial management, tax compliances and accounting system.

25. The Authority has taken a term loan from the National Capital Region Planning Board (NCRPB) at the interest rate of 7.00% p.a., with a rebate of 0.25%, if the interest is paid on time. The outstanding balance as on 31.03.2024 was Rs. 954.75 Crores (previous year Rs.1069.91 Crore). The said loan is guaranteed by the State Government for which Guarantee commission is paid and accounted for as expenditure.

The Authority has started presenting the financial statements under the major head of disclosure, however, the proper classification of assets and liabilities as current and non-current could not be done, due to the nature of the transaction and reporting system being followed.

26. The Authority had entered into an MOU with NHAI for the construction of Ring Road (Southern Corridor), where NHAI was under obligation to pay a sum of Rs. 350 Crores (NPV, discounted at the interest rate of 8%) against the lands transferred by the Authority for the Ring Road, to be disbursed in equal installments of Rs. 48.30 crores over 10 years including interest, to be started after one year of completion/ commissioning of the project. The actual date of commissioning of the project was 11.12.2020, and the disbursement was due from 11.12.2021. The Authority has also taken a loan/advance from NHAI of Rs. 196 Crores on 25.06.2018 for land acquisition for the project at the same interest rate of 8% per annum which was to be adjusted from the said payment from NHAI after COD of the project. The authority was accounting Rs. 35 Crores as receipt from land and corresponding adjustment to the loan from NHAI was made. Since no payment was effected, no interest payable and receivable was accounted.

The NHAI, vide letter no. 281 dated 16.5.2023, provided the schedule of the adjustment required to be made of Rs. 35 Crore against principal and Rs. 13.30 Crore against interest. The adjustment of Rs. 35 Crore against the principal amount was already made and adjusted against the loan from NHAI. A total interest due on three installments, i.e. 11.12.20021, 11.12.2022, and 11.12.2023 have been taken as interest income from NHAI, in this year and

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correspondingly it has been shown as interest on loan from NHAI. This interest adjustment is made just for disclosure, as such no amount was received and paid. However, the same was not shown in the previous year in the Income and Expenditure account, given the cash basis of accounting is followed and the schedule of adjustment received in this year only. As per NHAI the Balance loan liability with interest accrued till 11-12-2023, after adjustment made till 11-12-2023 as above is Rs 141.98 Crore.

27. A sum of Rs 10 Crores has been provided as a loan (as advance) on 16/06/2017 at the interest rate of 9% per annum to Rajasthan State Road Transport Corporation on the direction of the Government of Rajasthan. Since no interest has yet been received, the Authority is pursuing recovery of the loan and interest thereon. Interest will be accounted only on receipt of the same as per the accounting policies.

28. The RERA was implemented on 1st June 2017, in the State of Rajasthan. As per the provisions of the act, various eligible schemes had to be registered under the RERA and the disclosures had to be made in the Financial Statements. The Authority has also been registered with the RERA. The Authority has appointed separate auditors (Chartered Accountancy Firm) for each project registered in RERA. The Auditors have to issue separate annual reports against each project allotted to them every year. However, as the finalization of the same is under process, separate disclosures are not made in the final accounts as required under RERA. The receipts from the schemes covered under RERA are lying in the bank accounts shown at schedule 'B' under the head 'RERA Bank Account'.

29. The Authority has provided a sum of Rs. 12 Crores in the year 2018-19, towards maintenance of the Shooting Range to the Sports Council. The maintenance was to be carried out from the interest of the said advance. However, as per the decision of the committee set up for the purpose, it was decided that the original amount could also be utilized for the maintenance of the Shooting Range. As per the statement received from the Sports Authority, they have utilized 3 crores of the total amount meant for maintenance in previous years, and Rs. 9 crores is lying in their bank account. Accordingly, Rs. 3 Crores has been charged to maintenance expenses in previous year and the remaining amount of Rs. 9 Crores is shown as an advance since previous year. No transaction has been reported this year.

The Authority has paid a sum of Rs. 90 Crores this year (Rs. 200 Crores in the previous year) as expenditure on land payment/land acquisition to GOR for the land of MLA Flats provided/ transferred to the authority. The said payment

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was meant for construction for new MLA Flats being constructed by the Rajasthan Housing Board on direction of the GOR. The authority also makes the payment to the GOR as a share of revenue from the sale of government lands vested to the authority. On completion/finalization of the values, the expenditure may result in transfer of some amount from one head to another head of the said expenditure. Total expenditure incurred in each year, as payment made to GOR for lands and share of land revenue taken as expenditure will have no change at all.

Further, the Authority has incurred certain expenditures against COVID-19 Relief work on the direction of the Government, where the net expenditure is debited to the income and expenditure account and if any recovery is made from the Government, the same would be recognized in the year of receipt.

30. The Authority has entered in an MOU with JMRC Ltd (a State Govt entity providing public utility services in JDA region), according to which JMRC Ltd has transferred/ handed over their land at Metro Enclave to the Authority at a total consideration of Rs. 318 Crores payable in five years as per MOU, out of which, Rs. 63.60 crores have been paid to JMRC Limited during this year taken as expenditure and the amount received against sale/allotment of land is treated as income of Authority. As and when the remaining payment would be made to JMRC, the same would be treated as expenditure in that year, as per the cash basis accounting being followed.

Further, the Authority has raised a term loan from Rajasthan State Power Finance & Financial Services Corporation Limited, (a state government NBFC) of Rs. 140 Crores to fund the extension of the Metro Project (phase 1) in the JDA region for the development of basic infrastructure facility for general public. The interest paid has been accounted for as expenditure of the Authority and the amount of loan transferred to JMRC has been debited as a loan to JMRC. As per the MOU between both entities, the repayment of the loan is to be made by the JMRC on or before the due date of repayment of the loan by the Authority to RSPFCL and interest is to be borne by the Authority. Any change in the terms and conditions/adjustments of any amount, if made, the same will be accounted for in that year. The interest rate applicable is 9.5 % payable monthly and repayment will start from September, 2026 in monthly installments of Rs. 1.30 Crore.

31. The construction of the IPD Tower was proposed to meet the requirement of public health in the Jaipur region and to prepare the city for encountering any pandemic situations. The Authority has been nominated to execute the IPD Tower project as a Nodal agency, as per the directions of the Government

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of Rajasthan. The funds for the project are being contributed by various Government entities/boards/Authorities of the State Government.

Hence, the Authority has maintained a separate IPD Fund Account, where the contribution amount from other entities/agencies are received and expenditures are accounted for directly from the Account. The net balance of this fund is shown as Liability and the corresponding bank balances are shown under Cash and Bank Balances (as contra account). The amount of contribution made by the Authority is shown as contribution in the year of actual payment and transfer to this fund account. This year the expenditure made out of the fund of Rs. 124.59 crore (the previous year Rs. 17 Crore) was shown as share for public health in the Income & Expenditure Account. The net balance of the fund as at 31.03.2024 is Rs. 75,93,885/- lying in the bank account.

32. There are certain amounts of income on which TDS is deducted by the parties in the financial year 2023-24 but the amount is recoverable in the following year. The Authority has recognized the TDS as income in the current year, as per the amount available in 26 AS of the Authority and the balance revenue would be recognized in the year of receipt.

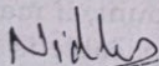
33. The previous year's figures and the expenditure under the group head have been regrouped/rearranged as per the current year's figures. Further, the compliance of observations of AG Audit, Local fund audit, and other audits is a continuous process and any impact of same on the Financial Statements, will be provided for in that financial Year.

In terms of our report of even date

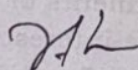
For Shyam L. Agrawal & Co.

Chartered Accountants

FRN 001723C

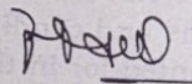


(CA Nidhi Agarwal)



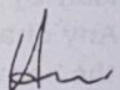
Sudhir Yadav

Dy. Dir. (F&B)



(OMKAR MAL RAJOTIYA)

Director (Fin.)



(ANANDHI)

आनन्दी

उपमुख्य विकास अधिकारी

PARTNER

MN-425095

Date: 24/09/2024

Place: Jaipur

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