

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 our project "**Transport And Automobile Market Nagar**" to be set up at **Khasra No. 142 (Part), Pali Road, Village Mogra Khurd, Tehsil - Luni, Jodhpur - 342802.**

1. The requisite particulars are as under:-

(i) Status of the applicant: **Competent Authority**

(ii)

a) Name: **Jodhpur Development Authority**

b) Address: **Opposite Railway Hospital Railway Hospital Road, Ratanada, Jodhpur, Rajasthan 342001**

c) Copy of registration certificate: **Copy of PAN Attached**

d) Name, photograph and address of authorised person etc.:

S.No.	Name	Designation	Address	Photo
1.	Bhagirath Bishnoi	Secretary / Authorized Signatory	Kotada, Kotra, Jalor, Rajasthan-343040	

(iii) PAN Number of the promoter: **AAALJ0478P**

(iv) Name and address of the bank or banker with which account in terms of sub-clause (D) of clause (I) of sub-section (2) of section 4 of the Real Estate (Regulation and Development) Act, 2016 and regulation 11(1)(i) of the Real Estate Regulatory Authority Regulations, 2024 will be maintained:


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Particulars	Collection Account [100%]	RERA Retention Account [70%]	Promoter's Account [30%]
Name	Secretary JDA Transport And Automobile Market Nagar Collecti	Secretary JDA Transport And Automobile Market Nagar Retentio	Secretary JDA Transport And Automobile Market Nagar Promoter
Bank A/c No.	44194180606	44194131455	44194160599
Bank	State Bank of India	State Bank of India	State Bank of India
Branch	Spl. Branch Jodhpur	Spl. Branch Jodhpur	Spl. Branch Jodhpur
IFSC Code	SBIN0000659	SBIN0000659	SBIN0000659
Bank Address	High Court Campus, Jodhpur	High Court Campus, Jodhpur	High Court Campus, Jodhpur

(v) Details of project land :

1. Address: **Khasra No. 142 (Part), Pali Road, Village Mogra Khurd, Tehsil - Luni, Jodhpur - 342802**
2. Total Area of Project (In sq. meters): **492163.25**
3. Phase Area (In sq. meters): **492163.25**
4. Total saleable area (in sq. meters): **176728.39**
5. Fees to be paid to RAJ RERA In (INR): **₹ 73,82,450.00**
6. Number of Apartments / Plots: **1503**
7. Sanctioned Number of Apartments / Plots: **1503**
8. Proposed But Not Sanctioned Number Of Apartments / Plots: **0**

(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: Self Development

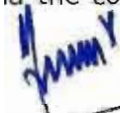
(viii) Registration fee of **₹ 73,82,450.00** is paid through online payment: **Payment proof with details of fee payment attached**

(ix) Any other information the applicant may like to furnish. : **N/A**

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

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जोधपुर विकास प्राधिकरण
जोधपुर

- (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: **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**
- (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: **Attached**
- (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) Proforma of the allotment letter, agreement for sale, and the conveyance deed proposed to be executed with the allottees: **Attached**


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- (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: **Attached**
- (xii) The number and areas of garage for sale in the project: **Attached**
- (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: **Declaration Attached**
- (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**
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 thereunder, namely:-
- (i) PAN Card of the Promoter
 - (ii) Electricity Bill for Address
 - (iii) Other Documents as per Attached Checklist
4. I/We solemnly affirm and declare that the particulars given in herein are correct to my /our knowledge and belief.

Yours faithfully,

Place: Jodhpur

Date: 20-06-2025

For- Jodhpur Development Authority

Bhagirath Bishnoi
(Secretary, Jodhpur Development Authority)

जोधपुर विकास प्राधिकरण
जोधपुर



राजस्थान RAJASTHAN

DECLARATION

BY 612915

Affidavit cum Declaration of Mr. Bhagirath Bishnoi (Secretary, Jodhpur Development Authority) duly authorized by the promoter of the proposed project vide their authorization dated 20-06-2025.

I, Bhagirath Bishnoi S/o Mohabata Ram Bishnoi aged about 51 years R/o Kotada, Kotra, Jalor, Rajasthan-343040 duly authorized by the promoter "Jodhpur Development Authority" of the proposed project "Transport And Automobile Market Nagar" do hereby solemnly declare, undertake and state as under:

1. That our project Transport And Automobile Market Nagar situated at Khasra No. 142 (Part), Pali Road, Village MograKhurd, Tehsil - Luni, Jodhpur - 342802 is a new project.
2. That we have not taken any bookings or advance payment in respect of this project or any plot / unit till the date we had put in the application and will not take any booking or advance payment till we get RERA registration number.
3. That we have not done any marketing or advertisement activity in respect of this project or any plot / unit till the date we had put in the application and will not do the same till we get RERA registration number.
4. That if any contradiction arises in the future the deponent will be responsible for it.

Deponent

For- Jodhpur Development Authority

Bhagirath Bishnoi
(Secretary, Jodhpur Development Authority)

VERIFICATION

I, Bhagirath Bishnoi S/o Mohabata Ram Bishnoi aged about 51 years R/o Kotada, Kotra, Jalor, Rajasthan-343040 do hereby verify that the contents in para No. 1 to 4 of my above Affidavit cum Declaration are true and correct and nothing material has been concealed by me therefrom.

Deponent

For- Jodhpur Development Authority

Bhagirath Bishnoi
(Secretary, Jodhpur Development Authority)

ATTESTED

NOTARY, JODHPUR

30/06/2025

सचिव
जोधपुर विकास प्राधिकरण
जोधपुर

नाम मुद्रांक विक्रेता: मोहम्मद शफीज अनुजा पत्र संख्या
 रजि. क्र. सं. 02019 20/06/10 24 वैल्यू व क्र. सं. 102
 मुद्रांक क्र. 2021
 पिता / पति का नाम 2021
 पत्ता-.....
 प्रयोजन.....
 (हस्ते क्रय की दशा.....)

हस्ते के हस्ताक्षर

मुद्रांक विक्रेता के हस्ताक्षर
जोधप

राजस्थान स्टाम्प अधिनियम 1998 के अन्तर्गत	
स्टाम्प शशि पर प्रभारित अतिभार	
आधारभूत अवसरचना सुविधाओं से	102
(धारा 3-क)-10 प्रतिशत	
2 गाय और उसकी बस्ती के सरदाक और (धारा 3-ख)	
प्राकृतिक आम्दाओं एवं अन्य निहित आम्दा	
ह.त-20 प्रतिशत	
कुल योग	102
हस्ताक्षर	



Jodhpur Development Authority, Jodhpur
Opposite Railway Hospital, PWD Colony, Jodhpur
Phone no 0291-2612086, 2656355 Fax 0291-2615372
[Email-jdajodhpur-rj@nic.in](mailto:jdajodhpur-rj@nic.in)

DECLARATION

This is to certify that we have **not taken** any project loan or mortgage loan till date on our project "**Transport And Automobile Market Nagar**" situated at **Khasra No. 142 (Part), Pali Road, Village Mogra Khurd, Tehsil - Luni, Jodhpur - 342802** from any bank or financial institution.

Place: Jodhpur

Date: 20-06-2025

For- Jodhpur Development Authority

Bhagirath Bishnoi
(Secretary, Jodhpur Development Authority)

जोधपुर विकास प्राधिकरण
जोधपुर



Jodhpur Development Authority, Jodhpur

Opposite Railway Hospital, PWD Colony, Jodhpur
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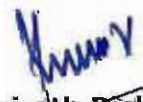
TO WHOMSOEVER IT MAY CONCERN

Date: 20-06-2025

M/s **Jodhpur Development Authority** through its authorized signatory **Bhagirath Bishnoi (Secretary, Jodhpur Development Authority)** regarding our project "**Transport And Automobile Market Nagar**" situated at **Khasra No. 142 (Part), Pali Road, Village Mogra Khurd, Tehsil - Luni, Jodhpur - 342802** declares that -

1. NOC for Environment: **Not Yet Available** *(we undertake to uploading or submitting the necessary NOC either prior to the Project's completion or in due course of time, whichever comes first, through the Project Profile modification module.)*
2. NOC for Fire: **Not Applicable**
3. NOC from Airport Authority of India: **Not Applicable**
4. Water Supply Permission: **Not Yet Available** *(we undertake to uploading or submitting the necessary permission either prior to the Project's completion or in due course of time, whichever comes first, through the Project Profile modification module.)*

For- Jodhpur Development Authority


Bhagirath Bishnoi
(Secretary, Jodhpur Development Authority)

जोधपुर विकास प्राधिकरण
जोधपुर



Jodhpur Development Authority, Jodhpur

Opposite Railway Hospital, PWD Colony, Jodhpur
Phone no 0291-2612086, 2656355 Fax 0291-2615372
[Email-jdajodhpur-rj@nic.in](mailto:jdajodhpur-rj@nic.in)

TO WHOMSOEVER IT MAY CONCERN

Date: 20-06-2025

M/s Jodhpur Development Authority through its authorized signatory **Bhagirath Bishnoi (Secretary, Jodhpur Development Authority)** regarding our project "Transport And Automobile Market Nagar" situated at **Khasra No. 142 (Part), Pali Road, Village Mogra Khurd, Tehsil - Luni, Jodhpur - 342802** declares that:

Consultant Details				
Consultant	Name	Email Address	Contact Address	Contact Number
Real Estate Agent, Contractor, Structural Engineer, Plumbing, HVAC or Any Other Consultant	Not Appointed [If appointed then promoter will update RERA Authority through project profile modification]			
Architect	Anuj Agarwal	jdajodhpur-rj@nic.in	Deputy Town Planner, Jodhpur Development Authority, Opposite Railway Hospital Railway Hospital Road, Ratanada, Jodhpur, Rajasthan 342001	8386801756
Engineer	Subodh Mathur	jdajodhpur-rj@nic.in	Executive Engineer, Jodhpur Development Authority, Opposite Railway Hospital Railway Hospital Road, Ratanada, Jodhpur, Rajasthan 342001	7014387172
Chartered Accountant	CA. Amit Kumar Kedia	ca.amitvkedia@gmail.com	Office No. 6F- 42 & 43 Mahima Trinity Mall, Swag Farm, New Sanganer Road, Jaipur-302019 (Raj.)	9414046121

For- Jodhpur Development Authority


Bhagirath Bishnoi
(Secretary, Jodhpur Development Authority)
जोधपुर विकास प्राधिकरण
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TO WHOMSOEVER IT MAY CONCERN

Date: 20-06-2025

M/s **Jodhpur Development Authority** through its authorized signatory **Bhagirath Bishnoi** (**Secretary, Jodhpur Development Authority**) regarding our project "**Transport And Automobile Market Nagar**" situated at **Khasra No. 142 (Part), Pali Road, Village Mogra Khurd, Tehsil - Luni, Jodhpur - 342802** declares that -

1. Promoter i.e. **Jodhpur Development Authority** and its authorized signatory (i.e. **Bhagirath Bishnoi** [**Secretary, Jodhpur Development Authority**]) don't have any police case or criminal record till now.
2. Proposed Project Land i.e. **Khasra No. 142 (Part), Pali Road, Village Mogra Khurd, Tehsil - Luni, Jodhpur - 342802** has no litigations pending before any Court of law or Authority.

For- Jodhpur Development Authority

Bhagirath Bishnoi
(**Secretary, Jodhpur Development Authority**)

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जोधपुर



Jodhpur Development Authority, Jodhpur

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Phone no 0291-2612086, 2656355 Fax 0291-2615372
Email-jdajodhpur-rj@nic.in

Date-20-06-2025

"RESOLVED THAT Mr. Bhagirath Bishnoi (Secretary, Jodhpur Development Authority) authorized signatory of the promoter be and is hereby authorized to sign and execute all the necessary documents required in Real Estate (Regulation & Development) Act, 2016, the Rajasthan Real Estate (Regulation & Development) Rules, 2017, or any subsequent amendments to the Rajasthan Real Estate (Regulation & Development) Rules & Regulations on behalf of the Promoter."

Certified to be true copy

For- Jodhpur Development Authority


Bhagirath Bishnoi
(Secretary, Jodhpur Development Authority)
सचिव
जोधपुर विकास प्राधिकरण
जोधपुर

AUDIT REPORT

FOR THE ACCOUNTING YEAR

2023-24

OF

JODHPUR DEVELOPMENT AUTHORITY
JODHPUR

BY
AUDITORS :

AGARWAL GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS



**AGARWAL GUPTA AND
ASSOCIATES
CHARTERED ACCOUNTANTS**

HEAD OFFICE: 1ST FLOOR MASNER-6 SECTOR 1, SHANKAR NAGAR
RAIPUR CHHATTISGARH -492007 M NO. - +9352628576

INDEPENDENT AUDITOR'S REPORT

To,
The Secretary Officer,
Jodhpur Development Authority
Jodhpur

Report to Financial Statement

We have audited the accompanying financial statements of **Jodhpur Development Authority Jodhpur, Rajasthan** which comprise the Balance Sheet as at March 31, 2024, the Income and Expenditure Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Jodhpur Development Authority Jodhpur in accordance with the Accounts





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Manual. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Jodhpur Development Authority preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Jodhpur Authority Development internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.





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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

Subject to statement on additional matters as given in Annexure-A attached herewith, and the following:

- a) Liabilities that may arise on account of late filing of return, late payment, short or non-deduction and mismatching of TDS, RVAT, Royalty and Labour cess has not been ascertained and hence not considered. To this extent Surplus of Income over Expenditure is overstated and Liabilities are understated.*
- b) Liabilities or recovery on account of pending cases and/or notices filed against or by Jodhpur Development Authority by/against third parties is not ascertainable and hence not considered. Financial impact of such cases has not been ascertained and hence we are unable to comment on correctness or otherwise of Income, Expenditure, Assets or Liabilities to this extent. Contingent Liabilities, if any, arising out of these cases has not been estimated by the Jodhpur Development Authority nor has been disclosed in notes to accounts.*
- c) Closing Stock of Stores has not been determined by the Jodhpur Development Authority and hence not considered in the accounts. To this extent both, Surplus of Income over Expenditure and Assets are understated.*





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- d) *All expenses except salary, contribution towards new pension scheme, accounting charges and audit fee are accounted for on cash basis. Similarly, all incomes are accounted for on cash basis. Receipts in PD Accounts (treasury) by deposit of amount directly by the tax payers are taken into account on verification with treasury irrespective of the year of receipt.*

in our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the Accounts Manual:

- a) in the case of the Balance Sheet, of the state of affairs of the Jodhpur Development Authority as at March 31, 2024: and
- b) in the case of the Income and Expenditure Statement, of the surplus for the year ended on that date.





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HEAD OFFICE: 1ST FLOOR MASNER-6 SECTOR 1, SHANKAR NAGAR
RAIPUR CHHATTISGARH -492007 M NO. - +9352628576

We further report that:

- a) we have obtained all the available information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) in our opinion proper books of account as required by law have been kept by the Jodhpur Development Authority so far as appears from our examination of those books;
- c) the Balance Sheet and Income & Expenditure Account dealt with by this Report are in agreement with the books of account;
- d) in our opinion, the Balance Sheet and Income & Expenditure Account comply with the Accounts Manual.



CA Sk Sharma
Agarwal Gupta & Associates
Chartered Accountants
FRN NO: - 0005244C
Membership No: - 411510

Jodhpur, the 04th Oct. 2024`



**AGARWAL GUPTA AND
ASSOCIATES
CHARTERED ACCOUNTANTS**

HEAD OFFICE: 1ST FLOOR MASNER-6 SECTOR 1, SHANKAR NAGAR
RAIPUR CHHATTISGARH -492007 M NO. - +9352628576

Annexure A to Auditor's Report (2022-23)

Additional Matters to be reported by the financial statement auditor

1. In our opinion and according to records examined by us and to the best of our knowledge and belief all sums due to and received by the Jodhpur Development Authority have been brought to account on Cash Basis except for certain expenditure which are brought to accounts on accrual basis and have been generally appropriately classified;
2. Earmarked Funds have been created by the Jodhpur Development Authority for Gratuity, Pension and Provident Fund, according to the information and explanations given to us Earmarked Funds have been utilized for the purposes for which they were created.
3. As explained to us the Jodhpur Development Authority is maintaining records showing full particulars, including quantitative details. However, *situation of fixed assets* has not been specified in the records so maintained.
Management of Jodhpur Development Authority has not carried out *physical verification of fixed assets*. As such we are unable to comment on material discrepancies, if any, on physical verification and its treatment in books of accounts.
4. As explained to us, physical verification has been conducted by the Jodhpur Development Jodhpur at reasonable intervals in respect of stores.





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HEAD OFFICE: 1ST FLOOR MASNER-6 SECTOR 1, SHANKAR NAGAR
RAIPUR CHHATTISGARH -492007 M NO. - +9352628576

In our opinion and according to the information and explanations given to us, the procedures of physical verification of stores followed by the Jodhpur Development Authority are reasonable.

In our opinion and according to the information and explanations given to us, no material discrepancies have been noticed on physical verification of stores as compared to stores records. *However, neither the stores has been verified at the year-end nor has same been recognized in the accounts prepared for the year under report.*

5. The Jodhpur Development Authority has granted loans to the employees against PF. Deduction from salary are made towards the loans and interest.
6. In our opinion and according to the information and explanations given to us, there exists an adequate internal control procedure for the purchase of stores, fixed assets and services.
7. In our opinion and according to the information and explanations given to us, there exists an adequate internal control procedure for the contracting of works and projects, periodic inspections and measurements, and payments there for. *However, according to information and explanation given to us, works contracts are not subject to quality checks. Besides, some weakness in internal control procedures* which require immediate attention of the management are as under:
 - a) In PWA Form 278, Pan No. and Aadhar Card No. should be given at suitable place along with details of bank account where NEFT payment is to be done. Besides, such Form should be signed under the seal of the firm and passing authority should also affix their seal.
 - b) The suppliers of materials and/ or providers of services should submit their bill within 30 days of the completion of their supply and/or job





**AGARWAL GUPTA AND
ASSOCIATES
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HEAD OFFICE: 1ST FLOOR MASNER-6 SECTOR 1, SHANKAR NAGAR
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and the concerned passing authority should pass the bill or otherwise do necessary action within a further period of 30 days. Any delay on either part should be penalized with fine as deemed necessary by the competent authority. This will help in determining liability as and when arises to a great extent.

c) Payment Voucher Serial No. is as per voucher issued by various department. Voucher No. and date should be specified on each voucher separately on the basis of date of issue of cheques. Cheques should be prepared only after the sanction by competent authority.

8. To the best of our knowledge and according to information and explanation given to us, no personal expenses have been charged to the Jodhpur Development Authority accounts.
9. To the best of our knowledge and according to information and explanation given to us, the books and registers specified under the Accounts Manual and other applicable acts and rules have been properly maintained. *However, reconciliation statements have been prepared for the bank accounts of the Jodhpur Development Authority.*



CA SK Sharma
Agarwal Gupta & Associates
Chartered Accountants

FRN NO: - 0005244C

Membership No: - 411510

Jodhpur, the 04th Oct.2024

JODHPUR DEVELOPEMENT AUTHORITY

JODHPUR (2023-24)

SCHEDULE ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

ACCOUNTING POLICIES AND NOTES TO ACCOUNTS (2023-24)

ACCOUNTING POLICIES

1. Basis of Accounting

The financial statements are prepared on a going concern and under historical cost basis under cash basis of accounting except in case of salary payment, borrowing costs and contractual payments like accounting charges and audit fees and interest earned on bank deposits. The method of accounting is the double entry system.

2. Recognition of Revenue

i. Revenue

- a. Capital Receipts i.e., Sale of Land & Plots and Land Conversion are recognized in the period in which they are received
- b. Revenues in respect of Lease and Fees & User Charges etc. are determined in the year in which they are received
- c. Assigned revenues like Charges on transfer of Immovable properties are accounted during the year only upon actual receipt.
- d. Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations, is recognized on actual receipt

ii. Provision against payables

- a. Provisions against payables are made based on type of income; age judgement and past experience of the management. Security deposits and earnest money deposit more than three years old and no longer payable due to non-claim by parties or otherwise are being written back and considered as income.



JODHPUR DEVELOPEMENT AUTHORITY

JODHPUR(2023-24)

3. Recognition of Expenditure

i. *Expenditure*

- a. Expenses on Salaries, bonus and other allowances are recognized as and when they are due for payment
- b. All revenue expenditures are treated as expenditures in the period in which they are paid.
- c. In case of works contracts, expenditures are considered in the year in which the payment has been made.
- d. Provision for expenses is made at the year-end for certain expenses of yearly contractual nature for which the amount is known beforehand like audit fees, accounting charges, computer operator salary, etc.
- e. Retirement benefit viz encashment of leave etc. are recognized on cash basis i.e., when they are due for payment.

ii. *Provision against receivables*

- a. Provisions against receivables are made based on type of income; age of receivable and judgement and past experience of the management. Incomes that have been accrued and are doubtful of recovery are provided for.

4. Fixed Assets

i. *Recognition*

- a. All Fixed Assets are carried at cost less accumulated depreciation. The cost of fixed assets includes cost incurred/money spent in acquiring or installing or constructing the fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenses incurred up to that date.
- b. All assets costing less than Rs. 5,000/- would be expensed / charged to Income & Expenditure Account in the year of purchase.
- c. Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, is recorded at nominal value of Re. 1/-



JODHPUR DEVELOPEMENT AUTHORITY

JODHPUR(2023-24)

ii. *Depreciation*

Depreciation is provided on Written down value method as per rates specified in Income Tax Act,1961 as suggested in Accounting Manual.

iii. *Revaluation of Fixed Assets:*

- a. Revaluation of fixed assets is undertaken either at the time of issue of bonds or when commercial development / lease of properties is made.
- b. Increase in net book value arising on revaluation is credited to 'Revaluation Reserve Account'. Decrease in net book value is charged to Income and Expenditure account.
- c. Revaluation reserve is amortized by proportionate amount of depreciation charged on the revalued portion of the cost of the fixed assets.

5. Borrowing cost

Borrowing cost is recognized as revenue expenditure on accrual basis excepting the case of fixed assets.

6. Inventories

Inventories are valued as follows:

- a. Raw materials are valued at Cost based on first in first out method
- b. Finished goods are valued at lower of the cost or market value.

7. Grants

- a. General Grants, which are of revenue nature, are recognized as income on actual receipt
- b. Grants, which are re-imbursement of specific revenue expenditure is recognized as income in the accounting period in which the corresponding revenue expenditure is charged to the Income and Expenditure Account.
- c. Grant received towards capital expenditure is treated as a liability till such time the fixed asset is constructed or acquired. On construction/acquisition of fixed asset, the grant corresponding to the value of the asset so constructed/acquired is treated as a capital receipt and transferred to capital contribution.



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JODHPUR (2023-24)

8. Employee benefits

- a. Separate Funds are formed for meeting the provident and gratuity.
- b. Contribution towards Provident and gratuity funds are recognized as and when it is due

9. Investments

- a. All investments are initially recognized at cost. The cost of investment shall include cost incurred in acquiring the investment and other incidental expenses incurred for its acquisition.
- b. Long-term investments are carried at their cost. However, in the event of any permanent diminution in their value as on the date of balance sheet, these are provided for.
- c. Short-term investments are carried at their cost or market value (if quoted) whichever is lower.



JODHPUR DEVELOPEMENT AUTHORITY

JODHPUR(2023-24)

II NOTES TO ACCOUNT

1. Financial Statements are prepared on the basis of double entry system of accounting.
2. All expenses incurred by Jodhpur Development Authority are booked as revenue and capital expenditure as per the policy of Jodhpur Development Authority.
3. All Fixed Assets are carried at cost less accumulated depreciation. The cost of fixed assets includes cost incurred/money spent in acquiring or installing or constructing the fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenses incurred up to that date.
4. Grant received towards capital expenditure is treated as a liability till such time the fixed asset is constructed or acquired. On construction/acquisition of fixed asset, the grant corresponding to the value of the asset so constructed/acquired is treated as a capital receipt and transferred to General Fund.
5. Balance of the Deposits received from contractors/suppliers are recorded based on the receipts issued against the deposit and amount deducted from payments made to them, taken from the register of Deposits maintained by Jodhpur Development Authority.
6. Balances of Creditors, Advances and other parties are subject to confirmation.
7. The accounts have been prepared covering receipts of various Grants/Aids/Funds from State Government for specific purpose/scheme. In view of long duration of scheme, utilization of same is subject to verification on completion of scheme.
8. The Financials are prepared on the basis of Cash Books, Budget Documents maintained and Information provided by Jodhpur Development Authority.
9. "Security Deposits" are not maintained Party-wise only Control Account is maintained. The loan balances presented in the balance sheet are as per information maintained by Jodhpur Development Authority regarding the same.
10. A "Bank contra" control account is maintained in the financial statement for the purpose of reconciliation of inter bank transactions like amount withdrawn from one bank and not deposited in another bank and vice-versa.



JODHPUR DEVELOPEMENT AUTHORITY

JODHPUR(2023-24)

- 11.Amount deducted from salary of employees towards gratuity, GPF and pension are kept in a separate bank account and presented under "Earmarked Fund" on the liability side of balance sheet as GPF, Gratuity and Pension Fund.
- 12.Balances of some items of balance sheet that are same from past several years and information regarding those balances are not available with Jodhpur Development Authority are adjusted with general fund with the approval of Jodhpur Development Authority.
- 13.Due to pendency of appeal proceedings with Income Tax Department for different assessment years, amount paid towards those proceedings are shown as Asset in the balance sheet and will be adjusted as and when the appeal is finally decided.

Signatories to Schedule



CA SK Sharma
Agarwal Gupta & Associates
Chartered Accountants
FRN NO: - 0005244C
Membership No: - 411510

Jodhpur, the 04th Oct.2024

(Secretary Officer)

Balance Sheet of Jodhpur Development Authority As on 31 March 2024

PARTICULARS	Schedule	2023-24	
		(Amount in Rs.)	
I - LIABILITIES			
RESERVE & SURPLUS			
Municipal (General) Fund	1		6,49,01,57,338
Earmarked Funds	2		10,60,59,622
Total Reserve & Surplus (A)			6,59,62,16,960
GRANT/ CONTRIBUTION FOR SPECIFIC PURPOSE (B)	3		35,71,60,888
LOANS			
Secured Loans	4		62,41,73,056
Total Loans (C)			62,41,73,056
CURRENT LIABILITIES & PROVISIONS			
Sundry Deposits	5		30,29,00,788
Sundry Creditors	6		2,74,92,593
Statutory Liabilities	7		6,71,747
Other Liabilities	8		1,44,48,37,721
Total Current Liabilities and Provisions (D)			1,77,59,02,849
TOTAL LIABILITIES (A+B+C+D)			9,35,34,53,753
II - ASSETS			
FIXED ASSETS			
Gross Block	9		6,78,99,54,893
Depreciation Fund	10		1,75,53,35,566
Net Block			5,03,46,19,327
Total Fixed Assets (A)			5,03,46,19,327
INVESTMENTS			
General Fund Investments	11		2,61,49,90,829
Specific Fund Investments	12		10,08,66,428
Total Investments (B)			2,71,58,57,257
CURRENT ASSETS, LOAN & ADVANCES			
Sundry Debtors/ Receivables	13		91,82,029
Cash & Bank Balances	14		1,45,75,88,553
Loans, Advances & Deposits	15		13,62,06,587
Total Current Assets, Loans & Advances(C)			1,60,29,77,168
TOTAL ASSETS(A+B+C)			9,35,34,53,753

Notes to Accounts and Accounting Policies

M/S AGRAWAL GUPTA & ASSOCIATES

Chartered Accountants

Firm Regn. No. - 0005244C

Partner

CA S.K. SHARMA

Membership No. 411310

Date: - 04.10.2024

Place: - Jodhpur

Income and Expenditure Account of Jodhpur Development Authority
For the Year Ending 31 March 2024

PARTICULARS	Schedule	2023-24
		(Amount in Rs.)
INCOME		
Rental Income from Municipal Properties	16	93,22,05,574
Fees and User Charges	17	1,56,76,74,674
Income from Corporation Assets and Investment	18	1,32,36,13,148
Miscellaneous Income	19	38,89,75,658
Total Income - I		4,21,24,69,053
EXPENDITURE		
Establishment Expenses	20	23,05,95,676
General Administrative Expenses	21	24,83,31,117
Public Works	22	31,66,59,014
Interest & Financial Exp.	23	20,746
Miscellaneous Expenses	24	74,97,246
Depreciation During the Year		51,80,32,466
Total Expenditure - II		1,32,11,36,264
Surplus\ (Deficit) before adjustment of prior period items and Depreciation		2,89,13,32,789
Less; Prior Period Items		
Less; Prior Period adjustment of Depreciation		
Less; Transfer to Reserve Fund		
NET SURPLUS\ DEFICIT		2,89,13,32,789

Notes to Accounts and Accounting Policies

M/S AGRAWAL GUPTA & ASSOCIATES

Chartered Accountants

Firm Regn. No. - 0005244C

CA S.K. SHARMA

Membership No. 4115

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Date: - 04.10.2024

Place: - Jodhpur

Schedule forming part of Balance Sheet of Jodhpur Development Authority
As on 31 March 2024

PARTICULARS	2023-24 (Amount in Rs.)
Schedule - 1	
MUNICIPAL (GENERAL) FUND	
Opening balance	3,04,19,81,527
Add : - Addition during the year	58,07,01,493
Less: - Deduction during the year	(23858471)
Add: Excess of Income over Expenditure	2,89,13,32,789
Total	6,49,01,57,338
Schedule - 2	
EARMARKED FUND	
Gratuity Fund	85,54,112
General Provident Fund	6,74,51,581
Pension Fund	3,00,53,929
Total	10,60,59,622
Schedule - 3	
GRANT/CONTRIBUTION FOR SPECIFIC PURPOSE	
Other Grants	35,71,60,888
Total	35,71,60,888
Schedule - 4	
SECURED LOANS	
Loan from RUIDFCO	62,41,73,056
Total	62,41,73,056
Schedule - 5	
SUNDRY DEPOSITS	
Security & Amanat Payable	30,29,00,788
Total	30,29,00,788
Schedule - 6	
SUNDARY CREDITORS	
Creditors For supplies	2,74,92,593
Total	2,74,92,593
Schedule - 7	
STATUTORY LIABILITIES	
Income Tax (TDS) Payable	-
Commercial Tax Payable	-
Salary Payable	-
Labour Cess Deduction	6,71,747
Service Tax Payable	-
Total	6,71,747



**Schedule forming part of Balance Sheet of Jodhpur Development Authority
As on 31 March 2024**

PARTICULARS	2023-24
	(Amount in Rs.)
Schedule - 8	
OTHER LIABILITIES	
Royalty Payable	1,24,29,058
Employee Liabilities	-30,33,338
Recoveries Payable	4,74,095
Government Dues Payable	1,41,94,45,582
Others	1,55,22,324
Total	1,44,48,37,721
Schedule - 9	
GROSS BLOCK	
Immovable Assets	
Land	1,29,82,611
Parks & Garden A/c	42,38,41,010
Office Building	1,06,05,66,748
Infrastructure Assets	
Roads & Bridge	3,17,93,75,226
Sewerage & Drainage	81,82,61,317
Water ways	99,12,017
Public Lighting	79,78,61,642
Others	35,45,90,187
Moveable Assets	
Plant & Machinery	1,25,92,650
Vehicles	89,67,195
Furniture & Fixture	8,54,13,752
Office Equipment	2,30,53,353
Computers	55,37,185
Total	6,78,99,54,893
Schedule - 10	
DEPRECIATION FUND	
Opening Balance	1,23,73,03,100
Add:- Depreciation provided during the year	51,80,32,466
Less:- Depreciation for the previous year	
Total	1,75,53,35,566
Schedule - 11	
GENERAL FUND INVESTMENT	
P.D Account with Interest	4,57,01,829
Non-Interest Bearing PD A/c	30,95,03,394
Other Investments	2,25,97,85,606
Total	2,61,49,90,829



**Schedule forming part of Balance Sheet of Jodhpur Development Authority
As on 31 March 2024**

PARTICULARS	2023-24
	(Amount in Rs.)
Schedule - 12	
SPECIFIC FUND INVESTMENT	
Employee's GPF Accounts	6,47,30,443
Gratuity P.D A/c	79,46,673
PD Pension	2,81,89,312
Total	10,08,66,428
Schedule - 13	
SUNDRY DEBTORS / RECEIVABLES	
Receivable of Other Taxes	91,82,029
Total	91,82,029
Schedule - 14	
CASH & BANK BALANCES	
Cash in Hand	-
Balances in Saving & Current a/cs	1,45,75,88,553
Balances in FDR a/cs	-
Total	1,45,75,88,553
Schedule - 15	
LOANS, ADVANCES & DEPOSITS	
Advance to Staff	-3,49,49,389
Income Tax	8,71,75,695
Other Current Assets	8,39,80,281
Total	13,62,06,587



**Schedule forming part of Income and Expenditure Account of Jodhpur Development Authority
For the Year Ending 31 March 2024**

PARTICULARS	2023-24
	(Amount in Rs.)
Schedule - 16	
RENTAL INCOME FROM MUNICIPAL PROPERTIES	
Income from Rent and Teh Bazari	18,95,203
Rent from lease of lands	92,95,25,887
Other rents	7,84,484
Total	93,22,05,574
Schedule - 17	
FEES AND USER CHARGES	
Copy Fees	3,07,640
Empanelment & Registration Charges	5,98,879
Fees for Grant of Permit	22,56,56,951
Development Charges	94,36,78,897
Regularisation Fees	16,90,86,793
User Charges	19,21,21,245
Penalties and Fines	3,62,24,269
Total	1,56,76,74,674
Schedule - 18	
INCOME FROM CORP.ASSET/INVESTMENT	
Others	57,68,49,116
Interest from Bank Accounts	11,75,80,662
Other Interest	-
Interest on loans to others	50,45,501
Income from Sale of Land & Plots	62,41,37,869
Total	1,32,36,13,148
Schedule - 19	
MISCELLANEOUS INCOME	
Sale of Forms & Publications	25,81,100
Hire Charges for Vehicles	4,55,410
Recovery from Employees	3,23,114
Recovery from Others	1,59,041
Others	38,54,56,993
Total	38,89,75,658
Schedule - 20	
ESTABLISHMENT EXP.	
Medical Reimbursement	17,195
Salary and Other Payment	22,55,27,705
Travelling Reimbursement	-
Other Terminal & Retirement Benefits	24,62,800
Leave Pension contribution	25,87,976
Total	23,05,95,676



**Schedule forming part of Income and Expenditure Account of Jodhpur Development Authority
For the Year Ending 31 March 2024**

PARTICULARS	2023-24
	(Amount in Rs.)
Schedule - 21	
GENERAL ADMINISTRATION EXP.	
Advertisement Expenses	1,78,55,958
Audit fees	6,91,150
Books and Newspaper	19,831
Cleaning & Garbage Transportation on Contract	36,61,679
Contract Vehicle Expenses	82,783
Court Expenses	64,44,329
Communication Expenses	8,27,605
Printing and Stationery	45,39,522
Traveling & Conveyance	4,90,153
Insurance	1,74,771
Membership & subscriptions	41,300
Other Administrative Expenses	6,56,36,410
Power & Fuel	6,42,848
Hire Charges	4,21,81,040
Repairs & maintenance – Vehicles	2,53,421
Repairs & maintenance – Others	49,51,493
Other operating & maintenance expenses	9,98,26,823
Dress Uniform Expenses	10,000
Total	24,83,31,117
Schedule - 22	
PUBLIC WORKS	
Development and Maintenance Expenses	31,66,59,014
Total	31,66,59,014
Schedule - 23	
INTEREST AND FINANCE CHARGES	
Other Interest	-
Bank Charges	20,746
Total	20,746
Schedule - 24	
MISCELLANEOUS EXPENSES	
Own Programmes	10,51,275
Other Miscellaneous Expenses	64,45,971
Total	74,97,246

