



Affidavit

I, **JAGDISH NARAYAN YADAV** Son of Sh. Govind Narayan Yadav age 49 R/o 101/101, Kumbha Marg 10 Sector, Pratap Nagar Sector 11, Sanganer, Jaipur, Rajasthan-302033 Deputy Commissioner (Resource Mobilization and Coordination) of Jaipur Development Authority, Jaipur duly authorized by Mr. Hridesh Kumar Sharma, Secretary JDA, vide letter no. **जविप्रा/ उपा/ जोन 12/2021/डी-3612** dated 09.11.2021 duly authorized by the promoter of the proposed Project do hereby solemnly declare, undertake and state as under;

1. That our project **“RESIDENTIAL SCHEME VILLAGE GANPATPURA KHASRA NO. 313, 316, 317 & 318”** situated at Village-Ganpatpura, Tehsil-Sanganer & District- Jaipur, State-Rajasthan
2. Our RERA Designated bank account for the project **“RESIDENTIAL SCHEME VILLAGE GANPATPURA KHASRA NO. 313, 316, 317 & 318”** is:-

NAME	SECRETARY, JDA
BANK	ICICI BANK LTD
BRANCH	JDA CAMPUS, JAIPUR
IFSC CODE	ICIC0006754
BANK A/C NUMBER	675401701297

3. Further, I declare that any amount withdrawn from the designated bank account shall be used only for our project **“RESIDENTIAL SCHEME VILLAGE GANPATPURA KHASRA NO. 313, 316, 317 & 318”**
4. Further I declare that bank account shall not be shared for any other Real Estate project or any other purpose whatsoever.

(मिस्)
(जगदीश नारायण यादव)
उपायुक्त
(संसाधन विकास एवं समन्वय)

JAGDISH NARAYAN YADAV
Deputy Commissioner

(Resource Mobilization and Coordination)

Jaipur Development Authority, Jaipur
duly authorized by Mr. Hridesh Kumar Sharma,
Secretary JDA, vide letter no. **जविप्रा/ उपा/ जोन 12/2021/डी-3612** dated 09.11.2021



ATTESTED
(Signature)
Anil Kumar Jain
Notary (Govt. of India)
JAIPUR (RAJ.)

26 SEP 2022

क्रमांक : 709 दिनांक 24/09/2022
मुद्राक
क्रेता का नाम 20A
पता :
मुद्राक का प्रयोजन

24/09/2022



राजस्थान स्टाम्प अधिनियम, 1998 के अन्तर्गत
स्टाम्प राशि पर प्रभारित अधिभार
1. आधारभूत अवसरचना हेतु
(धारा 3-क)-10% रुपये
2. गाय और उसकी नस्ल के संरक्षण और संवर्धन हेतु
(धारा 3-क)-20% रुपये
कुल योग
हस्ताक्षर स्टाम्प विक्रेता

मोईबुद्दीन
ना स्टाम्प विक्रेता ला-72/2016
वी ११, गोविन्दपुरी मियर सक्की
भज्जमेर रोड, सोडाता, जयपुर

(कर्मचारी नामांकन प्रमाण)

सहस्रपाद

(प्रमाणित किए गए सक्की प्रमाण)

JAGDISH NARAYAN YADAV

नाम पर (कर्मचारी नामांकन)

(कर्मचारी नामांकन प्रमाण)

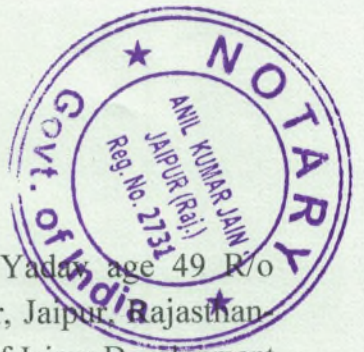
जयपुर (कर्मचारी नामांकन प्रमाण)

जयपुर (कर्मचारी नामांकन प्रमाण)

जयपुर (कर्मचारी नामांकन प्रमाण)

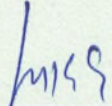
जयपुर (कर्मचारी नामांकन प्रमाण)

जयपुर (कर्मचारी नामांकन प्रमाण)



Verification

I, **JAGDISH NARAYAN YADAV** Son of Sh. Govind Narayan Yadav, age 49 R/o 101/101, Kumbha Marg 10 Sector, Pratap Nagar Sector 11, Sanganer, Jaipur, Rajasthan-302033 Deputy Commissioner (Resource Mobilization and Coordination) of Jaipur Development Authority, Jaipur do hereby that the contents in Para 1 to 4 of my above affidavit are true & correct and nothing material has been concealed by me there from.


(जगदीश नारायण यादव)
उपायुक्त
(संसाधन विकास एवं समन्वय)

JAGDISH NARAYAN YADAV
Deputy Commissioner
(Resource Mobilization and Coordination)
Jaipur Development Authority, Jaipur
duly authorized by Mr. Hridesh Kumar Sharma,
Secretary JDA, vide letter no. जविप्रा/ उपा/ जोन
12/2021/डी-3612 dated 09.11.2021


ATTESTED
Anil Kumar Jain
Notary (Govt. of India)
JAIPUR (Raj.)

26 SEP 2022



Affidavit cum Declaration of Mr. JAGDISH NARAYAN YADAV duly authorized by the promoter of the proposed project

I, **JAGDISH NARAYAN YADAV** Son of Sh. Govind Narayan Yadav age 49 R/o 101/101, Kumbha Marg 10 Sector, Pratap Nagar Sector 11, Sanganer, Jaipur, Rajasthan – 302033 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 “**RESIDENTIAL SCHEME VILLAGE GANPATPURA KHASRA NO. 313, 316, 317 & 318**” situated at Village-Ganpatpura, Tehsil-Sanganer & District- Jaipur, State- Rajasthan is a new project.
2. That we have not accepted any advance payment and booking from the allottees towards the booking of the Plot 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.

(जगदीश नारायण यादव)

उपायुक्त

(संसाधन विकास एवं समन्वय)

JAGDISH NARAYAN YADAV

Deputy Commissioner

(Resource Mobilization and Coordination)
Jaipur Development Authority, Jaipur
duly authorized by Mr. Hridesh Kumar Sharma,
Secretary JDA, vide letter no. जविप्रा/ उपा/ जोन

12/2021/डी-3612 dated 09.11.2021



VERIFICATION

I, **JAGDISH NARAYAN YADAV** Son of Sh. Govind Narayan Yadav age 49 R/o 101/101, Kumbha Marg 10 Sector, Pratap Nagar Sector 11, Sanganer, Jaipur, Rajasthan – 302033 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

(जगदीश नारायण यादव)

उपायुक्त

(संसाधन विकास एवं समन्वय)

JAGDISH NARAYAN YADAV

Deputy Commissioner

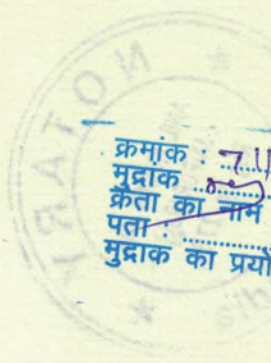
(Resource Mobilization and Coordination)
Jaipur Development Authority, Jaipur
duly authorized by Mr. Hridesh Kumar Sharma,
Secretary JDA, vide letter no. जविप्रा/ उपा/ जोन

12/2021/डी-3612 dated 09.11.2021

ATTESTED

Anil Kumar Jain
Notary (Govt. of India)
JAIPUR (Raj.)

26 SEP 2022



क्रमांक : 711 दिनांक 24/09/2022
मुद्राक का नाम : 202
पता : 202
मुद्राक का प्रयोजन : 202

24/09/2022

राजस्थान स्टाम्प अधिनियम, 1998 के अन्तर्गत
स्टाम्प राशि पर प्रभाविता अधिभार
1. आधारभूत अवसंरचना हेतु (धारा 3-क)-10% रुपये 5
2. गाय और उसकी नस्ल के संरक्षण और संवर्धन हेतु (धारा 3-क)-20% रुपये 10
कुल योग 15
हस्ताक्षर स्टाम्प विक्रेता 12

मोईनुद्दीन
ना स्टाम्प विक्रेता ला-72/201
बी 72, गोविन्दपुरी, दिव्य राक
भजमर रोड, सोडावा, जयपुर

Handwritten signature

(कमिशनर, राजस्थान)

जयपुर

(प्रमुख, राजस्थान)

(कमिशनर, राजस्थान)

जयपुर

(प्रमुख, राजस्थान)

JAGDESH NARAYAN YADAV

Secretary, Government of Rajasthan

Ministry of Panchayats and Social Welfare

Government of Rajasthan, Jaipur

24/09/2022

24/09/2022

24/09/2022

Handwritten signature

24/09/2022

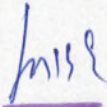
JAIPUR DEVELOPMENT AUTHORITY, JAIPUR

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

DECLARATION CUM UNDERTAKING

I/We hereby declare that there is no statutory liability on us to obtain Fire NOC, Airport NOC and Environment NOC for our project “**RESIDENTIAL SCHEME VILLAGE GANPATPURA KHASRA NO. 313, 316, 317 & 318**” as of now; hence we have not applied for any. If any obligation arises in the future, we shall submit it with the RERA.

I/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.


(जगदीश नारायण यादव)

उपायुक्त

(संसाधन विकास एवं समन्वय)

JAGDISH NARAYAN YADAV

Deputy Commissioner

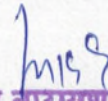
(Resource Mobilization and Coordination)

Jaipur Development Authority, Jaipur
duly authorized by Mr. Hridesh Kumar Sharma,
Secretary JDA, vide letter no. जविप्रा/ उपा/ जोन

12/2021/डी-3612 dated 09.11.2021

DECLARATION CUM UNDERTAKING

I/We hereby declare that the Water Permission for our project “RESIDENTIAL SCHEME VILLAGE GANPATPURA KHASRA NO. 313, 316, 317 & 318” is not obtained yet, we shall intimate the RERA as and when the desired permission/connection is obtained from the appropriate authority

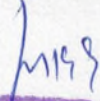

(जगदीश नारायण यादव)
उपायुक्त
(संसाधन विकास एवं समन्वय)

JAGDISH NARAYAN YADAV
Deputy Commissioner
(Resource Mobilization and Coordination)
Jaipur Development Authority, Jaipur
duly authorized by Mr. Hridesh Kumar Sharma.
Secretary JDA, vide letter no. जविप्रा/ उपा/ जोन
12/2021/डी-3612 dated 09.11.2021

DECLARATION CUM UNDERTAKING

In reference to our project "RESIDENTIAL SCHEME VILLAGE GANPATPURA KHASRA NO. 313, 316, 317 & 318" situated at Village- Ganpatpura, Tehsil- Sanganer & District- Jaipur, State-Rajasthan.

I, **JAGDISH NARAYAN YADAV** Son of Sh. Govind Narayan Yadav age 49 R/o 101/101, Kumbha Marg 10 Sector, Pratap Nagar, Sanganer, Pratap Nagar, Sector 11, Jaipur, Rajasthan-302033 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 "RESIDENTIAL SCHEME VILLAGE GANPATPURA KHASRA NO. 313, 316, 317 & 318".


(जगदीश नारायण यादव)
उपायुक्त
(संसाधन विकास एवं समन्वय)


JAGDISH NARAYAN YADAV
Deputy Commissioner
(Resource Mobilization and Coordination)
Jaipur Development Authority, Jaipur
duly authorized by Mr. Hridesh Kumar Sharma,
Secretary JDA, vide letter no. जविप्रा उपा जोन
12/2021/डी-3612 dated 09.11.2021

DECLARATION CUM UNDERTAKING

In reference to our project “**RESIDENTIAL SCHEME VILLAGE GANPATPURA KHASRA NO. 313, 316, 317 & 318**” at Khasra No. 313, 316, 317 & 318 at Village- Ganpatpura, Tehsil-Sanganer & District- Jaipur, State-Rajasthan.

I/We hereby declare that we have not yet appointed any Contractor, Architect, Structural Engineer, 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.


(जगदीश नारायण यादव)
उपायुक्त
(संसाधन विकास एवं समन्वय)

JAGDISH NARAYAN YADAV
Deputy Commissioner
(Resource Mobilization and Coordination)
Jaipur Development Authority, Jaipur
duly authorized by Mr. Hridesh Kumar Sharma,
Secretary JDA, vide letter no. जविप्रा/ उपा/ जोन
12/2021/डी-3612 dated 09.11.2021

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 **"RESIDENTIAL SCHEME VILLAGE GANPATPURA KHASRA NO. 313, 316, 317 & 318"** situated at Khasra No. 313, 316, 317 & 318 at Village- 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 (I) 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- 675401701297

Bank Address- JDA CAMPUS, JAIPUR

(v) Details of project land: Khasra No. 313, 316, 317 & 318 at Village- Ganpatpura. Tehsil-Sanganer & District- Jaipur, State-Rajasthan

Total Area- **6952.54** Sq Mt.

misr
(जगदीश नारायण यादव)
उपायुक्त
(संज्ञाचन विकास एवं समन्वय)

(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. _____/- paid through online payment, PRN No. _____, Transaction No. **RERA-TRANS-..... of Rs on**

(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.**
- (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. (Declaration Attached)**

MISS
(जयदीप नारायण यादव)
उपायुक्त
(संरक्षण विकास एवं सम्न्वय)

- (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: **Attached.**
- (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: **N.A. (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)

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)
- (ii)
- (iii)

.....

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

Yours faithfully,

(जगदीश नारायण यादव)

उपायुक्त

Signature and seal of the applicant(s)

(सिलाइन विहित रूप से लगाना)

Date: 23.09.2022


JAIPUR DEVELOPMENT AUTHORITY, JAIPUR

INDRA CIRCLE JAWAHARLAL NEHRU MARG, JAIPUR, RAJASTHAN 302004

Name of Project: "RESIDENTIAL SCHEME VILLAGE GANPATPURA KHASRA NO.
313, 316, 317 & 318"

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

Address: Khasra No. 313, 316, 317 & 318 at Village- Ganpatpura, Tehsil-Sanganer &
District- Jaipur, State-Rajasthan

I.	NAME	JAGDISH NARAYAN YADAV	
	ADDRESS	101/101, Kumbha Marg 10 Sector, Pratap Nagar, Sanganer, Pratap Nagar Sector 11, Jaipur, Rajasthan – 302033	
	CONTACT DETAILS AND MAIL ID	ao.scheme@jaipurjda.org 9414293665	

Mis E
(जगदीश नारायण यादव)

उपायुक्त

(संसाधन विकास एवं समन्वय)

JAGDISH NARAYAN YADAV

Deputy Commissioner

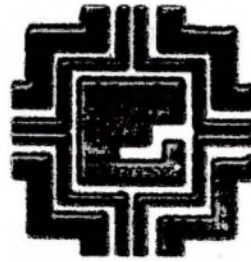
(Resource Mobilization and Coordination)

Jaipur Development Authority, Jaipur

duly authorized by Mr. Hridesh Kumar Sharma.

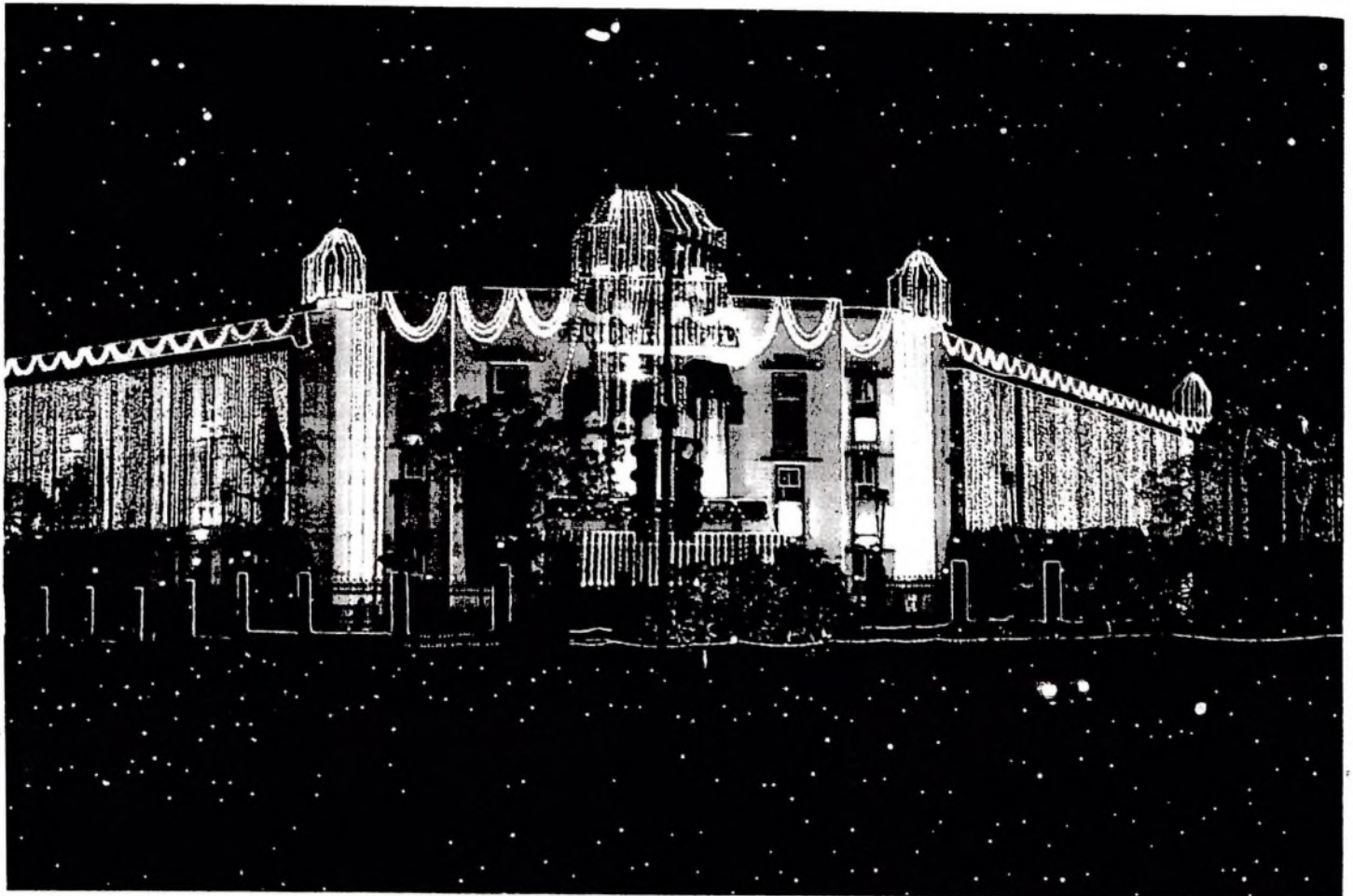
Secretary JDA, vide letter no. जविप्रा/ उपा/ जोन

12/2021/डी-3612 dated 09.11.2021



Statement of Audited Annual Accounts

For the Financial Year 2021-22



Jaipur Development Authority

J.L.N. Marg, Jaipur

Phone : 0141 - 2569696, 2563234

www.jda.urban.rajasthan.gov.in/jda • E-mail : jda@rajasthan.gov.in

**Statement of
Audited
Annual Accounts
for the
Financial Year
2021-22**

**JAIPUR DEVELOPMENT AUTHORITY
BALANCE SHEET AS ON 31ST MARCH, 2022**

AMOUNT AS AT 31-03-2021	LIABILITIES	AMOUNT AS AT 31-03-2022	AMOUNT AS AT 31-03-2021	ASSETS	AMOUNT AS AT 31-03-2022
29227000	CAPITAL FUND	29227000	3763118821	PROPERTY, PLANT & EQUIPMENT AND CAPITAL WORK IN PROGRESS (AS PER SCHEDULE "A")	3511720323
10000000	SEED CAPITAL	10000000			
60000000	CAPITAL RESERVE	60000000	42400000	INVESTMENT IN GOVT. COMPANY (AS PER GOR) (EQUITY SHARE CAPITAL OF JCTSL LTD & RUDSICO LTD)	42400000
-10070530499	REVENUE SURPLUS:	-10070530499		CURRENT ASSETS, LOANS AND ADVANCES	
	OP. BALANCE AS ON 1-04-21				
	ADD: SURPLUS FOR THE YEAR AS PER INCOME & EXP. A/C	3462059884	209202000	RECOVERABLE FROM L&B TAX DEPARTMENT (old)	209202000
	LESS: TRANSFER TO / SET APART U/S 11(2) OF IT ACT	1750000000	-8358470615	CASH & BANK BALANCES	
500000000	SPECIAL RESERVE FOR 2020-21 FOR DEVELOPMENT IN JDA REGION	2250000000	732675302	WITH SCHEDULED BANKS (FOR WORKS PAYMENT A/C INCLUDING PROJECTS UNDER JNMURM AND OTHERS)(incl. FFD) (AS PER SCHEDULE - B-I)	917123005
4313416495	DEPOSITS & OTHER CURRENT LIABILITIES (Schedule C-1)	3731412219	3111674836	BANK BALANCES FOR CIVIL & OTHER ACCOUNTS WITH SCHEDULED BANKS (SCHEDULE - B-II)	3748543440
450000000	GOR GRANT IN AID FOR WORK BEYOND JDA REGION	450000000	7375242	PD A/C WITH TREASURY NON INTT. BEARING	7385742
12391181000	LOAN FROM NCRPB (LONG TERM)		300000	PD A/C WITH TREASURY INTT. BEARING	300000
	OPENING BALANCE	12391181000	1016813543	FDR WITH SCHEDULED BANKS	2081381710
	RECEIVED DURING THE YEAR	566206000.00		0 SBI BANK FOR IPD TOWER FUND S/A/C- 380	380420985
	REPAYMENT DURING THE YEAR (PAYABLE IN 2022-23 RS. 138.27 CRORE)	1254851000.00	11702530000	LOANS AND ADVANCES (UNSECURED & CONSIDERED GOOD)	
1960000000	INTEREST BEARING LOAN / ADVANCES FROM NHAI	1610000000		(AMOUNT RECOVERABLE IN CASH OR IN KIND FOR WHICH VALUE TO BE RECEIVED)	
70508756	FIRE CESS FUND	71141990	479893640	LOANS & ADVANCES (SCHEDULE C-2)	509334349
	0 IPD TOWER FUND A/C (ON BEHALF OF GOR) (REF. NOTE NO 31)	373239996	110662542.00	RECOVERABLE INCOME TAX / TDS	
	TDS PAYABLE ON IPD TOWER ACCOUNT	4568000		TDS RECOVERABLE 2017-18	3543421
				TDS RECOVERABLE 2020-21	33551117
				TDS RECOVERABLE 2021-22	32929902
216125771	FUNDS UNDER TRUST (JMRC LTD)	0			70024440

Deputy Director (E&B)
Jaipur Development Authority
Jaipur

(आकारमल राजाविया)
निदेशक (वित्त)



1 / 2021-22

AMOUNT AS AT 31-03-2021	LIABILITIES	AMOUNT AS AT 31-03-2022	AMOUNT AS AT 31-03-2021	ASSETS	AMOUNT AS AT 31-03-2022
				49303962 CLAIM FOR REFUND OF TDS OF LAID / TDS DEMAND	49303962
				1508635 SERVICE TAX DEPOSIT AGAINST APPEAL BEFORE CESTAT	1508635
GPF & PENSION FUND AS PER CONTRA				INVESTMENT OF GPF, PENSION AS PER CONTRA	
293611945 EMP. GPF. FUND		268187952	293611945 PD A/C GPF FUND INVESTMENT		268187952
1156552773 EMP. PENSION FUND		1116224255	1156552773 PD A/C PENSION FUND INVESTMENT		1116224255
10975093241	Total	12913060797	10975093241	Total	12913060797

Significant Accounting policies & notes on accounts Schedule "X"

JAIPUR

Dated : 12/09/2022

In term of our report of even date

Deputy Director (E&B)
Jaipur Development Authority
DY. DIR (E & B)
JDA, JAIPUR

ONKAR MAL PATEL (A)
DIRECTOR FINANCE
JDA, JAIPUR

(RAVI JAIN)
JAIPUR DEVELOPMENT COMMISSIONER
JDA, JAIPUR
जयपुर विकास आयुक्त

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

SHYAM L. AGARWAL & CO.
JAIPUR
FRN-001723C
NIDHI AGARWAL
PARTNER
MN-425095

UD/N: 22425095 ARUWN/1439

2/2021-22

JAIPUR DEVELOPMENT AUTHORITY
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2021-22

AMOUNT 2020-21	EXPENDITURE	AMOUNT 2021-22	AMOUNT 2020-21	INCOME	AMOUNT 2021-22
511223888	To LAND ACQUISITION EXPENSES & SHARE OF REVENUE PAID (Schedule-D2)	614568128	5908522451	BY SALE OF LAND, REGULARISATION CHARGES / CONVERSION AND URBAN ASSESSMENT ETC. (Schedule-D1)	7862987529
2535504459	To EXPENDITURE ON ROADS, DRAINAGE, SEWERAGE & OTHER MISC. WORKS IN JDA REGION (NET OF RECOVERY, FORFUTURE of EMD/SD, & COMPENSATION TOTAL Rs 9652381)	2669553584		BY DEVELOPMENT CHARGES & OTHER INCOME FROM ALL AREA OF JDA REGION (FOR DEVELOPMENT, URBAN / TOW. PLANNING, LAND, BUILDING REGULATION & CONTROL / MONITORING OF THE AREA IN JDA REGION)	
373181046	To EXPENDITURE ON SEWERAGE, DRAINAGE & OTHER WORKS RELATED DRAVYAVATI RIVER DEVELOPMENT	318402260			
357162413	To REPAIR, RENEWAL & MAINTENANCE OF BUILDINGS, GARDENS, ROADS, DRAINS AND OTHERS	514872862	30125239	SEWERAGE DEV. CHARGES	60969614
28359641	To SURVEY & DEMARCATION & OTHER PROFFESIONAL FEE/ EXP. IN JDA REGION	12732185	910440922	DEVELOPMENT CHARGES FOR DEVELOPMENT OF ROADS, DRAINS, OTHER FACILITIES	1274970966
	To REVENUE EXPENDITURE ON ROADS, DRAINAGE, SEWERAGE & OTHER MISC. SERVICES IN JDA REGION & ALSO COVERED UNDER GRANT IN AID FROM GOI\GOR		120905914	FEES & PENAL INTEREST etc	159266644
23870364	DEVELOPMENT EXPENSES AGAINST GRANT FROM RAJIV AVAS YOJNA	3058961	52627802	MAP RELEASE FEES	70835774
31517225	EXPENDITURE ON SLUM AREA UNDER BSUP	2396761	53669747	RESUMPTION CHARGES	71822688
-4428337	EXPENDITURE ON BRTS PROJECT UNDER JnNURM	3953451	218700	APPLICATION FORMS RECEIPT	461146
13810212	EXPENDITURE ON SEWERAGE PROJECT UNDER JnNURM	22130082	113200765	ROAD CUT CHARGES FOR PUBLIC ROADS	773551302
3127099	O & M SITC INTEGRATED NETWORK EXPENSES	0	18493696	LAY OUT PLAN CHARGES	24514270
0	EXPENDITURE AS GRANT FOR OXYZEN PLANT SUPPLY FOR PUBLIC HELTH IN JDA REGION	92832421	111643911	BUILDING PLAN PERMISSION FEE	266376197
			30743641	SUB DIVISION /RECONSTITUTION FEE	50926889
0 To	GRANT IN AID / CONTRIBUTION FOR DEVELOPMENT/ROAD SAFETY IN JDA REGION	35541830	15530806	CHARGES FOR FAR/ ADDITIONAL HEIGHT	297214
				FORNTAGE CHARGES	30546910
	To GRANT TO HCM RIPA AUDITORIUM	10000000	118708866	BETTERMENT LEVI	90018071
	To GRANT FOR SMART CITY JAIPUR	600000000	13949418	OTHER LEVY/ CHARGES / FEE RECEIPTS	32453846
	TO GRANT OF INCOME TO JAIPUR NAGAR PALIKA	60000000	51411024	PROCESSING FEE/CHARGES ETC	49867813

Deputy Director
Jaipur Development Authority
Jaipur

(अधिकारी राजपट्टिया)
निदेशक (विद्युत)



3 / 2021-22

4 / 2021-22

AMOUNT 2020-21	EXPENDITURE	AMOUNT 2021-22	AMOUNT 2020-21	INCOME	AMOUNT 2021-22
	To GRANT TO CITY MANAGERS ASSOCIATION FOR PUBLIC AWARENESS IN JDA REGION	50000000	0	RECEIPT UNDER PMAY FOR DEVELOPMENT ETC.	14168396
137374647.00	To EXPENDITURE ON PUBLIC HEALTH (COVID) PANDEMIC	20433010	10558772	TREE PLANTATION COST RECOVER	15220100
5795436	To DEPOSIT/ PARTICIPATORY SCHEME WORKS	10283830	11444796	LEVI ON TRANSFER	26505369
			8624581	INSPECTION CHARGES	13628860
	To ESTABLISHMENT EXPENSES		62584317.00 BY	RECEIPT FROM GOR AND COVID CENTERS FOR	33471000
726282025	PAY & ALLOWANCES	725503099	30814 BY	DEPOSIT / PARTICIPATORY WORK RECEIPTS	2304604
	(INCLUDING BONUS & EXGRATIA OF RS 12361118 PRE. YEAR: RS. 13165097/)		1336697 BY	RECOVERY FROM STAFF(VEHICLE, HOUSE RENT ETC	1412372
13245476	MEDICAL EXPENSES PAYMENTS TO EMPLOYEES	12811950	140745208.00 BY	RECEIPT FROM RAILWAY (ROB'S)	
35144299	PENSION CONTRIBUTION	38339109	696184309 BY	INTEREST ON DELAY PAYMENTS & BANK LEPOSITS/FDRS	371342516
100000000	SPECIAL PENSION CONTRIBUTION	50000000	23322848 BY	INTEREST ON INCOME TAX REFUND	3098536
3558834	CONTRIBUTION TO GRATUITY PLAN	21301577	486573 BY	COMMUNITY HALL RENT (NET)	664157
569346066	To ADMINISTRATIVE AND OFFICE EXPENDITURE - (SCHEDULE E)	621171320	52769933 BY	OTHER RENTAL INCOME OF LAND AND BUILDING	57999890
126999	To SERVICE TAX EXPENSES PRIOR YEAR	0	3262712.00 BY	ADMINISTRATION CHARGES ON OTHERS LAND	0
587288	To GST ON ADMINISTRATION CHARGES	0	472514.00 BY	SALE OF WASTE PAPER /SCARP MATERIAL	341932
128255110	To COMMISSION ON LOAN GUARANTEE TO GOR	119571853	1965102 BY	MISC. INCOME RECEIPTS	2441776
888032162	To INTEREST ON LOAN PAID TO NCRPB	836404720			
33348452	To OTHER INTEREST EXPENDITURE	1748859			
37435531	To PRIOR PERIOD ADJUSTMENT (SCH. "F")	5710265			
495805463	To DEPRECIATION ON FIXED ASSETS	427084380			
1516316179	To SURPLUS TRANSFERRED TO BALANCE SHEET	3462059884			
8563982077	TOTAL	11362466381	8563982077	TOTAL	11362466381

Significant Accounting policies & notes on accounts Schedule "X"

In term of our report of even date

or SHYAM AGARWAL & CO.
CHARTERED ACCOUNTANTSJAIPUR FRN- 001723C
FRN
001723CSHYAM AGARWAL
PARTNER

MN-425095

12/09/2022
Jaipur(SHYAM AGARWAL) (E&B)
Joint Director (E&B)
JDA, JAIPUR(ONKAR MAL RAJOTIA)
DIRECTOR FINANCE
JDA, JAIPUR(RAVISHANKAR)
JAIPUR DEVELOPMENT COMMISSIONER
JDA, JAIPURUDW:
22425095 ARUNY 1439

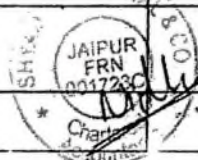
JAIPUR DEVELOPMENT AUTHORITY
PROPERTY PLANT & EQUIPMENT AND DEPRECIATION FOR THE YEAR ENDING AS ON 31ST MARCH, 2022

SCHEDULE "A"

S.NO.	PARTICULARS	OP. WDV 1.4.2021	DISPOSAL/ ADJUSTMENT	ADDITION BEFORE 30.9.21	ADDITION AFTER 30.9.21	TOTAL as on 31.03.2022	RATE OF DEP. (IN %)	DEP. FOR THE YEAR	NET WDV AS ON 31.03.2022
A	Property, Plant & Equipment								
1	BUILDINGS (JDA CAMPUS & OTHERS)	196917040				196917040	10	19691704	177225336
2	BUILDING- TOURIST FACILITY CENTRE	31640071				31640071	10	3164007	28476064
3	BUILDING-STAFF QUARTERS	4001136				4001136	5	200057	3801079
4	BUILDING- MASLA CHOWCK SHOPS ETC	23048375				23048375	10	2304838	20743537
5	COMMUNITY CENTRE AT DANTLI	4161387				4161387	10	416139	3745248
6	PROJECT EXPERIENCE CENTRE SHIPRA PATH	59086066				59086066	10	5908607	53177459
7	STORAGE YARD BAMBALA	66584298				66584298	10	6658430	59925868
8	STP BAMBALA 25 MLD	298323896				298323896	15	44748584	253575312
9	STP BASSI SITARAMPURA 20 MLD	242314389				242314389	15	36347158	205967231
10	STP DEVARI SHIPRA PATH 15 MLD	180432848				180432848	15	27064927	153367921
11	STP GONER 10 MLD	117873476				117873476	15	17681021	100192455
12	STP RIICO TARU CHAYA NAGAR 100 MLD & MAINT. OFFICE	1290039486				1290039486	15	193505923	1096533563
13	VEHICLES	11301229				11301229	15	1695184	9606045
14	TOOLS & PLANTS	4135578				4135578	15	620337	3515241
15	FURNITURES & FIXTURES	23318401		34636	1110649	24463686	10	2390836	22072850
16	OFFICE EQUIPMENT	9476327		234869	129903	9841099	10	977615	8863484
17	COMPUTER EQUIPMENT	12531211	417774	157648	18989602	31260687	40	8706355	22554332
18	AIR CONDITIONING & ELECTRIFICATION WORK & EQUIPMENT	9622399				9622399	15	1443360	8179039
19	SOLAR POWER EQUIPMENT	18				18	80	14	4
20	ROADS AT SHOOTING RANGE	2502757				2502757	10	250276	2252481
21	BUILDING AND SITE DEVELOPMENT SHOOTING RANGE	184339180				184339180	10	18433918	165905262
22	EQUIPMENTS AT SHOOTING RANGE	2597118				2597118	15	389568	2207550

Deputy Director (E&B)
Jaipur Development Authority
Jaipur

(औकारमल राजोतिया)
निर्देशक (वित्त)



5 / 2021-22

S.NO.	PARTICULARS	OP. WDV 1.4.2021	DISPOSAL/ ADJUSTMENT	ADDITION BEFORE 30.9.21	ADDITION AFTER 30.9.21	TOTAL as on 31.03.2022	RATE OF DEP. (IN %)	DEP. FOR THE YEAR	NET WDV AS ON 31.03.2022
23	ELECTRICAL WORK AT SHOOTING RANGE	974262				974262	15	146139	828123
24	RAMNIWAS BAG PARKING	254191088				254191088	10	25419109	228771979
25	RAMNIWAS BAG PARKING ELECTRICAL WORK	5074599				5074599	15	761190	4313409
26	SANATORY NAPKIN VENDING MACHINES	12086982				12086982	15	1813047	10273935
INTANGIBLE ASSETS									
27	TALLY SOFTWARE	163083				163083	25	40771	122312
28	NET WORK & OTHER SOFTWARES	6631687				6631687	25	1657922	4973765
29	SITC OF INTERGATED NETWORK CENTRE	18589374				18589374	25	4647344	13942030
SUB TOTAL		3071957760	417774	427153	20230154	3092197293		427084380	2665112913
PREVIOUS YEAR		3537203152	-24442350	5872592	245129	3567763223		495805463	3071957760

Deputy Director (E&B)
Jaipur Development Authority
Jaipur

(औकारमल राजोदिया)
निवेतक (किता)



6 / 2021-22

S.NO.	PARTICULARS	OP. WDV 1.4.2021	DISPOSAL/ ADJUSTMENT	ADDITION BEFORE 30.9.21	ADDITION AFTER 30.9.21	TOTAL as on 31.03.2022	RATE OF DEP. (IN %)	DEP. FOR THE YEAR	NET WDV AS ON 31.03.2022
B	CAPITAL WORK IN PROGRESS								
1	BUILDING AT JAIPUR INTERNATIONAL CENTRE	691161061		3121066	119782512	814064639	0	0	814064639
2	MAHATMA GHANDI MUSEM AT CENTRAL PARK				32542771	32542771	0	0	32542771
	Sub Total	691161061	0	3121066	152325283	846607410	0	0	846607410
	PREVIOUS YEAR	738989162	64331195	0	16503094	691161061		0	691161061
	GRAND TOTAL	738989162	417774	3548219	172555437	3938804703	0	427084380	3511720323
	PREVIOUS YEAR	4276192314	39888845	5872592	16748223	4258924284	0	495805463	3763118821

J.R.
Deputy Director (E&B)
Jaipur Development Authority
Jaipur

[Signature]
DIRECTOR (FINANCE)
(रवि जैन)
निदेशक (वित्त)

[Signature]
JAIPUR DEVELOPMENT COMMISSIONER
(रवि जैन)
जयपुर विकास आयुक्त



7/2021-22

Jaipur Development Authority

SCHEDULE- "B-1"

BANK BALANCES (INCLUDING FFD) FOR WORKS PAYMENT INCLUDING PROJECTS UNDER JNNURM AND OTHERS

Particulars	AMOUNT AS ON	
	2020-21	2021-22
BANK ACCOUNT-675401700518	10528261	34734294
BANK ACCOUNT-675401700386	26246618	21115613
BANK ACCOUNT 675401700944 RAJEEV AVASH BAGRANA	44054	45391
BANK ACCOUNT 675401700946 BSUP-I /II	500993	516193
BANK ACCOUNT 675401700947 BSUP-II	715551	737261
BANK ACCOUNT 675401700948 RAJEEV AVASH YOJANA	197687	203686
BANK ACCOUNT 675405600263-ELEVATED ROAD SODALA	3904278	162529558
BANK ACCOUNT 675405600271- ROB BASSI	56038954	761692
BANK ACCOUNT 675405600371- ROB JHOTWARA	283555694	553949722
BANK ACCOUNT-BRTS-675401419611	275027	293128
BANK ACCOUNT 675405600264-DRAVYAVATI RIVER	1098471	102133
BANK ACCOUNT 675405600266-RUB ANAND LOK	99556	103880
BANK ACCOUNT 675405600267-ROB JAHOTA	145355481	117312605
BANK ACCOUNT 675405600268-ROB SITAPURA	18482528	215564
BANK ACCOUNT CD- 46	2690184	2690184
BANK ACCOUNT NO 675405600265-ROB DANTALI	256339	119276
BANK ACCOUNT- JNNURM -675401415101	44285	45628
BANK ACCOUNT NO. 675401700625 - RING ROAD	2103103	2166909
BANK ACCOUNT ROB HALDI GHATI -974	180538239	19480288
Grand Total	732675302	917123005

8 / 2021-22

Deputy Director (E&S)
Jaipur Development Authority
Jaipur

DIRECTOR (FINANCE)

(औकारमल राजोविया)
निदेशक (वित्त)

JAIPUR DEVELOPMENT COMMISSIONER

(रवि जैन)
जयपुर विकास आयुक्त



JAIPUR DEVELOPMENT AUTHORITY
STATEMENT OF BANK BALANCES AS ON 31ST MARCH, 2021
SCHEDULE "B-II"

PARTICULARS	AMOUNT AS ON 31.03.2021	AMOUNT AS ON 31.03.2022
ICICI -RCR- RECOVERY A\C SB- 675401700512	890996427	1306521120
ICICI RCR- RECOVERY A\C SB 675401700500	461572853	450505929
ICICI CIVIL PAYMENT A\C SB 517	100154869	-187084691
LAND AQ./ STRUCTURE CHEQUES IN HAND 517		202410416
ICICI CIVIL PAYMENT A\C CA 038	1396	1596
ICICI RCR PAYMENT A\C SB 511	(420843)	3301951
BANK ACCOUNT LAND AQ. WITH ICICI 1700515	20242280	20171295
LAND AQ./ STRUCTURE CHEQUES IN HAND	1524844	29287
RCR CHEQUES IN HAND	121752	21752
ICICI -NO 42 FOR ONLINE AUCTION	273704116	42908774
AXIS BANK ACCOUNT 781	260604	19650
ICICI SB -610 SCHEME A/C	9909061	9903615
ICICI BANK ACCOUNT (FIRE CESS)1700933	281070	820569
ICICI BANK 675401700967	2343307	2927004
ICICI SB -85 SCHEME A/C	20000	20000
ICICI SB -87 SCHEME A/C	45000	45000
ICICI SB -629 COVID A/C	17657062	30427790
ICICI SB -1281 KISHAN BAG	0	3100403
ICICI SB -1088 RERA ON LINE	0	4571
PNB CA 2987002100130919	0	3651410
AU FINANCE SB ACCOUNT	177541	245994
JMRC MULTIPURPOSE RERA A\C 971	208636512	433236813
RERA BANK ACCOUNT		
NINDAR -852	844351	946487
DHARAM VIHAR- 959	63178228	66743057

JK
Deputy Director (Finance)
Jaipur Development Authority
Jaipur



9 / 2021-22

10 / 2021-22

DEEN DAYAL NAGAR -958	818505	850550
GAJADHAR VIHAR -960	68468909	70896956
KASAR VIHAR-961	3941844	21786027
VATIKA VIHAR-962	1805761	0
APJ ABDUL KALAM BANK -630	184807058	227793121
HEERA LAL SCHEME BANK -631	201708125	235215958
MOHAN LAL SHUKHADIA Scheme-628	67519780	70598242
NILAY KUNJ VISTAR YOJNA -968	1324090	1560979
PRIYADRASHNI SCHEME-627	131242324	141948296
SHIV ENCLAVE YOJNA-HDFC-720	398168956	584406238
OLD BANK ACCOUNT (CONFIRMATION PENDING)		
BANK ACCOUNT 05600015 NEFT A/C	2362926	2362926
NEFT /PENDING DUE TO NON AVAILABILITY OF DETAILS		
NEFT DEBIT AND CREDIT 511 / TOTAL MISTAKE	(1743871)	(55645)
TOTAL	3111674836	3748543440

Deputy Director (H)
Jaipur Development Authority
Jaipur

(औकारमल राजोतिया)
निदेशक (वित्त)

(रवि जैन)
जयपुर विकास आयुक्त



JAIPUR DEVELOPMENT AUTHORITY
STATEMENT OF DEPOSITS & ADVANCES AS ON 31ST MARCH, 2022

SCHEDULE "C"

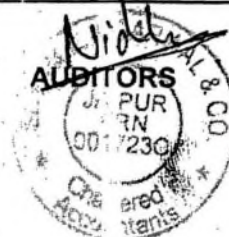
S.NO.	PARTICULARS	AMOUNT AS AT 31.03.2021	AMOUNT AS AT 31.03.2022
	DEPOSITS & OTHER LIABILITIES		SCHEDULE "C-1"
1	DEPOSITS OF WORKS CONTRACTORS	2659342366	2328111253
2	REGISTRATION DEPOSITS (Misc.)	34198516	34472176
3	REGISTRATION DEPOSIT (SCHEMES)	5107509	4757509
4	DEPOSITS WORKS-DEFENCE DEPARTMENT (UNSPENT BALANCE)	181765016	40745093
5	ONLINE AUCTION DEPOSIT (PENDING RCR)	273704116	42908774
6	CIVIL DEPOSITS, TDS, TAXES & DUTIES, EMPLOYEE DEDUCTIONS & OTHER PAYABLES	1064363766	1122976987
7	BY DIRECT TRANSFER /RTGS, ACCOUNTED AS MISC. DEPOSITS RCR	74463134	128343586
8	BY DIRECT TRANSFER /RTGS, ACCOUNTED AS MISC. DEPOSITS CIVIL	0	9400000
9	GST RECOVERED (TO BE DEPOSITED)	363 989	-1149063
10	GST TDS	11036395	13224292
11	LABOUR WELFARE CESS	5247358	7627142
12	SALES TAX PAYABLE	56330	-5530
	TOTAL	4313416495	3731412219

[Signature]
DY.DR (E & B)
Deputy Director (E&B)
Jaipur Development Authority
Jaipur

[Signature]
DIRECTOR (FINANCE)
(औकारमल राजोतिया)
निदेशक (वित्त)

[Signature]
JAIPUR DEVELOPMENT COMMISSIONER

(रवि जैन)
जयपुर विकास आयुक्त



11 / 2021-22

JAIPUR DEVELOPMENT AUTHORITY
STATEMENT OF DEPOSITS & ADVANCES AS ON 31ST MARCH, 2022

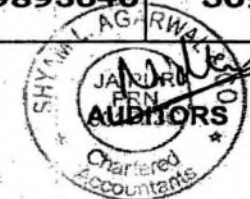
SCHEDULE "C"

S.NO.	PARTICULARS	AMOUNT AS AT 31.03.2021	AMOUNT AS AT 31.03.2022
ADVANCES & RECOVERABLE		SCHEDULE "C-2"	
1	ADVANCE TO EMPLOYEES, FIRMS, CONTRACTORS, DEVELOPMENT AND OTHERS	166008946	155453276
2	ADVANCE TO SIMPLEX INFRASTRUCTURE LIMITED	39861078	64830089
3	LOAN (AS ADVANCE) TO RSRTC	100000000	100000000
4	EXHICON EVENTS MEDIA SOLUTION PVT LTD		11100000
5	RECEIVED FROM MEDICAL FUND A\C 945	0	-1000000
6	RETENTION BY CO-OPRATIVE BANK	1000000	1000000
7	ICICI PENSION ACCOUNT 529	35974798	37050418
8	UIT'S / LOCAL AUTHORITIES FOR OXYZEN PLANTS AS PER GOR	0	1531705
9	ADVANCE TO SPORTS COUNCIL FOR MAINTENANCE OF SHOOTING RANGE	120000000	120000000
10	RECOVERABLE FROM ONLINE COLLECTION AGENCY	2535325	3824352
11	RECOVERABLE INTEREST ON SERVICE TAX & GST FROM RELIANCE JIO /INDUS TOWER	195338	195338
12	GRATUITY RECOVERABLE FROM LIC	14318155	15349171
	TOTAL	479893640	509334349

DY DIR (E & B)
 Deputy Director (E&B)
 Jaipur Development Authority
 Jaipur

DIRECTOR (FINANCE)
 (आकारमेल राजीतिर्या)
 निदेशक (वित्त)

JAIPUR DEVELOPMENT COMMISSIONER
(रवि जैन)
 जयपुर विकास आयुक्त



12 / 2021-22

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 2020-21	AMOUNT 2021-22
ALLOTMENT/SALE OF PLOTS/ LAND	4530857712	4327491876
INCOME FROM NHAI (LAND FOR RING ROAD)		350000000
INCOME OF NAZARANA ON LINE AUCTION A/C (PENDING RCR)		1461000000
INCOME FROM EWS/LIG/ BUILT UP PROPERTY ETC		47451053
BSUP SHELTER FUND & ADDITIONAL SHELTER FUND	82108984	103182973
REGULARISATION AND CONVERSION CHARGES	122997929	235247390
URBAN ASSESSMENT FEE	1172557827	1338614237
TOTAL D-1	5908522451	7862987529

LAND ACQUISITION EXPENSES & SHARE OF REVENUE PAID**SCHEDULE -D2**

PARTICULARS	AMOUNT 2020-21	AMOUNT 2021-22
LAND ACQUISITION (NET OF REFUNDS)	509566621	614568128
PAYMENT OF SHARE OF REGULARISATION CHARGES TO GOR 40%	1657267	0
TOTAL D-2	511223838	614568128

7/12
Deputy Director (E&B)
Jaipur Development Authority
Jaipur

Director (Finance)
जायपुर विकास अधिकारी (वित्त)
जयपुर

(रवि जैन)
JAIPUR DEVELOPMENT COMMISSIONER
जयपुर विकास आयोग



13 / 2021-22

JAIPUR DEVELOPMENT AUTHORITY, JAIPUR

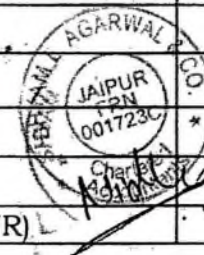
SCHEDULE "E"

DETAILS OF ADMINISTRATIVE & OFFICE EXPENDITURE FOR THE YEAR 2021-22

S.NO.	PARTICULARS	AMOUNT 2020-21	AMOUNT 2021-22
1	ADVERTISEMENT & PUBLICITY	161802528	135195061
2	AUDIT FEES TO LOCAL FUND DEPTT. & OTHERS	1789600	141600
2	BOOKS & PERIODICALS	646190	638466
3	CONSULTANCY SERVICES & JOB WORK OF COMPUTERISATION PROJECT & OTHERS	70552807	87308738
3	PAYMENT OF FEES TO AUDITORS	396000	396000
4	FEE FOR TAX MATTERS/APEALS TO AUDITORS	1087337	698265
4	CONVEYANCE CHARGES	2126758	2835969
8	ENTERTAINMENT EXP.	1209057	3494509
9	GENERAL DUTY GUARDS PERSONAL	86341016	101251691
10	SECURITY GUARDS SERVICES UNDER RCM	24987122	35903253
11	SECURITY GUARDS SERVICES FROM CORPORATE	29782757	33948383
12	LEGAL/ ADVOCATE FEES / EXPENSES	9636802	29070499
13	LIVERIES AND UNIFORM ETC. AND STAFF WELFARE	1248929	877087
14	RUNNING AND MAINTENANCE OF VEHICLES INCLUDING CONTRACT VEHICLES	62340499	63054848
15	OTHER ITEM EXP /MISC. EXPENSES		
	CONTRIBUTION FOR DEVELOPMENT/ AWARENESS		151040
	CLEANING EXPENSES	7368482	12092041
	ORDERLY ALLOWANCES	55309	40526
	POSTAGE/TELEGRAM	622053	976294
	LEAVE ENCASHMENT	33476120	31724416
	SEMINAR & CONFERENCE PAYMENTS		
	TENT'S EXPENSES FOR CAMP/ SCHEMES etc	6001434	15789212
	TRAVELING EXPENSES-TOUR AND TRAVEL (INCLUDING FOREIGN TOUR)	327890	435903

14 / 2021-22

Deputy Director
Development
Jaipur



S.NO.	PARTICULARS	AMOUNT 2020-21	AMOUNT 2021-22
17	TELEPHONE EXPENSES INCL.LEASE LINE, PRO CALL etc.	3206824	2919007
18	RENT INCLUDING LIGHT & WATER	39506052	41088394
19	REPAIR AND MAINTENANCE OF FURNITURE AND OFFICE EQUIPMENT	512906	446463
20	STATIONERY AND PRINTING	8560411	10781497
21	COMPENSATION PAID	54008	182348
22	RENT & TAXES (ENTRY TAX, ROAD TAX, URBAN DEVELOPMENT TAX Etc.)	6368236	282838
23	GOR- RAJASTHAN DIVAS EXPENSES , VAN MAHOTSAV		474300
24	SPONSORSHIP EXPENDITURE	413000	400000
25	ENCROCHMENT AND FLOOD SAFETY EXPENSES	3640918	450746
26	EXPENSES FOR COVID SAFTY	3329957	355619
26	RERA REGISTRATION EXPENSES	1104516	7432904
27	MISCELLANEOUS EXPENSES	750524	333403
	Total	569346042	621171320

Deputy Director (E&B)
 Dy. Dir. E & B
 Jaipur Development Authority
 Jaipur

DIRECTOR (FINANCE)
 (मौलिक विकास राजस्व विभाग)
 जयपुर विकास आयुक्त

JAIPUR DEVELOPMENT COMMISSIONER
 (जयपुर विकास आयुक्त)
 जयपुर विकास आयुक्त



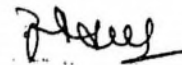
JAIPUR DEVELOPMENT AUTHORITY, JAIPUR
STATEMENT OF PRIOR PERIOD ADJUSTMENT ON ACCOUNT OF RECONCILIATION OF BANK BALANCES ETC DURING 2021-22

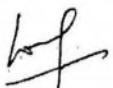
SCHEDULE "F"

PARTICULARS	EXPENDITURE	INCOME	EXPENDITURE	INCOME
	2020-21		2021-22	
PRIOR PERIOD DEPRECIATION ON SITC NETWORK CENTRE FROM 2017-18 TO 2019-20	31235744			
O& M EXPENSES OF SITC NETWORK CENTRE FROM 2017-18 TO 19-20	8309619			
INTEREST ON ADVANCE TO STAFF		-10906		
INTEREST PAID OTHERS	-1844236			
INTEREST ON LA COMPENSATION	-216888			
LAND ACQUISITION	-59514			
PNB FDR BALANCE PRIOR YEAR- 022100DP00000618				1193167
PNB OPENING CREDIT IN CA ACCOUNT 919				223330
INTEREST IN COME WORKS-586				1391287
RERA REGISTRATION EXPENSES VATI KA VIHAR			805761	
recovery by tribunal 13-12-2019			908799	
INTEREST ON REFUND 2018-19 EXCESS TAKEN IN PRIOR YEAR				-1803489
Total	37424725	-10906	6714560	1004295
NET PRIOR PERIOD ADJUSTMENTS		-37435631		-5710265

16 / 2021-22


 Deputy Director (E&B)
 Development Authority
 Jaipur


 (आकाश मल राजोदिया)
 DIRECTOR (FINANCE)
 (निर्देशक वित्त)


 (रवि जैन)
 JAIPUR DEVELOPMENT AUTHORITY COMMISSIONER


 AUDITORS

Shyam L. Agarwal & Co.
Chartered Accountants
Frm. No. 001723C

438-439, Mahima Trinity,
Swey farm, New Sanganer Road
Jaipur-302019.
Tel.-0141- 2293116
E-mail: shyamipr@gmail.com

TO THE JAIPUR DEVELOPMENT COMMISSIONER
JAIPUR DEVELOPMENT AUTHORITY
JLN MARG
JAIPUR

FORM 10B
AUDITOR'S REPORT

We have examined the Balance Sheet of "JAIPUR DEVELOPMENT AUTHORITY" JLN MARG JAIPUR as at 31st March 2022 and the Income & Expenditure Account for the year ended on that date, which are in agreement with the books of Accounts maintained by the said Authority on Tally Accounting Software on cash basis of accounting and reporting framework.

The selection of accounting policies, preparation and presentation of these financial statements including compliance of laws & regulations are the responsibility of the Authority/Management. Our responsibility is only to express an opinion on these Financial Statements based on our audit which includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements.

We conducted our Audit in accordance with auditing standard issued by ICAI for the general accounting framework having limitations of their applicability to the cash basis system of accounting and the reporting framework being followed by JDA. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit involves examining on a test basis, evidence supporting the amount and disclosures in the financial statements.

An audit also includes assessing the accounting principles used as well as evaluating the overall financial statements presentation under the reporting framework being followed by the Authority. We believe that our audit provides a reasonable basis for our opinion.

Subject to the basis of qualifications given below and notes on accounts at Schedule X attached to the financial statements, we have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of audit.

In our opinion, proper book of account have been kept by the above Authority so far as appears from our examination of the books *subject to the basis of qualifications given below and the limitations explained by the authority in notes on accounts as per schedule 'X' attached to the Balance Sheet.*

BASIS OF QUALIFIED OPINION

1. The authority has maintained the account on cash basis of accounting under a given reporting framework and has explained the material transactions by way



17 / 2021-22

of significant accounting policies and notes on accounts in Schedule X attached to the Balance Sheet. In accounting policy no 1 it has been mentioned that in view of the cash system of accounting, the provision/adjustment on account of accrual in Asset/Liability and Income & Expenditure and the related disclosures could not be made and the Accounting Standards could not be followed. Further that the figures/values as detailed and explained in the Policy no. 1 of Schedule X attached to the Balance Sheet has also not been ascertained and the same could not be commented by us.

2. Non maintenance of Fixed Asset Register and reconciliation with the value of Assets shown in the Balance Sheet (which has been reported in process), pending physical verification of the Assets as per Note no. 13 attached to the Balance Sheet.
3. Accounting of payment as development grant /contribution for development payment etc. and others as explained in Policy no. 1 of Schedule-X and Accounting of receipts of grants and non- ascertainment and reporting of the utilization/unspent grants in view of cash accounting of the same during the year as per note no. 11 of schedule 'X'.
4. Reconciliation differences and adjustments of various amounts and suspense/old balances disclosed as per the accounting policy 5 and Note No.18. RTGS Transfers and direct deposits accounted for as liability Rs. 1377.44 Lacs which may materially impact the figures in income and expenditure account as reported, the same have been reported in note no. 15 of schedule X.
5. Non reconciliation/confirmation of the balances of advances/deposits to and from contractors and others and non-ascertainment and reporting of the quantitative details etc. as per note no 12 & 17 of Schedule-X. The same have also reported in process.
6. Non ascertainment and reporting of the quantity and value in relation to land acquisitions for development works/schemes and allotment of developed land in lieu thereof, as reported as per Policy No. 3 of Schedule-X attached to the Balance Sheet. Further, non-provision of interest on the Loan from NCRPB and NHAI due to cash basis of accounting as per Note no. 25 and Note no. 26 respectively.
7. Non ascertainment and reporting of the amount recoverable, reconciliation of receipts, accounting of the payment to the Government of Rajasthan and Jaipur Nagar Nigam for conversion charges/sale of land treated as development payment being cash accounting as per note no.16 of schedule X.
8. Non follow up of the accrual system of accounting, presentation/classifications etc. as derived from the Accounting Policies and various notes on accounts as per schedule X attached to the balance sheet. Further internal control, checking and reporting system as also reported at Note No 24 at schedule 'X' needs to be strengthened in case of

- i) Revenue reconciliation of the receipts as per Revenue Collection Register with the respective credit given for such revenue against the credit taken for dues/recovery at the respective Zones /section of the Authority.

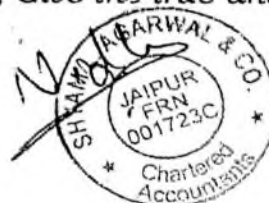


- ii) Compliances of the contract terms and conditions of the works contracts for development and maintenance works awarded by the authority.
 - iii) To put controls for Financial Management and accounting system at each center particularly at Zones to have reconciliation of income received, tax deduction and deposit/advance accounts etc.
9. Non reconciliation and delayed deposit of taxes, contribution etc, as referred in the note no. 19 & 21 of schedule X and prior year adjustments and routine observations reported to the authority in a separate report to the management dated 12-09-2022, the compliance of which is reported in process.
 10. The authority though maintained the separate fund for the GPF and the pension and has also taken a policy from LIC for gratuity liability and the contribution made is treated as expenses. The contribution made to pension fund as PD A/c is also treated as expenditure as per the policy followed. Accordingly, the AS-15 requirements has not been followed as also explained in Note.20.
 11. Non availability and disclosure of the details of the capital/reserve fund and seed capital as per note No 6, non ascertainment and disclosure of non current Assets/non current liabilities and non-availability of share certificate of the investments made as Share capital of Rs 400Lacs to JCTSL and Rs 24 Lacs to RUDSICO (earlier known as RAVIL) as per Note. No 22. Further, advance made to Sports Council as per Note no. 29 Rs. 12 Crore not adjusted as no details yet obtained.
 12. Non recovery of loan provided to RSRTC on directions of the GOR without terms and conditions as per Note no. 27. Non-disclosures of information as per the requirement of RERA as reported at Note 28. Further revenue from NHAI Rs. 35 Crores accounted on ad-hoc bases pending the interest adjustment as per Note No. 26.

The net impact of the above Qualifications on the assets /liabilities and income / expenditure could not be reported as the Authority has not ascertained the respective figures, cash basis of accounting followed and also the reporting has been made as per the Form 10B under IT Act and the audit has been conducted. Under 12A of the income tax Act 1961.

QUALIFIED OPINION

In our opinion and to the best of our information, and according to information given to us, the said Financial Statements, based on cash basis system of accounting, are subject to the qualifications and basis of opinion given above and also to be read with Significant Accounting Policies and Notes on Accounts at Schedule 'X' Attached to the Balance Sheet, Give the true and fair view



- (i) In the case of balance sheet of the state of affairs of the Jaipur Development Authority as at 31st March 2022, and
- (ii) In the case of the Income and expenditure account, of the SURPLUS of its accounting year ending on 31st March 2022.

EMPHASIS OF MATTERS- The attention of management is drawn on the followings:-

- (i) Accounting & reporting of the IPD Tower as detailed in Note no. 31, where the same has been accounted as noddle agency of GOR for public health.
- (ii) Accounting of income against the amount received from online auction of Rs. 146.10 Crores pending RCR, as per Note No. 15.
- (iii) Accounting of Income of Rs. 141.68 Lacs withdrawn from PMAY bank account of which RCR was pending as on 31.3.2022 as per Note No. 15.
- (iv) The income booked till 31.03.2022 (including income received in previous years of Rs. 21.61 Crores, which was shown as Liability as 'Fund held under Trust') from land transferred of JMRC Ltd where the execution of MOU between the Authority and JMRC Ltd. is in process as per note no. 30.
- (v) An amount of Rs. 60 Crores paid on behalf of GOR and accounted as land acquisition against transfer of land occupied/owned by GOR, as per Note no. 29 of Schedule X.

The prescribed particulars based on the above are annexed hereto which are also subject to the qualifications as above and the accounting policies & notes on accounts at Schedule X Attached to the Balance Sheet.

Place: Jaipur

Date: 12.09.2022

Yours Faithfully,

For Shyam L. Agarwal & Co.

Chartered Accountants

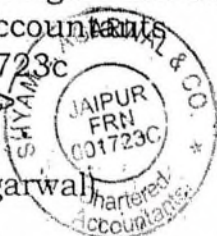
FRN No 001723C

(CA Nidhi Agarwal)

Partner

M. No.425095

UDIN: 22425095ARUWNY1439



JAIPUR DEVELOPMENT AUTHORITY
SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS
(to& forming part of the Balance sheet as on 31.03.2022)

SCHEDULE 'X'

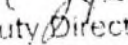
SIGNIFICANT ACCOUNTING POLICIES

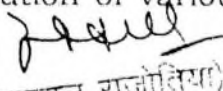
1. ACCOUNTING SYSTEM

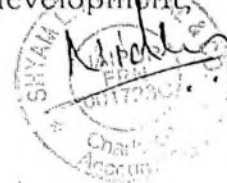
The Authority was exempt from filing of its tax return till 31.3.2002. The Authority decided to follow the Cash system of accounting w.e.f. 1.4.2002 and accordingly the accounts for the year 2002-03 and onwards has been prepared on Cash basis system of Accounting and the reporting framework being followed by the Authority. The Authority is registered as 'Charitable entity' u/s 12AA of the IT Act 1961 & filing the return of Income tax accordingly.

In view of the Cash basis system of accounting being followed:-

- The unearned income out of one time Urban Assessment Fee and all other heads of income, accruals of all type of income/receipts and all provisions for expenditure/payments under all head of accounts related to the year are not made. The employee benefits are also accounted for on cash basis, Investments are stated on cost of acquisition, no provision of Current tax/ Deferred Tax and other direct /indirect taxes /duties/levies is made, and no valuation of any stock/ inventory is made. Further all development expenses as incurred & paid are charged to revenue (except fixed assets /CWIP charged to capital) and no work in process concept is followed, however, in case of fixed assets, as required, capital work in progress is shown separately. Accordingly, the financial statements are prepared under a framework being followed by the Authority.
- The liability to pay the share, out of total receipts (accounted as revenue of the Authority) of the sale of land, conversion charges, Urban Assessment Fees etc. to Government of Rajasthan, Jaipur Nagar Nigam & other agencies as per the orders of the State Government, are shown as expenditure only in the year of actual payment.
- For urban development & to provide public amenities, various contracts are entered in to for execution of various development,


Deputy Director (E&B)
Jaipur Development Authority
Jaipur


(औकरमल राजसिंघा)
निदेशक (नगर)



maintenance & related works where, neither the accrued liability is ascertained and provided for nor the contingent liability, capital commitments, damages etc. are accounted, ascertained and disclosed in the Financial Statements of the Authority.

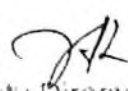
- The grants from State Governments, Central Government and Government departments for various works, public utility projects of sewerage, drainage, roads and other civic amenities in JDA Region are recognized in the year of receipt and similarly the expenditure incurred by the Authority against such Grants are recognized as expenditure in the year of payment and the amount of unutilized grant or grant receivable is neither ascertained nor disclosed. However, the Grant received for works beyond JDA Region is recognized as Liabilities and adjustments of expenditures are made from them.

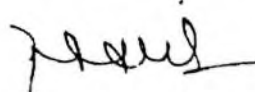
Further, the checking and reconciliation of various receipts and payments is an ongoing process till the final balances are confirmed in all respect. The adjustments if any, revealed in course of checking and reconciliation are recognized under respective heads and adjusted in the year in which the same is reported.

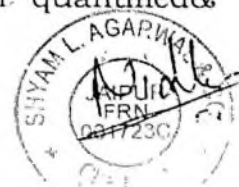
The Authority accounts for, the expenditure incurred on a Resource with ability to generate economic benefit and fully owned & controlled & kept for its use for service potential/ administrative purposes, having enduring nature, as Fixed Assets of the Authority.

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

In view of the aforesaid system of accounting and reporting framework being followed by the Authority, the relevant accounting Standards and guidance issued by ICAI could not be followed and the effect of the same on the income and expenditure and Balance sheet is neither ascertained nor quantified & disclosed.


Deputy Director (E&B)
Jaipur Development Authority
Jaipur


(श्यामल राजसेवा)
महोदय



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 being shown as 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 deem fit by the Government of Rajasthan and the utilization of the same will be made accordingly from the said fund. The interest earned is also credited to this account only if any FDR/deposit is made from this account.

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

3. Since, the Government lands belong to the State Government and has been vested in the Authority, the revenue from sale of plots, regularization and conversion charges, urban assessment fees and the expenditure on acquisition payments, payment of share of revenue to Jaipur Nagar Nigam, Government of Rajasthan and to the projects as per order of the Government of Rajasthan are detailed in Schedule D of the income and expenditure account. All other revenue and expenditure are shown in the Income & expenditure account itself. Further land given against land to land owners as per policy of JDA is not depicted in accounts since no cash has been paid. The land acquired for development purposes and compensation/consideration paid is shown as land acquisition expenditure on actual payment basis.

4. The Fixed assets including Buildings, Plant & machinery/equipment, Vehicles, Furniture and Fixtures and Other Equipment are recognized at historical cost and are shown in the Balance sheet, after charging the depreciation at the rates applicable as per Income tax Act on WDV basis, as net fixed assets. The office building and staff quarters are shown separately to have the depreciation @10% and 5% respectively. The useful life also nearly the same & as such no impairment is noted for any material amount. The Authority to provide Sewerage and Drainage system for general public utility, had been incurring expenditure on Sewerage Treatment plant also. Since, the treatment plant was meant for general public and out of Government Grants, hence, it is recognized as revenue expenditure. However, the Authority has capitalized the STPs under the Dravayvati River project which has been developed for multiple purposes and are to be controlled fully by the Authority. The same were as ascertained by the concerned XEN of the project is reported as Capital Work in progress since previous year when ascertained.

Dr. J. K. Singh
Director

Dr. J. K. Singh
Director

Dr. J. K. Singh
Director

On completion and when the assets are put to use, the capitalization is made as fixed assets & depreciation is charged as per the rates applicable.

5. The Authority is having separate Cash books for Civil, Works, land payments and also separate account for collection and refund of revenue, etc.


For revenue collection accounts, Consolidated Bank collection Accounts maintained in which payments drawn by the Authority are accounted for. The entries of bank transfers in such collection accounts are accounted for in the books of accounts on monthly basis for revenue accounting.

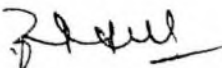
The Authority open separate bank account on requirement basis and the transactions for a particular year, where no separate cash book is kept, are accounted for with all the cash book transactions, on tally software so as to prepare the annual accounts of the Authority.

The bank reconciliation is a continuous process and the adjustments revealed in the reconciliation are adjusted in the financial statements from time to time.

6. The balances of Seed capital, Capital fund, Capital Reserve along with the opening balances of the deposits/advances, fixed assets, Capital works etc., have been taken as per the figures shown in the last audited balance sheet prior to the financial year 2002-03 since the accounting is changed as per policy no 1 mentioned herein above, where the complete details were not available and are subject to reconciliation of the closing figures of the financial year 2001-02. The reconciliation / confirmation / adjustment and disclosure related to these figures would correspondingly affect the figures and disclosure for the years thereafter. Further the ledger accounts are prepared of the transactions for the year. The final accounts are prepared after incorporating the opening balances as per last audited balance sheet under separate tally software.

7. The Authority is carrying out its activities as per the JDA Act 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 on receipt basis in the Financial Statements.


Deputy Commissioner
Jaipur Development Authority (ऑकलमल राजनलललललल)
Jaipur





8. The interest earned by the Authority on late payment of any dues and on deposits etc., (net of refunds, if any) is taken as income. The administrative and other overheads are recognized as expenditure of the Authority. The Income & Expenditure statement is prepared and the resultant surplus/ deficit are transferred to Balance sheet under the head reserve and surplus. In case of interest on FDR, the amount of interest is recognized on receipt basis and the tax deducted on it is shown as TDS recoverable and credited as income on the basis of TDS certificate received from the banks/26AS statement available at Income tax site.

The Authority from previous year is following a practice to disclose the amount set apart u/s 11(2) of the Income Tax Act during the year under the separate head 'Reserve for Development in JDA Region', which will be adjusted and transferred on utilization. The corresponding investment required under Section 11(5) of the I.T. Act is made as included in the FDRs and bank deposits.

The investments are shown at cost values. Mostly, these are nominal and made in government entities (unquoted shares) and no impairment is considered. The loss, if any, is accounted for only in the year of transfer/sale. Further, being Government Authority the executives and officers are all paid as per the Government and Authority rules and as such no specific related party transactions takes place, except as are covered in Authority's functions, hence no such disclosure is made.

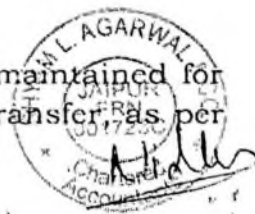
9. The Authority is also working as nodal agency for monitoring the works under affordable housing scheme and other infrastructure schemes as per the directions of the State Government; the details of the transactions, since not related to the Authority, are neither compiled nor incorporated in the books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

10. The fund for Employees GPF and Pension is maintained by 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, 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 at the liabilities side and assets side to depict the balances and investment of both these accounts.

The pension contribution made/transferred in the PD account maintained for the purpose is treated as expenditure in the year of payment/transfer as per

5
Deputy Director (E&B)
Jaipur Development Authority
Jaipur

(ऑफिसमल राजस्वतिया)
विभागाध्यक्ष (जि.स.)



25 / 2021-22

policy of the Authority. A separate bank account is maintained for the purpose of pension, which is not part of these accounts. Further, the Authority is also maintaining a separate bank account for RPMF contributions, of which, the fund balance is not shown in the balance sheet. Also, a separate bank account is maintained for the purpose of NPS contributions as made by the employees.

NOTES ON ACCOUNTS

11. Since the Authority account for the Grants/subsidy from GOI /through GOR and from CCR / its departments/entities on cash basis as explained at policy at Para 1 above, the un-utilized/overspent amount has not been ascertained and disclosed for this year also. On the project wise details /verification if reveals any adjustment/refund, the same will be made in the year of refund/adjustment.

12. The Authority obtains/retains deposit from the Contractors like, misc. deposit, earnest money, retention money, security deposit, withheld amount under the contract agreement being executed from time to time and also retains certain amount from the Bills of the contractors. The balance amount of such deposits is shown as Current liabilities, since it is to be adjusted/refunded as per the contract terms normally in a period of one year or as per the Contract agreement. The preparation of the details of Deposits were pending since long, however, from year 2018-19, the party wise list of deposits received and refunded (except RCR) is being prepared. Further, on reconciliation/confirmation, if any adjustment arises, the same will be made in that year.

The amounts received from MLA/MP LAD fund and other departments for participatory/deposit works for public utility services are treated as development expenses/receipts on cash basis. In case of construction of Road Under Bridge in JDA region undertaken for Defense Department, the same is treated as a Fund account, where expenditure incurred is netted out of the deposit amount and the unspent balance is shown at the Liability side of the Balance Sheet. The net liability as on 31.03.2022 is Rs.4,07,45,093/-. No Fees is charged by the Authority being the public utility work.

The balance of the Fire-Cess fund as at 31.3.2022 is Rs. 7,11,41,990/- (previous year Rs.7,05,08,756/-), this also includes the interest on SB bank account earned in this year of Rs.21,926/- made out of these funds, which is recognized as liabilities as per the accounting policy. As on 31.03.2022 there is only nominal balance in the corresponding fire-cess fund account.

6
J.R.
Deputy Director (Accounts) (अकाउंट्स राजस्व विभाग,
जिला प्रशासन, जयपुर)

Handwritten signature

Handwritten signature and circular stamp

13. The maintenance of the item-wise fixed asset register with necessary details and its physical verification thereof was pending since long. Due to which 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 only after completion of the process and its final reconciliation thereof.

The construction of Rajasthan International Centre is in progress. Certain expenses incurred on ESI Building at Jhalana Doongri from 1.04.2017 were shown separately as per the directions of Government (against the land made available for RIC). Since, the work has been completed and this expenditure was incurred on account of Rajasthan International Centre, the balance lying in this account has been transferred in the previous year to the RIC CWIP Account as per schedule A to the Balance sheet. The same will be capitalized on completion of the work which is expected during 2022-23.

14. The Authority was recognizing income from its share of Land and Building tax as per the statement of accounts received from LBT department or on the basis of 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. A sum of Rs. 20.92 Crores has been shown as 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 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 added, the 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, till then, the opening balance are carried on in the books of accounts.

15. The Authority has put RCR system in place for proper classification of the revenue and to ensure that the same is deposited in bank, through challan, so that the income can be easily identified. The Authority recognizes the income (which is only on receipt basis as explained at policy no 1 above), normally on accounting for 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. During the year certain amounts were received against auction of land and deposited in the specified bank account. Since the individual RCR has been made/being made in the current financial year, the total revenue withdrawn of

7
Deputy Director (E&B)
Jaipur Development Authority (जोधपुर विकास प्राधिकरण)
Jaipur

27 / 2021-22

Rs 146.10 Cr from such account has been taken as Income from sale/allotment of land, as the Authority is following cash basis system of accounting. Likewise, the amount received in the PMAY bank accounts were not taken in the accounts of the Authority till previous year as the Authority was holding the money in trust, since, from this year the development work has been started, the amount withdrawn from such accounts for this purpose of Rs. 1,41,68,396/-, has been taken as income. The respective expenditure has been booked in Development expenses.

Certain amounts are deposited directly through PTGS/NEFT by the individual/entities, which are not identified, the RCR for the same could not be made, the balance of such amounts as at 31.03.2021 was Rs.7,44,63,134/-, which has been increased to Rs.137743586/- as at 31.03.2022. Under this head, the pending entries from 01.04.2013 have only been carried in the books as Liabilities, hence, the same is not reconciled with the pending amount of RCR carried since inception. Further, such amount is shown as liability under Schedule C-1, till it is not identified. The difference of Rs. 18,31,980/- between Head wise RCR and Banks as at 31.03.2022 is still under reconciliation in the accounting head of RCR contra under the Schedule B-II to the Balance Sheet.

16. The final reconciliation and confirmation of revenue share of Jaipur Nagar Nigam and 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, no amount (previous year Rs.15,57,267/-) out of the share of revenue from sale of land, conversion/regularization charges etc. has been transferred as shown in Sch. D under the head 'Share of Revenue'.

17. The Authority has made various contracts for development, maintenance, constructions and other works with various contractors. Certain contracts have not yet been completed and certain contract where the work has been completed but the final bills has not been made/approved. Also in certain contracts the contractors has 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. Huge amounts are lying in deposit of contractors as EMD, SD, Misc deposit & others and are building up year to year. In certain cases, the damages/compensation etc. recovered as per the terms and conditions of the respective contract, since, is related to the cost of the respective work, has been adjusted against the total expenditure on development work incurred during the year. Further due to non-ascertainment of the said figures the accrued/contingent liability, if any, has not been ascertained and reported. However, from the year 2018-19 the details of the deposits are maintained by the Authority.

Secretary (Accounts & Finance)
Jaipur Nagar Nigam

(ऑफिसमल राजनियम)
जापुर नगर निगम

18. The expenditures/payments are recognized on the basis of cheques issued and income on the basis of amount received in Revenue Collection Register. The primary cash book at civil and works payments are maintained and recorded with receipt and payment on 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 transaction. The income/receipt as per RCR is accounted in this software on monthly basis. The Financial Statements are therefore based on the said accounting. In case any difference is revealed, the resulting adjustment will be made in the year in which it is revealed. The FDR are made from time to time by transfer entries/issue of cheques, the interest of which is also received in the RCR.

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 that year in which it is revealed.

The Bank balances at schedule B of the Balance Sheet, includes certain amounts of reconciliation differences, RCR refund and other amounting to Rs.55,645/- (credit) (Rs.17,43,871/- credit as at 31.03.2021) and account no 5600015 for NEFT transfer for Rs. 23,62,926/, the same will be adjusted as soon as details are available from the banks and reconciled.

The balance in the "Registration Deposit Schemes" under Schedule 'C' to the Balance Sheet, amounting to Rs.47,57,509/- (Rs. 51,07,509/- as at 31.03.2021) 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 are 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 final transfer of the said amount.

The Authority is also maintaining online bank account for deposit of EMD/Najra etc. against the auctions made from time to time. The same is adjusted through RCR/amount transferred from this account identified as income, however, till then, the balances are lying in the liabilities as 'Online auction deposit A/c (pending RCR)', a sum of Rs. 42908774/- as at 31.03.2022 (Rs.27,37,04,116/- as at 31.03.2021) is lying in the said account.

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

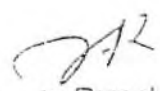
authorities from time to time. Though no material variation would arise, still the reconciliation being the continuous process, any discrepancies are noticed, will be paid as per the provisions of the applicable laws from time to time.

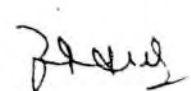
Further, the matters related to rectification of the E-TDS returns due to wrong PAN no. and other reasons is a regular process, processed on receipt of the details and the correct PAN no., necessary corrections are made as permissible under the laws. The old dues as per the details available on TDS portal as on date is Rs. 200.08 Lacs against Rs. 237.34 lacs in previous year, which are being examined with the details and any liability if arise will be adjusted and paid in the ensuing years. On the other hand, an amount of Rs. 493.04 Lacs is shown as recoverable from Income Tax Department, as refund due of Rs. 413 Lacs deposited under protest and an amount adjusted of Rs. 80.04 Lacs paid towards the TDS deposited on the basis of award of land but the claim not accepted by the land owners, against demand raised by the Income Tax Department in a case related to the TDS on compensation paid on agricultural land. The case was decided in favor of the Authority, but the refund of the same is still pending due to the demand existing on TDS portal.


The department filed an appeal before the Honorable High Court against the order of Honorable Jaipur bench of ITAT for the AY 2009-10, where the total demand was Rs. 91.33 Crores. The Honorable High Court allowed exemptions under section 10(20), which was disputed by the Income Tax Department before the Honorable Supreme Court, the decision of which is pending. However, the Authority has claimed the benefit under section 11 and 12 of the Income Tax Act, 1961. The Assessment for the AY 2010-11 and onwards are however completed by the Department on this basis. Still, if any liability arises, it will be recognized in the financial statements in the year it is reported and paid.

20. The Authority has taken a master policy for gratuity scheme from 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, Rs. 1,53,49,171/- is shown as recoverable from LIC against the payment made against Gratuity as at 31.3.2022 (Rs. 1,43,18,155/- as on 31.3.2021), which is under reconciliation and confirmation with LIC and will be adjusted accordingly. This year, a sum of Rs. 2,13,01,577/- (previous year Rs. 35,58,834/-) has been incurred/paid as contribution as per the demand of the LIC and the expenditure on gratuity for deputation employees.

10


Deputy Director (E&B)
Jaipur Development Authority (औद्योगिक विकास प्राधिकरण)
Jaipur


Deputy Director (E&B)
Jaipur



Being cash system of accounting, the pension contribution made in the respective public deposit account under pension rules of the state government is treated as expenditure in the year of payment. A sum of Rs.883.39 Lacs(Previous year Rs.1351.44 Lacs)incurred and paid during this year, out of which Rs.500 Lacs (previous year 1000 Lacs) has been made as a special contributionthis year.

21. TheGST has been made applicable since 01/07/2017 and taxes like Service Tax, Works Contract Tax, VAT etc.has been subsumed under the GST Act, wherein certain services provided by the Authority, like, Renting of Immovable Property, charges received againstother services (other than Developmental activities), etc., have been made taxable.Aseparate cell has been created for tax compliance, deposition of taxes in time, raising GST invoices and checkingwhere there is delay in payment of statutory dues.The efforts are being made for proper compliance of the service tax/GST and TDS as applicable from time to time. The observations of auditors for delay in deposition of taxes are being taken care for reconciliation to ensure full compliances and to deposit the pending amount as per the applicable provisions.

The GST reconciliation for the Financial year 2020-21 and 2021-22 are under progress at the professional firm and the difference, if any reported will be adjusted and paid at the time of filing the Form 9A and 9C. In this regard the observations of the auditors by way of a separate report for nonpayment of taxes /delay 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 the Director General of GST Intelligencehas taken up the enquiry of the service tax & GST from October 2014 to September 2019. All details required have been submitted alongwith the challan of GST, & Service tax payment. The Show cause notice related to service tax has been issued, according to whichnet amountpayable on account of service tax is Rs. 9,34,330/-only plus interest and penalty as may be applicable; including Rs. 816783/-on revenue from Smriti Van and Rs. 90,000/- on installation charge of GBM towers.It has been contested that the Authority was not liable for the same as it was covered under the exemption for Governmental Authorities. However, the order against the same was passed by the CGST Department, confirming the demand. The Authority has decided to contest the matter against the same and file an appeal before the Honorable CESTAT, New Delhi.

11
Deputy Director (E&B)
Jaiwar Development Authority
Jaipur

(आकाशमल राजसिन्हा,
जा.दे.व.अ.प.स.)



31 / 2021-22

Further, with regard to GST, a show cause notice is issued by the DGGI on 04.04.2022, where a net amount of GST of Rs. 1,94,70,396/- plus interest and penalty as may be applicable, on Guarantee commission paid to the GoR where the JDA has claimed exemption available under notification for exemptions to Governmental authorities and the GST on miscellaneous income like Entry tickets, tree guards, sale of Master plan etc., has been issued. However, the matter is pending at the Adjudication level and the Authority will take up the same as per the applicable provisions before the CGST department.

22. The investments at par as per the directions of the State Government were made in Equity share capital in JCTCSL Rs. 400.00Lacs and in RAVIL (Now changed as RUDSICO) Rs 24.00Lacs, (GOR undertakings) for which the Share Certificate are 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 return of income is filed as registered charitable trust/institution.

24. The observation 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 contracts terms and conditions of the work contracts, etc. Further steps are also in process for effective internal control system in relation to the sale/allotment of land and recovery of charges, development works, financial management, tax compliances and accounting system.

25. The Authority has taken term loan from National Capital Region Planning Board at the rate of interest at 7.00%, with a rebate of 0.25%, if the interest is paid on time. The authority does not have a system for classification of current assets/liabilities and noncurrent assets/liabilities strictly as required, as the type of accounting framework being followed due to cash basis system of accounting. However, the amount due/payable in the financial year 2022-23 is Rs. 138.27 Crores.

26. The Authority had entered in 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 cost of land transferred to the NHAI by the Authority, to be disbursed in equal

12

(अधिकारमल राजनीति)

(अधिकारमल राजनीति)

installments over a period of 10 years, commencing after one year of completion of the project. The actual date of completion of the project was 11.12.2020, hence, the disbursement had to start from 11.12.2021, and hence, Rs. 35 Crores were receivable this year from NHAI. However, the Authority has also taken loan/advance from NHAI of Rs. 196 Crores in previous year at the same interest rate of 8%. Hence, the amount was to be received/adjusted net of interest, the Authority thus have adjusted Rs. 35 Crores receivable this year against the loan due from the NHAI on ad hoc basis. As the final calculation of the interest payable/receivable has not been received from the NHAI, the same is not accounted for.

27. A sum of Rs 10 Crores has been provided as 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 for recovery of the loan and interest thereon. Interest will be accounted only on receipt of the same as per the accounting policies. The interest accrued till 31.03.2022 is Rs. 431 Lacs.

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 have to be made in the Financial Statements. The Authority has also got registered with the RERA. The Authority has appointed separate auditors (Chartered Accountancy Firm) during the year and for each project registered in RERA, the Auditors will issue separate annual report against each project allotted to them. However, as the finalization of the same is under process, the necessary disclosures will be made in the next financial year as required under RERA. During the year, 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 can be utilized for the purpose of maintenance of Shooting Range but no utilization certificate has since been received and therefore, the same is still lying as recoverable advance from Sports Council.

The Authority has paid a sum of Rs. 60 Crores in this year (50 Crores in the previous year), towards the construction of MLA Flats to Rajasthan Housing Board for and on behalf of the Government of Rajasthan, against the amount of

13
Deputy Director (E&B)
Jaipur Development Authority
Jaipur

(आचार्य राजेश्वर)
निदेशक (वित्त)

JAIPUR
RERA
13/04/22

lands transferred to the Authority has been accounted for under the head of Land Acquisition cost, being cash basis system of accounting being followed.

Further, the Authority has incurred certain expenditure against COVID-19 Relief work on the direction of the Government, where the net expenditure is debited to 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 had to transfer certain lands to the Authority. According to the terms agreed, the JMRC Ltd. will be paid the consideration for such land and the Authority will have all rights, interest and revenue of the Land. In view of the same, the amount received till 31.03.2022 from sale of such land has been accounted for as income being the cash basis system of accounting being followed. The amount to be paid to JMRC Ltd. will be shown as expenditure in the year of actual payment.

31. As per the directions of the Government of Rajasthan, certain Government agencies had to provide grants/contributions for the construction of IPD Tower to meet the requirement of public health in Jaipur region and to prepare the city for encountering any pandemic situations. The Authority has been nominated to execute the project out of the funds, so defined to be contributed by various Government entities/boards/Authorities. No administrative or other charge can be levied on such project. The authority is also required to provide Grants/Contribution for the same. The Authority has maintained a separate IPD Fund Account having the bank balances as Contra, wherein all the amount received and expenditures are be accounted for. The net balance of this fund is shown as Liability and the corresponding bank balances are shown under Cash and Bank Balances. The amount of contribution made by the Authority would be shown as contribution in the year of actual payment. The net balance under this fund as at 31.03.2022 is Rs. 38.04 Crores lying in the bank account. A sum of Rs. 26.13 Lacks paid by the Authority from other accounts will be adjusted in the current financial year.

32. There are certain amounts of income on which TDS is deducted by the parties in the year 2021-22 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.

7.12
Deputy Director (E&B)
Jaipur Development Authority
Jaipur

(ओकरमल राजोतिया)
निदेशक (वित्त)



33. The previous year figures and the expenditure under the group head have been regrouped/rearranged as per the current year figures. Further, the compliances of observations of AG Audit, Local fund audit and other audit 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

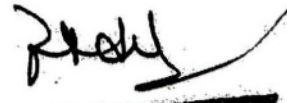
For Shyam L. Agrawal & Co.

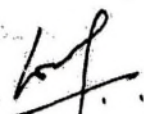
Chartered Accountants

ERN 001728C

SHYAM L. AGRAWAL & CO.
JAIPUR
001728C
(Nidhi Agrawal)
Chartered Accountants


Deputy Director (E&B)
(Sudhir Yadav)
Jaipur Development Authority
Jaipur


Onkar Mal Rajotiya
(Onkar Mal Rajotiya)
Director (Fin.)
(निरांक बिल)


(Ravi Jain)
(रवि जैन)
जयपुर विकास आयुक्त

M. No 425095
Partner

Dy. Dir (E&B)

Director (Fin.)

Date : 12/09/2022

Place : Jaipur

UDIN: 22425095ARUWN1439