

AUDIT REPORT

FOR THE ACCOUNTING YEAR

2024-25

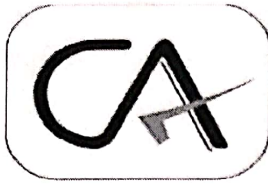
OF

JODHPUR DEVELOPMENT AUTHORITY,
JODHPUR

BY
AUDITORS :

JLN US AND CO.
CHARTERED ACCOUNTANTS





JLN US & Co.

CHARTERED ACCOUNTANTS

444, 4th Sunny Mart New Atish Market Mansarowar,
Jaipur-302019,
Mob-9001319194

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, 2025, 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

The Management is responsible for 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 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.

We believe that the audit evidences 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, RGST, 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.*
- 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, 2025: and
- b) In the case of the Income and Expenditure Statement, of the surplus for the year ended on that date.

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 Neeraj Kumar Jain
JLN US AND CO.
Chartered Accountants

FRN NO: - 101543W

Membership No. 4082



Jodhpur, the 26th October 2025.

Annexure A to Auditor's Report (2024-25)

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 to be utilized for the purposes for which they are 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.

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, as per the information and explanation available with 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 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 Neeraj Kumar Jain
JLN US AND CO.
Chartered Accountants

FRN NO: 101543W
Membership No. 408211

Jodhpur, the 26th October 2025

JODHPUR DEVELOPEMENT AUTHORITY

JODHPUR (2024-25)

SCHEDULE ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

ACCOUNTING POLICIES AND NOTES TO ACCOUNTS (2024-25)

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 (2024-25)

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/-

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JODHPUR(2024-25)

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(2024-25)

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(2024-25)

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(2024-25)

- 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.Some Non Compliances with TDS provisions has also been identified and communicated to JDA for appropriate action.
- 14.Interest from some FDR's as appearing in AIS/TIS Report has been booked as Interest Income through Accrued Interest due to Non Availability of FD Statements.
- 15.Statements of Few Bank Accounts were not made available to us, hence transaction of those bank accounts have not been recorded in the Financial Statement and Interest from these accounts have also not been accounted as Income in the Income & Expenditure Account.
- 16.Suspense of Rs. 11,16,33,906.77/- are present in the Balance Sheet. The details of those suspense have been given to the JDA but remained uncleared till the date of Audit Report, hence kept same in the books.
- 17.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 Neeraj Kumar Jain

JLN US AND CO.

Chartered Accountants

FRN NO: - 101543W

Membership No: - 406211

Jodhpur, the 26th October 2025.

निदेशक (वित्त)
जोधपुर विकास प्राधिकरण
जोधपुर

(Secretary Officer)

Jodhpur Development Authority

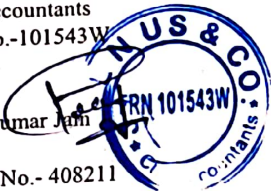
Balance Sheet of Jodhpur Development Authority
As on 31 Mar 2025

PARTICULARS	Schedule	2024-2025
		(Amount in Rs.)
I - LIABILITIES		
RESERVE & SURPLUS.		
General Fund	1	7,91,54,45,097
Earmarked Funds	2	10,59,25,638
Total Reserve & Surplus (A)		8,02,13,70,735
GRANT/ CONTRIBUTION FOR SPECIFIC PURPOSE (B)	3	29,00,77,623
LOANS		
Secured Loans	4	1,83,61,16,134
Total Loans (C)		1,83,61,16,134
CURRENT LIABILITIES & PROVISIONS		
Sundry Deposits	5	32,32,68,097
Sundry Creditors	6	22,65,51,378
Statutory Liabilities	7	6,74,067
Other Current Liabilities.	8	13,04,11,782
Total Current Liabilities and Provisions (D)		68,09,05,323
TOTAL LIABILITIES (A+B+C+D)		10,82,84,69,816
II - ASSETS		
FIXED ASSETS.		
Fixed assets		8,28,01,93,583
Depreciation Fund		2,34,79,78,939
Net Block - FA		5,93,22,14,644
Total Fixed Assets (A)		5,93,22,14,644
INVESTMENTS		
General Fund Investments	9	2,38,97,29,562
Specific Fund Investments	10	5,61,59,799
Total Investments (B)		2,44,58,89,361
CURRENT ASSETS, LOAN & ADVANCES		
Sundry Debtors/ Receivables	11	25,70,36,233
Cash & Bank Balances	12	2,10,60,98,366
Loans, Advances & Deposits	13	8,72,31,212
Total Current Assets, Loans &Advances(C)		2,45,03,65,810
TOTAL ASSETS(A+B+C)		10,82,84,69,816

Notes to Accounts and Accounting Policies

For JLN US & CO.
Chartered Accountants
Firm Reg. No.-101543W

CA Neeraj Kumar Jain
(Partner)
Membership No.- 408211
Date: - 26.10.2025
Place: - Jodhpur (Rajasthan)



28/10

निदेशक (वित्त)
जोधपुर विकास प्राधिकरण
जोधपुर

For and on Behalf of
Jodhpur Development Authority

(Secretary Officer)



Income and Expenditure Account of Jodhpur Development Authority
For the Year Ending 31 Mar 2025

PARTICULARS	Schedule	2024-2025
		(Amount in Rs.)
INCOME		
Income From Taxes	14	37,19,50,730
Rental Income from Municipal Properties	15	37,09,41,059
Fees and User Charges	16	49,72,02,190
Revenue Grants, Contributions and Subsidies	17	3,34,10,821
Income from Corporation Assets and Investment	18	55,87,60,545
Miscellaneous Income	19	93,70,13,210
Total Income - I		2,76,92,78,555
EXPENDITURE		
Establishment Expenses	20	24,82,85,254
General Administrative Expenses	21	46,49,56,864
Interest & Financial Expenses	22	4,649
Miscellaneous Expenses	23	21,86,512
Depreciation During the Year		59,26,43,373
Total Expenditure - II		1,30,80,76,652
Surplus\ (Deficit) before adjustment of prior period items		1,46,12,01,904
NET SURPLUS\ DEFICIT		1,46,12,01,904

Notes to Accounts and Accounting Policies

For JLN US & CO.
Chartered Accountants
Firm Reg. No.-101543W

For and on Behalf of
Jodhpur Development Authority

CA Neeraj Kumar Jain
(Partner)
Membership No.- 408211
Date: - 26.10.2025
Place: - Jodhpur (Rajasthan)



28/10
निदेशक (वित्त)
जोधपुर विकास प्राधिकरण
जोधपुर

(Secretary Officer)

Schedule forming part of Balance Sheet of Jodhpur Development Authority
As on 31 Mar 2025

PARTICULARS	2024-2025
	(Amount in Rs.)
Schedule - 1	
General Fund	
Opening balance - M Fund	6,49,01,57,338
Add : - Addition during the year	7,48,74,371
Less:- Deduction during the year	11,07,88,515
Add: Excess of Income over Expenditure	1,46,12,01,904
Total	7,91,54,45,097
Schedule - 2	
EARMARKED FUNDS	
Gratuity Fund	1,73,52,566
General Provident Fund	6,24,01,426
Pension Fund	2,61,71,646
Total	10,59,25,638
Schedule - 3	
GRANT/ CONTRIBUTION FOR SPECIFIC PURPOSE (B)	
Special Grant from S.F.C.	15,12,68,345
Special Grant for NULM	13,88,09,278
Total	29,00,77,623
Schedule - 4	
SECURED LOANS	
Secured Loan from RUIDP	46,43,93,001
Loan from RUIDFCO	97,80,055
Loan From HUDCO (Secured by GOVT. Guarantee)	1,36,19,43,014
Loans from banks & other financial institutions (Secured)	64
Total	1,83,61,16,134
Schedule - 5	
SUNDRY DEPOSITS	
Security & Amanat Payable	32,32,68,097
Total	32,32,68,097

Schedule forming part of Balance Sheet of Jodhpur Development Authority
As on 31 Mar 2025

PARTICULARS	2024-2025
	(Amount in Rs.)
Schedule - 6	
SUNDRY CREDITORS	
Creditors For supplies	22,65,51,378
Total	22,65,51,378
Schedule - 7	
STATUTORY LIABILITIES	
Commercial Tax Payable	83,398
Labour Cess Deduction	5,90,669
Total	6,74,067
Schedule - 8	
OTHER CURRENT LIABILITIES.	
Employee Liabilities	(39,04,838)
Others Current Liabilities	13,43,16,620
Total	13,04,11,782
Schedule - 9	
GENERAL FUND INVESTMENTS	
P.D Account with Interest	25,59,99,849
Other Investments (General Fund)	2,13,37,29,713
Total	2,38,97,29,562
Schedule - 10	
SPECIFIC FUND INVESTMENTS	
Employee's GPF Accounts	5,61,59,799
Total	5,61,59,799

Schedule forming part of Balance Sheet of Jodhpur Development Authority
As on 31 Mar 2025

PARTICULARS	2024-2025
	(Amount in Rs.)
Schedule - 11	
SUNDRY DEBTORS/ RECEIVABLES	
Receivables from Other Sources	25,70,36,233
Total	25,70,36,233
Schedule - 12	
CASH & BANK BALANCES	
Balances in Saving & Current a/cs	2,10,60,98,366
Total	2,10,60,98,366
Schedule - 13	
LOANS, ADVANCES & DEPOSITS	
Advance to Others	8,72,31,212
Total	8,72,31,212

Schedule forming part of Income and Expenditure Account of Jodhpur Development Authority

For the Year Ending 31 Mar 2025

PARTICULARS	2024-2025
	(Amount in Rs.)
Schedule - 14	
INCOME FROM TAXES	
Other Revenue tax	37,19,50,730
Total	37,19,50,730
Schedule - 15	
RENTAL INCOME FROM MUNICIPAL PROPERTIES	
Rent from Civic Amenities	2,46,90,498
Rent from Guest Houses	67,934
Rent from lease of lands	34,32,48,539
Other rents	29,34,088
Total	37,09,41,059
Schedule - 16	
FEES AND USER CHARGES	
Copy Fees	3,77,316
Empanelment & Registration Charges	10,87,476
Fees for Certificate or Extract	33,03,84,079
Fees for Grant of Permit	7,98,18,924
Penalties and Fines	5,70,336
Other Fees	3,50,25,142
User Charges	4,77,19,681
Service / Administrative Charges	22,19,236
Total	49,72,02,190
Schedule - 17	
REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES	
Contribution towards schemes	3,34,10,821
Total	3,34,10,821
Schedule - 18	
INCOME FROM CORPORATION ASSETS AND INVESTMENT	
Receipt from Sale of Land	36,90,83,654
Interest from Bank Accounts	18,30,43,552
Other Interest Income	66,33,339
Total	55,87,60,545

Schedule forming part of Income and Expenditure Account of Jodhpur Development Authority

For the Year Ending 31 Mar 2025

PARTICULARS	2024-2025
	(Amount in Rs.)
Schedule - 19	
MISCELLANEOUS INCOME	
Income from Maintenance of Sewer	36,000
Sale of Products	6,29,900
Sale of Forms & Publications	68,99,31,226
Recovery from Employees	5,28,640
Income For under Yojana	71,86,304
Others Miscellaneous Income	23,87,01,141
Total	93,70,13,210
Schedule - 20	
ESTABLISHMENT EXPENSES	
Corporator (Parishad) Allowance	29,09,267
Salary and Other Payment	24,53,75,987
Total	24,82,85,254
Schedule - 21	
GENERAL ADMINISTRATIVE EXPENSES	
Advertisement Expenses	2,16,16,688
Audit fees	9,77,280
Contingencies Expenses	7,00,28,993
Electricity Expenses	4,44,46,415
Court Expenses	34,36,367
Rent, Rates and Taxes	4,46,54,100
Communication Expenses	10,65,943
Printing and Stationery	32,36,849
Travelling & Conveyance	2,23,858
Insurance	1,80,578
Other Administrative Expenses	2,68,69,155
Power & Fuel	7,46,167
Water Expenses	77,162
Hire Charges	2,15,43,308
Repairs & maintenance –Infrastructure Assets	22,11,99,789
Repairs & maintenance – Vehicles	1,90,730
Other operating & maintenance expenses	44,63,482
Total	46,49,56,864

Schedule forming part of Income and Expenditure Account of Jodhpur Development Authority

For the Year Ending 31 Mar 2025

PARTICULARS	2024-2025
	(Amount in Rs.)
Schedule - 22	
INTEREST & FINANCIAL EXPENSES	
Bank Charges	4,649
Total	4,649
Schedule - 23	
MISCELLANEOUS EXPENSES	
Other	(14)
Own Programmes	21,86,526
Total	21,86,512