

Appendix I

(Refer Paragraph 1.4)

List of parastatals and their functions

Sl No.	Name of parastatal	Functions
1.	Development Authority (DA)	Construction/Renewal/Strengthening of roads; Construction of bridges/elevated roads/ROBs Housing Schemes Rehabilitation of slums Allotment of land Beautification of city, plantation and development of tourist and entertainment places; Maintenance of parks Approval of site plan/building construction Preparation of Master Development Plan
2.	Urban Improvement Trust (UIT)	Construction/Renewal/Strengthening of roads; Construction of bridges/elevated roads/ROBs Housing Schemes Rehabilitation of slums Allotment of land Beautification of city, plantation and development of tourist and entertainment places; Maintenance of parks Approval of site plan/building construction Preparation of Master Development Plan
3.	Rajasthan Industrial Development and Investment Corporation Limited (RIICO)	Development and Management of Industrial Area Approval of building construction/site plan in its area Maintenance and developmental works such as construction of roads/street lights and other infrastructural works
4.	Public Health and Engineering Department (PHED)	Distribution of water Providing connections Operation & Maintenance (O&M) Collection of water charges
5.	Rajasthan Housing Board	Group Housing Housing Schemes Maintenance of parks Approval of site plan/building construction Maintenance and construction of roads and other infrastructure facilities
6.	Rajasthan State Road Development and Construction Corporation Limited	Road Construction ROB construction
7.	Jaipur City Bus Service Limited	Operation and deciding of City bus routes

Appendix-II

(Refer Paragraph 5.3.1)

A. Details of less recovery of UD tax from commercial complexes due to application of incorrect DLC rate/area.

(₹ in lakh)

Name	Period	Constructed area i sq yards	Area taken for calculation of UD Tax	Area less taken for UD tax	Amount recovered	Amount actually to be recovered	Less recovered amount
Shri Sandeep (Motisons Jewellers Tonk Road)	2013-21	5184	3033	2151	17.26	32.53	15.27
Gold Souk Malls, Jawahar Circle	2009-21	28673.34	11500	17173.34	31.10	91.92	60.82
Hotel the Lalit	2016-21	57544 (Const.) 9172 (Land)	Incorrect application of DLC rate	-	66.97	99.06	32.09
Hotel Red Fox JLN Marg	2016-21	19749.19 (Const.) 3464 (Land)	14115.67 (Const.) 3464 (Land)	5633.52	36.52	52.33	15.81
Gambhir Towers (M/s Shakun Hotel and Resorts)	2013-21	12927.79 (Const.) 871.98 (Land)	9254.33- (Const.) 1449 (land)	3673.46 - (Const.) 577.01 (land)	36.96	58.77	21.81
Hotel Man Singh Palace	2016-21	7559.22 - (Const.) 1405 (Land)	Incorrect application of DLC rate	-	11.14	23.27	12.13
Kamal Kunj Farm House	2007-21	36300	Assessee was exempted		-	10.68	10.68
Kanha Restaurant	2012-21	2042.71	1502	540.71	8.08	10.67	2.59
G T Square	2010-21	1807.5 7075(Const.)	Incorrect application of DLC rate		8.59	16.01	7.42
Total					216.62	395.24	178.62

B. Details of less recovery of UD tax from starred hotels at the rate of Industrial DLC rate instead of Commercial DLC rate.

(₹ in lakh)

Name	Period	Area in sq yards	Recoverable amount	Demand raised by the MCorp	Amount deposited	Recoverable amount
Hotel Jaipur Ashok	2016-21	8355.78 (Land) 17462.00 (Land)	69.01	2.90	0.68	68.33
Hotel Leisure in Grand Chankya	2016-21	4868.056	30.73	0.33	0.33	30.40
Hotel Maharani Palace	2016-21	9483.33	33.26	1.50	0.61	32.65
Hotel Super Fine (Souvenir Premier)	2016-21	5955-56 (Const) 975 (Land)	12.67	10.25	1.77	10.90
Hotel Nirbana Palace	2016-21	2597.77 (Const) 1040.01 (Land)	12.61	1.99	1.34	11.27
Southern Grand hotels private limited	2016-21	2366	5.81	0.38	0.38	5.43
Total			164.09	17.35	5.11	158.98

C. Details of marriage gardens in which area were less taken for calculation of UD Tax

(₹ in lakh)					
Name	Period	Area in sq yards	Amount recoverable	Amount deposited	Less recovery
Raj Mahal Palace	2012-21	25,394	164.20	7.61	156.59
Ram Bagh Palace Hotel	2012-21	2,48,898	1,176.39	1,072.76	103.63
M/s Mahavir Paradise	2014-21	5,223	10.15	1.48	8.67
Isharda Marriage Garden	2014-21	14,113	51.46	22.58	28.88
Sukham Marriage Garden	2014-21	6,877	25.07	13.14	11.94
Shivam Marriage Garden	2014-21	5,312.57	19.37	8.50	10.87
Havens Garden :	2016-21	23,595	25.08	11.85	13.23
K K Paradise	2016-21	6,240	6.63	2.27	4.36
Golden Garden	2014-21	4,991	4.23	1.05	3.17
Dadu Dayal Marriage Garden	2017-21	3,600	5.24	-	5.24
Total			1,487.82	1,141.24	346.58

D. Recoveries/correction in demand ledger made at the instance of audit

(₹ in lakh)

Subject	Amount objected in audit	Amount of revised ledger	Remarks
Short recovery of UD Tax from Gold Sukh Mall, Jagatpura Road	51.68	64.25	The MCorp was recovering the UD tax from the Malls for only 11500 sq yards for BG+2 floors while the Malls had BG+4 floors and total constructed area of 28673.34 sq yards. After raising the audit objection, the MCorp accepted the fact and revised the ledger with a difference of whopping amount of ₹ 64.25 lakh
Short recovery of UD Tax from Hotel the Lalit, Jagatpura Road	11.23	30.33	The MCorp all of sudden reduced the DLC rate during 2017-19 and extended undue benefit of ₹ 32.08 lakh to the hotel. On issuance of audit memo the MCorp accepted the fact and revised the ledger.
Sandip Chabra (Moti Sons Jewellers)	14.31	16.17	The MCorp was recovering the UD Tax for only 27300 sq feet while the building was constructed in 50000 sq feet of area. The MCorp has since been accepted the audit objection and revised the ledger of assessee from ₹ (-) 300 to 16.17 lakh
Super Fine Hotel Ridhi Siddhi Chouraha	8.48	8.06	MCorp was recovering UD tax at industrial rate while it should be commercial DLC rate. Now MCorp accepted the fact and revised the Ledger
Total	85.70	118.81 (₹ 1.19 crore)	

Appendix-III

(Refer Paragraph 5.3.5)

Details of user charges not recovered by the 13 ULBs

(₹ in crore)

Sl. No.	Name of ULBs	Category of the consumer/ households	Number of units	Rate fixed per month (in ₹)	Months 4/2015 to 3/2020	User charges recoverable
1.	M Corp Jaipur	Residential	1,35,019	20-150 ¹	60	86.04
		Commercial	1,23,109	250-2000	60	192.46
		Institutional	8,180	500-3000	60	37.88
2	M Corp Ajmer	Residential	10,315	20	60	1.24
		Commercial	2,923	250	60	4.38
		Institutional	318	250	60	0.48
3	M Council Sikar	Residential	2,098	15	60	0.19
		Commercial	639	200	60	0.77
		Institutional	298	200	60	0.36
4	M Council Kishangarh	Residential	28,054	15	60	2.52
5	M Board Chomu	Residential	43,422	10	12	0.52
		Commercial	921	150	60	0.83
		Institutional	155	150	12	0.03
6	M Board Bagru (4/16 to 3/20)	Residential	20,453	10	12	0.25
7	M Board Thanagazi	Residential	4,000	10	12	0.05
8	M Board Shahpura	Residential	6,120	10	60	0.37
9	M Board Niwai	Residential	6,200	10	60	0.37
		Commercial	26	150	60	0.02
10	M Board Jobner	Residential	1,864	10	60	0.11
11	M Board Chaksu	Residential	5,399	10	60	0.32
12	M Board Lalsot	Residential	5,756	10	60	0.35
13	M Board Phulera	Residential	4,640	10	60	0.28
Total						329.82

¹ Ranged between ₹ 20 and 150 according to area of plot.

Appendix-IV

(Refer Paragraph 5.3.8)

Short recovery of fire cess from high rise buildings

(₹ in lakh)

Sl No	Name of Applicants	Total area in Sqm	Recoverable amount ₹ 50 per Sqm	Amount recovered by the MCorp	Amount less recovered
1	Jai Kumar Maheshwari	2,784.19	1.39	0.60	0.79
2	RKM International	3,004.94	1.50	0.65	0.85
3	Dr. Somesh Gupta	1,381.71	0.69	0.30	0.39
4	Sandeep Kulhari	1,818.11	0.91	0.39	0.52
5	Madhusudan Bihani	12,643.20	6.32	2.72	3.60
6	Sita Ram Sharma	3,225.68	1.61	0.69	0.92
7	Elizabeth Zakariya	7,624.77	3.81	1.64	2.17
8	Baldev Rathi	5,216.28	2.61	1.12	1.49
9	Ashish Raniwala	10,537.13	5.27	2.27	3.00
10	Vivek Jaisawal	5,816.10	2.91	1.25	1.66
11	Prashant Sharma	1,780	0.89	0.38	0.51
12	Mohit Rana	10,679.62	5.34	2.30	3.04
13	Gopal RamYadav	1,531.71	0.77	0.33	0.44
14	Kanhaiya Lal Meena	1,120	0.56	0.24	0.32
15	Purushotam Lata	7,994.14	4.00	1.72	2.28
16	Vijendra Mamodia	2,744	1.37	0.59	0.78
17	Vikash Yadav	3,505.48	1.75	0.76	0.99
18	Nand Kishor Mawaliya	2,223.09	1.11	0.48	0.63
19	Kanchanjanga Housing Board	19,885.36	9.94	8.32	1.62
20	Sanjay Singh Meel, Hotel Nirbana Palace	2,183	1.09	0.47	0.62
21	Lalit Parikh Hotel & Bar	1,263.11	0.63	0.27	0.36
22	Ummed Bhawan Palace Bihari Marg	1,421.40	0.71	0.32	0.39
23	King Avenue Ranjit Singh Bhamu	4,049.17	2.02	0.87	1.15
24	Mahendra Kastiya, OK Plus Chandra Mahal	7,348.32	3.67	1.64	2.03
25	Shivam Plaza Gopalpura Bye Pass	1,731.38	0.87	0.30	0.56
26	Nand Kishore Gupta Signature Tower	20,553.88	10.28	4.18	6.10
27	Yogesh Dhanuka Sun Shine Prime	19,885.34	9.94	4.29	5.65
28	Vrinda Gardens Sanganer	1,46,492	73.25	32.38	40.87
29	Ravi Mathur Anand Prime Sanganer	17,209.05	8.60	4.08	4.52
30	Ashok Kumar Khandaka Khandaka Hospital	2,898.57	1.45	0.62	0.83
31	Normet India VKI Road	7,462.66	3.73	1.61	2.12
32	Dr Rishi Sethi Novel Prime Sanganer	4,824.69	2.41	1.35	1.06
33	Park Osian Hotel	1,891.20	0.95	0.41	0.54
34	Mahima Ballevista	26,118.88	13.06	5.90	7.16

Sl No	Name of Applicants	Total area in Sqm	Recoverable amount ₹ 50 per Sqm	Amount recovered by the MCorp	Amount less recovered
35	Mahima Elinza	77,472.47	38.74	14.54	24.19
36	Vardhman International School Mansarovar	6,010.99	3.00	1.29	1.71
37	Central Academy Amba Bari	2,083.10	1.04	0.45	0.59
38	Ashok Kanoujia Hotel Raj Plaza	3,519.81	1.76	0.76	1.00
39	Hotel Hill View Malviya Nagar	1,416.85	0.71	0.31	0.40
40	MD Heights Suraj Sharma	4,334.07	2.17	0.93	1.23
41	Vista Housing Vrinda Green	1,56,096.91	78.05	29.04	49.01
42	Vivek Chaturvedi Virat Eligant	6,060.71	3.03	1.30	1.73
43	Defence Public School Amrapali Circle	4,002.26	2.00	1.29	0.71
44	Manipal Hospital Sikar Road	36,205.92	18.10	5.789	12.31
45	SMS School Narayan Singh Circle	9,450.65	4.73	2.03	2.69
46	Avenue super mart Malviya Nagar	10,121	5.06	2.18	2.88
47	Hotel Raj Plaza	3,519.81	1.76	0.76	1.00
48	Narayan Das Gurnani the Verve	6,736.57	3.37	1.41	1.96
49	Vishnu Kumar Sharma UpasanaVed	10,036.67	5.02	1.71	3.31
50	Vishnu Kumar Sharma Upasana Kasablanka	3,593.75	1.80	1.09	0.71
51	Hotel Ras Mahal	1,739.52	0.87	0.37	0.50
52	Birju Singh Drimex Plaza	5,798	2.90	1.35	1.55
53	Kunj Bihari Iscon Hights	34,193.03	17.10	8.10	9.00
54	Shika Hotel C Scheme	1,539.94	0.77	0.33	0.44
55	Royal Polovictory Hotel	4,099.86	2.05	0.88	1.17
56	Bhavin Kanha Restaurant	1,081.48	0.54	0.23	0.31
57	Grand Chankya Hotel	4,090.8	2.05	0.88	1.17
58	Kanha Restaurant C scheme	1,716.57	0.86	0.37	0.49
59	Hotel Lee Amour	1,618.41	0.81	0.35	0.46
60	Mayanksoni	1,897.38	0.95	0.41	0.54
61	Chandar Mohan Singh	8,098.65	4.05	1.74	2.31
62	Arvind Asopa	1,888	0.94	0.41	0.54
63	Aman Exports	6,210.38	3.11	1.34	1.77
64	Pawan creations	4,730	2.37	1.02	1.35
65	Emerald Garden Club	5,081	2.54	1.09	1.45
66	Bhagwati Hotels and Resorts	16,126.24	8.06	3.47	4.59
67	Gajanand Chinpa	2,180.18	1.09	0.47	0.62
68	Padamchand Jain	4,677	2.34	1.01	1.33
69	Vinod Badgoti	3,900.15	1.95	0.84	1.11

Sl No	Name of Applicants	Total area in Sqm	Recoverable amount ₹ 50 per Sqm	Amount recovered by the MCorp	Amount less recovered
70	Munni Devi	9,325.06	4.66	2.19	2.47
71	Shankar Eye Hospital	6,582.30	3.29	1.42	1.87
72	Allen Carrier Institute	3,228.18	1.61	0.69	0.92
73	Narayan Techno E school	7,080.54	3.54	1.52	2.02
74	Jaipur School	4,759.75	2.38	1.02	1.36
75	Berger Paints	4,605	2.30	0.99	1.31
76	Sardar Patel Public School	4,344	2.17	0.93	1.24
77	Anup Aroda	15,803.23	7.90	3.40	4.50
78	Gajanand Chinpa Shiv Colony	3,182.32	1.59	0.69	0.91
79	Rishabh Goyal	7,426.53	3.71	1.60	2.11
				Total	254.80

Appendix-V

(Refer Paragraph 5.4)

Statement showing the details of revenue sources identified by 4th and 5th SFC, status of levy and statutory provisions

Sl. No.	Revenue Sources	Status of Levy	Provisions as per Act & Rules	
			RMA 2009	GoR Order & Circular
Tax Revenue				
1	Property Tax	Levied	-	LSGD Notification no. F(8)C(327)LSG/95/5573 dated: 29.08.2007
2	Tax on Pilgrims and Tourists	Levied (Collected only by Ajmer, Pushkar & Sarwar Municipalities)	103 (v)	
3	Tax on non-motorized Vehicles	Levied (Collected only by 4 M. Boards & 1 M. Council)	103(i)	
Non-Tax Revenue				
4	Sanitation Tax/ User charges	Levied	101(b)	LSGD Notification no. 6625 dated 11.03.15
5	Building Plan/License approval fee	Levied	105 (a,b)	Building Bye Laws
6	Trade License	Levied	102(b)	
7	Tax on lands and buildings	Levied	102 (a)	
8	Tax on profession, trade, callings and employment	Not Levied	102 (b)	
9	Toll on roads and bridges	Not Levied	102 (c)	
10	Tax for pollution control	Not Levied	102 (d)	
11	Lighting tax	Not Levied	103 (iii)	
12	Tax on congregation	Not Levied	103 (iv)	
13	Advertisement Tax	Levied	102(e)	
14	Fire Tax	Levied	103(vii)	
15	Tax on boat moored	Levied	103 (ii)	
16	Tax on deficit in parking spaces in non-residential building	Levied	103 viii)	
17	Surcharge on Stamp duty	Not Levied	103(ix)	

Appendix-VI

(Refer Paragraph 5.5.1)

Statement showing variation in budget in each category of ULBs

(₹ in crore)

Name of the ULB	Year	Budget	Receipts Actuals	Percentage of actual budget	Budget	Expenditure Actuals	Percentage of actuals to budget
M Corp Ajmer	2015-16	209.94	124.40	59.25	207.83	94.49	45.46.
	2016-17	285.11	188.33	66.05	275.33	137.03	49.77
	2017-18	322.38	173.82	53.91	325.41	156.91	48.22
	2018-19	417.84	204.88	49.03	421.13	197.10	46.80
	2019-20	202.52	179.55	88.65	246.23	177.45	72.06
M Council, Kishangarh	2015-16	106.44	41.53	39.01	102.95	67.98	66.03
	2016-17	193.14	48.30	25.00	191.81	47.17	24.59
	2017-18	273.64	77.16	28.19	265.57	50.03	18.83
	2018-19	231.33	113.11	48.89	218.12	110.19	50.52
	2019-20	184.55	87.97	47.67	180.92	89.86	49.67
M Council, Sikar	2015-16	40.58	52.16	128.55	50.22	49.13	97.82
	2016-17	87.78	91.20	103.90	70.60	55.88	79.14
	2017-18	98.50	102.21	103.77	108.04	98.52	91.18
	2018-19	112.17	108.44	96.67	110.31	106.24	96.30
	2019-20	120.02	102.73	85.59	140.55	115.14	81.92
Nawalgarh MBoard	2015-16	26.30	15.18	57.7	27.57	11.16	40.47
	2016-17	38.55	49.36	128.04	38.56	17.20	44.58
	2017-18	69.69	20.19	28.97	68.01	38.56	56.70
	2018-19	76.15	26.84	35.25	76.33	33.41	43.78
	2019-20	75.84	10.09	13.30	76.53	10.36	13.54
Chomu M Board	2015-16	20.79	19.86	95.51	23.31	19.55	83.87
	2016-17	23.77	23.52	98.96	21.93	12.46	56.83
	2017-18	32.40	22.38	69.08	26.81	9.78	36.48
	2018-19	21.73	21.65	99.60	27.10	15.39	56.78
	2019-20	23.93	20.32	84.91	21.63	14.96	69.16
Bagru M Board	2015-16	8.00	4.58	57.27	7.58	7.97	105.05
	2016-17	10.23	12.81	125.22	10.05	5.10	50.73
	2017-18	12.89	9.34	72.44	12.84	6.05	47.12
	2018-19	18.18	14.40	79.16	23.42	13.61	58.14
	2019-20	24.78	12.32	49.73	25.25	10.39	41.14
Phulera M Board	2015-16	10.01	8.44	84	10.06	7.31	73
	2016-17	11.02	9.53	87	11.88	9.93	84
	2017-18	14.50	9.26	64	14.35	9.57	67
	2018-19	19.43	14.10	73	17.87	10.57	59
	2019-20	21.39	10.84	51	21.97	13.29	61
Jobner MBoard	2015-16	6.73	7.16	106	6.43	6.42	100
	2016-17	1.82	2.81	155	2.65	3.62	137
	2017-18	11.04	2.64	24	11.26	1.54	14
	2018-19	12.93	7.73	60	12.99	8.56	66
	2019-20	13.52	5.43	40	14.22	5.97	42
Chaksu M Board	2015-16	24.44	17.28	71	24.69	18.72	76
	2016-17	27.61	16.63	60	26.14	11.05	42
	2017-18	28.20	13.04	46	32.66	14.92	46
	2018-19	34.88	21.29	61	33.69	14.50	43
	2019-20	37.40	18.60	50	37.59	20.46	54

Name of the ULB	Year	Budget	Receipts Actuals	Percentage of actual budget	Budget	Expenditure Actuals	Percentage of actuals to budget
Newai MBoard	2015-16	44.01	23.03	52	40.60	24.26	60
	2016-17	47.15	12.38	26	46.54	15.37	33
	2017-18	50.00	10.63	21	53.16	12.32	23
	2018-19	56.31	18.48	33	57.45	18.30	32
	2019-20	55.51	17.71	32	53.67	17.54	33
Shahpura MBoard	2015-16	9.41	7.92	84	8.43	8.58	102
	2016-17	12.04	9.14	76	11.11	4.42	40
	2017-18	14.50	11.00	76	15.14	11.06	73
	2018-19	19.51	13.73	70	20.01	13.12	66
	2019-20	23.89	11.14	47	18.58	14.92	80
Lalsot M Board	2015-16	9.41	9.81	104	9.61	9.12	95
	2016-17	8.41	12.91	154	8.90	7.80	88
	2017-18	9.38	11.95	127	10.26	10.11	98
	2018-19	14.63	13.98	96	14.22	18.99	134
	2019-20	19.42	15.29	79	21.42	18.02	84
Jaipur M Corp	2015-16	1,052.12	697.97	66	1,052.12	629.05	60
	2016-17	1,367.65	730.08	53	1,367.65	606.43	44
	2017-18	1,427.44	655.11	46	1,451.52	671.47	46
	2018-19	1,852.86	855.16	46	1,852.86	958.36	52
	2019-20	1,790.07	763.59	43	1,870.07	943.25	50
Thanagaji MBoard	2019-20 ²	21.36	7.09	33	23.88	2.06.50	9

² Thanagaji MB was constituted on 14.09.2018 as such data for previous years were not available.