



**ANIL KUMAR KHATTER & CO.**  
Chartered Accountants

ANIL KUMAR KHATTER  
B.Com., F.C.A., D.I.S.A., M.B.F.

Office:  
739, Housing Board Colony  
Guru Teg Bahadur Nagar, Jalandhar-144003  
(O) 5195197, (M) 98763-03838  
E-mail: kshekta@gmail.com  
GST No. 03ABIPK6637J1ZJ

## INDEPENDENT AUDITOR'S REPORT

The Member Secretary  
Punjab Land Records Society,  
Jalandhar

### 1)REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of Punjab Land Records Society, Jalandhar for its Head Office at Jalandhar AND PLRS Cell at Chandigarh which comprise the balance sheet as on 31<sup>st</sup> March, 2019 and Receipts & Payments account for the year ended and a summary of significant accounting policies.

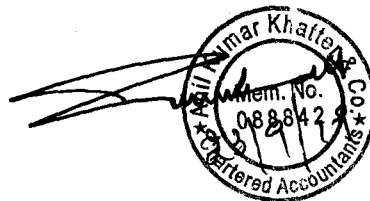
### 2)MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Management is responsible for the preparation of these financial statements in accordance with the Accounting Standards issued by ICAI. This responsibility includes design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### 3)AUDITORS'S RESPONSIBILITY

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected





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depend on the auditor's judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal controls relevant to the preparation and fair presentation of these statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

#### 4) BASIS FOR QUALIFIED OPINION

We report that regarding non providing of depreciation in accordance with the provisions of accounting standard 6 issued by ICAI, in the absence of quantification of amount and in absence of sufficient information, impact of loss can not be ascertained.

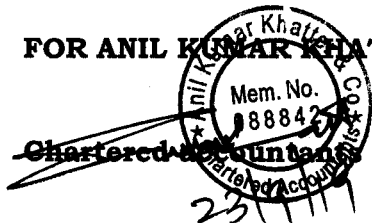
#### 5) QUALIFIED OPINION

In our opinion and best of our information and according to the explanations given to us, except for the matters described in Para 4 above, the said financial statements read together with significant accounting policies and notes thereon, give the information a true and fair view in conformity with the accounting principles generally accepted in India:

I) In the case of balance sheet, of the state of affairs of the Punjab Land Records Society, DIC, Jalandhar as at 31<sup>st</sup> March, 2019

II) In the case of Receipts & Payments A/c, of excess of payments over receipts for the year ended on that date.

FOR ANIL KUMAR KHATTER & CO.



(ANIL KUMAR-088842)



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**SIGNIFICANT ACCOUNTING POLICIES/NOTES ON THE ACCOUNTS.**

1.The financial statements have been prepared to comply with the mandatory Accounting Standards issued by ICAI. These have been prepared under historical cost convention on cash basis. The accounting policies have been consistently applied by the Society and are consistent with those used in the previous year.

2.The preparation of these statements unless specifically mentioned is in conformity with the generally accepted accounting principles that requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of financial statements. Actual results, if they differ, those estimates are recognized in the current and future periods.

3.Interest income is accounted for on receipt basis.

4.Fixed assets are carried at the cost of acquisition less accumulated depreciation upto 31.03.2012.

5.Depreciation has not been provided for the financial year.

6.In view of these being no taxable income, no provision for income tax has been considered necessary.

7.Debit or credit balances of whatever account, are subject to confirmation.

8.Bank balance is reported as per Bank Pass Book.

9..The Society is incurring huge amounts on buildings in various districts/ tehsils/ sub tehsils, but it has come to the knowledge that nowhere in the entire state, the Land has been transferred in the name of the Society. Without land in its own name, the Society is constructing buildings and incurring huge expenses on infrastructure, is nowhere found in the byelaws of the Society produced to us. However , it has been informed to us that the Society is a funding society only.

Anil Kumar Khatter & Co.  
Mem. No. 088  
20/9/19




**ANIL KUMAR KHATTER & CO.**  
Chartered Accountants

ANIL KUMAR KHATTER  
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10. The books of accounts are being maintained in Tally Software at Head Office as well as PLRS Cell.
11. The figures for the previous year have been regrouped, wherever necessary.
12. As we have been appointed auditors after the date of the balance sheet, cash balance is shown as certified by the Society.
13. A sum of Rs. 23049868.00 was transferred by PLRS to Punjab State E Governance Society as per instruction by the Govt of Punjab, which included Rs. 18062953.00 towards the cost of cloud infrastructure and for the balance amount of Rs.4986915.00, it has been stated that this is the cost of manpower. 5 laptops, fard Kendra consultant and cloud infrastructure cost. Both of these amount have been booked in the recurring expenses in the books, however utilization certificate to this effect is still awaited.
14. During the year, a sum of Rs. 9.00 crs have been transferred to the treasury as per instructions from the Punjab Govt., Finance Division, for which it has been informed to us that these funds have been utilized as per byelaws of the society and a utilization certificate in this regards is under process at Budget Division of the Finance Deptt, which will be received in due course. However, while framing our financials, we have considered this sum as recurring expenditure.
15. A sum of Rs. 28,85,247/- was paid to NIC for availing of cloud services by the Department of Revenue for Generic Documents Registration System (NGDRS) as per order by the Govt. of Punjab, the same has also been treated as recurring expenditure in Books for the current financial year 2018-19
15. All the schedules enclosed, forms and integral part of the Balance Sheet and Receipts & Payments Account and have been duly authenticated.  
For ANIL KUMAR KHATTER & Co.

  
Chartered Accountants  
(ANIL KUMAR KHATTER)  
Mem. No. 08684

**PUNJAB LAND RECORDS SOCIETY**

( HEAD OFFICE: KAPURTHALA ROAD, JALANDHAR.)

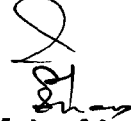
**CONSOLIDATED BALANCE SHEET AS ON 31.03.2019**


LIABILITIES				ASSETS			
AMOUNT (Rs.) 2017-18	PARTICULARS	ANNX.	AMOUNT (Rs.) 2018-19	AMOUNT (Rs.) 2017-18	PARTICULARS	ANNX.	AMOUNT (Rs.) 2018-19
4,586,327,185.41	<b>GENERAL RESERVE</b>	1	4,787,563,519.96	4,420,077,062.50	<b>FIXED ASSETS</b>	10	4,463,009,412.75
	<b>CURRENT LIABILITIES</b>				<b>CURRENT ASSETS</b>		
16,338,573.00	Cheques Issued Liabilities	2	5,061,797.00	936,315.00	Cash in hand	11	1,133,691.00
49,344.06	Grant in AID CSS	3	51,093.06	3,000.00	Cheque in Hand/Amt. in transit	12	38,000.00
-	Grant in AID	4	5,200,596.00	174,243,046.10	Bank Balances	13	237,913,744.38
15,617,233.97	Sundry Creditors	5	57,266,895.96	49,344.06	Bank Balances(Grant in Aid CSS)	14	51,093.06
	<b>Other Liabilities</b>			14,529,912.55	Bank Balances (Grant-in-Aid)	15	5,200,596.00
1,007,886.00	Expenses Payable	6	1,800,169.00		Fixed Deposits A/c	15	138,320,304.06
7,070,901.00	Other Payables	7	4,232,717.00		Other Current Assets		
1,865,000.00	Earnest Money Deposits	8	1,990,000.00	1,610,400.00	User Charges Recoverable	16	3,388,759.83
-	TDS-GST/IT Payable	9	615,486.00	1,371,536.50	Security deposits	17	868,771.00
				226,398.00	TDS/TCS	18	-
				15,229,108.73	Other Loans & Advances	19	13,857,901.90
<b>4,628,276,123.44</b>			<b>TOTAL 4,863,782,273.98</b>	<b>4,628,276,123.44</b>			<b>TOTAL 4,863,782,273.98</b>

Annexures '1' to 25 referred to hereina form an integral part of accounts.

Subject to ownership to even date  
FOR ANIL KUMAR KHATKER & CO.  
CHARTERED ACCOUNTANTS (INDIA) NO. 088842

For and on behalf of board of directors of  
FOR PUNJAB LAND RECORDS SOCIETY

  
**Joint Member Secretary**  
 Punjab Land Records Society  
 Jalandhar

  
**Member Secretary**  
 Punjab Land Records Society  
 JALANDHAR  
 (Member Secretary)

PLACE : JALANDHAR

Date: / /2019

  
**Financial Controller**  
 Punjab Land Records Society

**PUNJAB LAND RECORDS SOCIETY**  
( HEAD OFFICE: KAPURTHALA ROAD, JALANDHAR.)

**CONSOLIDATED RECEIPTS & PAYMENTS FOR THE YEAR ENDING 31.03.2019**

EXPENDITURES				INCOMES			
AMOUNT (Rs.) 2017-18	PARTICULARS	ANNX	AMOUNT (Rs.) 2018-19	AMOUNT (Rs.) 2017-18	PARTICULARS	ANNX	AMOUNT (Rs.) 2018-19
122088.00	Advertisement	20	145290.00	779034609.00	User Charges	55	842791774.01
481600.00	Audit Fees (Statutory)	21	638600.00	144875271.75	Mortgage Charges	56	126711950.00
579970.00	Internal Audit Fees	22	216700.00	16816105.45	Bank Interest	57	8347062.40
250229.03	Bank Charges	23	1436159.17	4845265.00	Demarcation Fee	58	25127030.00
453630.00	Computer Repair & Maintenance	24	185463.00	1509982.50	Misc. Income	59	517505.00
652758.00	Electricity Expenses	25	848653.00				
10921744.00	Employee's Provident Fund	26	13127923.00				
15126869.00	Consultancy Charges	27	513300.00				
82573.00	Insurance	28	84007.00				
3068106.00	Internet Charges	29	3805263.00				
660719.00	Legal & Prof. Expenses	30	322336.00				
247052.00	Meeting Expenses	31	179313.00				
9683219.10	Office Expenses	32	8545835.80				
1342211.00	Petrol Oil & Diesel	33	1681388.00				
6812.00	Postage & Stamps	34	5784.00				
1852379.00	Printing & Stationary	35	1475141.00				
8630.00	Books & Manuals	36	-				
366155949.04	O & M for CLR/ROD	37	495328972.99				
952957.00	Repair & Maintenance	38	1099857.00				
112333545.00	Establishment	39	123670500.00				
14729084.00	Technical Assistance	40	16898810.00				
1567493.00	Telephone expenses	41	1626326.00				
3979932.50	Upkeep & maintenance of Office	42	4097272.00				
995907.00	Travelling & Conveyance	43	883681.00				
2930723.40	Misc. Office Exp	44	1903233.90				
41109.00	Software Licences	45	36698.00				
2296234.00	Annual Maintenance Contract	46	2747243.00				
13964197.00	Dizitisation & Scanning of LR	47	6622442.00				
2525069.00	NGDRS & LR Cloud/RCMS	48	2449444.00				
52,260.00	Rent	49	-				
	Exp. on consolidation of land holding	50	1911935.00				
	Exp. on public utility by Govt.	51	90000000.00				
	Cloud Infrastructure	52	18062953.00				
	Maintenance of Cloud Infrastructure	53	4986915.00				
	Cloud Service Sharing	54	2885347.00				
568,065,049.07	<b>TOTAL (RECURRING)</b>		<b>808422785.86</b>				
	Excess of Receipts over Payments transferred to General Reserve						
379016184.63	Account		195072535.55				
<b>947081233.70</b>	<b>TOTAL</b>		<b>1003495321.41</b>	<b>947081233.70</b>	<b>TOTAL</b>		<b>1003495321.41</b>

Annexures '1' to '59' referred to herein form an integral part of accounts.

FOR PUNJAB LAND RECORDS SOCIETY

Subject to our report of every date.  
For ANIL KUMAR KHATTER & CO.  
CHARTERED ACCOUNTANTS - JALANDHAR  
23/04/19

Financial Controller  
(Joint Member Secretary)  
Punjab Land Records Society

Joint Member Secretary  
Punjab Land Records Society  
Jalandhar

Member Secretary  
(Member Secretary)  
Punjab Land Records Society  
JALANDHAR

PLACE : JALANDHAR  
DATED :

**ANNEXURE - 1**

(Forming Part of Balance Sheet as on 31.03.2019)

**GENERAL RESERVE A/c**

<b>PARTICULARS</b>	<b>AMOUNT (In Rupees)</b>	<b>PARTICULARS</b>	<b>AMOUNT (In Rupees)</b>
To Punjab State Dev./Prof. Tax	143,000.00	By Opening Balance	4,586,327,185.41
To Adjusments Net	3,126,462.00	By Inter Branch Fund Transfer (net)	9,433,261.00
To Balance Carried Forward to Balance sheet	4,787,563,519.96	By Excess of Receipts over Payments	195,072,535.55
	<b>4,790,832,981.96</b>		<b>4,790,832,981.96</b>



**ANNEXURE - 2**  
(Forming Part of Balance Sheet as on 31.03.2019)

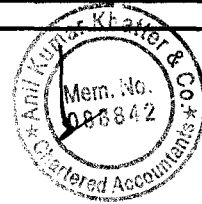
**Cheques Issued Liabilities**

PARTICULARS	AMOUNT
Amritsar	55186.00
Barnala	2000.00
Bathinda	449589.00
Faridkot	305126.00
Ferozepur	687223.00
Gurdaspur	1550.00
Hoshiarpur	238124.00
Jalandhar	975204.00
Kapurthala	68165.00
Ludhiana	605021.00
Mansa	157033.00
Sri Muktsar Sahib	309046.00
Patiala	156217.00
Roopnagar	352569.00
Sangrur	22752.00
SAS Nagar	78000.00
SBS Nagar	86353.00
Tarn Taran	119525.00
HEAD OFFICE	369144.00
FCR	3070.00
Commissioner, Ferozepur Division	20900.00
<b>TOTAL</b>	<b>5,061,797.00</b>

**ANNEXURE - 3**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Grant in AID CSS**

PARTICULARS	AMOUNT
HEAD OFFICE	51093.06
<b>TOTAL</b>	<b>51,093.06</b>





**ANNEXURE - 4**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Grant in AID**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Amritsar	14993.00
Barnala	50000.00
Bathinda	66211.00
Faridkot	50000.00
Fatehgarh Sahib	71323.00
Ferozepur	756595.00
Gurdaspur	121000.00
Hoshiarpur	50000.00
Jalandhar	50000.00
Kapurthala	50000.00
Ludhiana	175575.00
Mansa	73674.00
Moga	2174245.00
Patiala	55500.00
Roopnagar	62000.00
Sangrur	129293.00
SBS Nagar	50000.00
Tarn Taran	50187.00
Pathankot	50000.00
FCR	1100000.00
<b>TOTAL</b>	<b>5,200,596.00</b>

**ANNEXURE - 5**  
(Forming Part of Balance Sheet as on 31.03.2019)

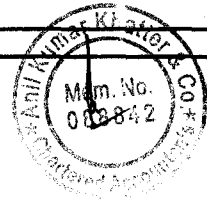
**Sundry Creditors**

<b>PARTICULARS</b>	<b>AMOUNT</b>
HEAD OFFICE	56929302.96
Ludhiana	337593.00
<b>TOTAL</b>	<b>57,266,895.96</b>

**ANNEXURE - 6**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Expenses Payable**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Gurdaspur	488466.00
Kapurthala	351875.00
Ludhiana	282691.00
Mansa	9423.00
Sri Muktsar Sahib	960.00
Roopnagar	48200.00
Sangrur	67746.00
SAS Nagar	44043.00
Tarn Taran	211741.00
Pathankot	251808.00
HEAD OFFICE	43216.00
<b>TOTAL</b>	<b>1,800,169.00</b>



**ANNEXURE - 7**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Other Payables**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Bathinda	38372.00
Gurdaspur	95449.00
Kapurthala	5010.00
Ludhiana	204038.00
Patiala	145000.00
Sangrur	691229.00
SAS Nagar	150000.00
SBS Nagar	650.00
Fazilka	340.00
HEAD OFFICE	2177329.00
FCR	1750.00
Commissioner, Patiala Division	723550.00
<b>TOTAL</b>	<b>4,232,717.00</b>

**ANNEXURE - 8**  
(Forming Part of Balance Sheet as on 31.03.2019)

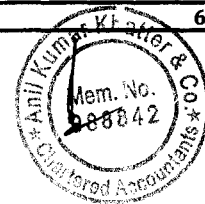
**Earnest Money Deposits**

<b>PARTICULARS</b>	<b>AMOUNT</b>
HEAD OFFICE	1755000.00
FCR	100000.00
Ludhiana	110000.00
Bathinda	25000.00
<b>TOTAL</b>	<b>1,990,000.00</b>

**ANNEXURE - 9**  
(Forming Part of Balance Sheet as on 31.03.2019)

**TDS-GST/IT Payable**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Ludhiana	5158.00
Patiala	200.00
SBS Nagar	600.00
HEAD OFFICE	609528.00
<b>TOTAL</b>	<b>615,486.00</b>



**ANNEXURE - 10**  
(Forming Part of Balance Sheet as on 31.03.2019)

**FIXED ASSETS**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Amritsar	981244635.88
Barnala	370939213.00
Bathinda	137225528.00
Faridkot	20842888.00
Fatehgarh Sahib	25294922.60
Ferozepur	102561559.57
Gurdaspur	104892933.47
Hoshiarpur	107444931.00
Jalandhar	80052390.00
Kapurthala	63991336.47
Ludhiana	184200989.75
Mansa	74848933.00
Moga	93420857.55
Sri Muktsar Sahib	24471243.10
Patiala	101518358.15
Roopnagar	75927429.42
Sangrur	143317780.00
SAS Nagar	383935455.20
SBS Nagar	224031985.50
Tarn Taran	459677815.00
Pathankot	244061838.00
Fazilka	382282262.00
HEAD OFFICE	56693087.35
FCR	15461926.00
Commissioner, Jalandhar Division	2531025.00
Commissioner, Ferozepur Division	589808.74
Commissioner, Faridkot Division	724583.00
Commissioner, Roopnagar Division	190566.00
Commissioner, Patiala Division	633132.00
<b>TOTAL</b>	<b>4,463,009,412.75</b>

**ANNEXURE - 11**

(Forming Part of Balance Sheet as on 31.03.2019)

**Cash in hand**

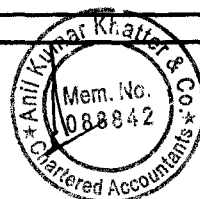
<b>PARTICULARS</b>	<b>AMOUNT</b>
Amritsar	5345.00
Fatehgarh Sahib	317.00
Jalandhar	459000.00
Kapurthala	1996.00
Ludhiana	6705.00
Sri Muktsar Sahib	5300.00
Roopnagar	9113.00
Sangrur	25369.00
SAS Nagar	130090.00
Tarn Taran	401404.00
Pathankot	1008.00
Fazilka	88044.00
<b>TOTAL</b>	<b>1,133,691.00</b>

**ANNEXURE - 12**

(Forming Part of Balance Sheet as on 31.03.2019)

**Cheque in Hand/Amt. in transit**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Sangrur	3000.00
Fatehgarh Sahib	35000.00
<b>TOTAL</b>	<b>38,000.00</b>



**ANNEXURE - 13**  
(Forming Part of Balance Sheet as on 31.03.2019)

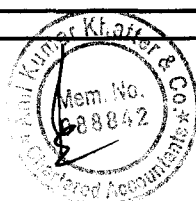
**Bank Balances**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Amritsar	3750809.31
Barnala	6360875.60
Bathinda	1611494.00
Faridkot	2424444.47
Fatehgarh Sahib	1689259.61
Ferozepur	732486.27
Gurdaspur	17769629.95
Hoshiarpur	2601290.00
Jalandhar	5586050.37
Kapurthala	2989248.85
Ludhiana	6787876.32
Mansa	1652633.00
Moga	3741605.80
Sri Muktsar Sahib	2879617.60
Patiala	5035235.50
Roopnagar	1604310.35
Sangrur	9148296.84
SAS Nagar	1804583.55
SBS Nagar	2257997.95
Tarn Taran	85426783.00
Pathankot	2125146.48
Fazilka	2621995.70
HEAD OFFICE	57671489.94
FCR	12402763.44
Commissioner, Jalandhar Division	2221374.00
Commissioner, Ferozepur Division	36181.50
Commissioner, Faridkot Division	17896.10
Commissioner, Roopnagar Division	122703.00
Commissioner, Patiala Division	40261.88
Bank Balance Grant in Aid	-5200596.00
<b>TOTAL</b>	<b>237,913,744.38</b>

**ANNEXURE - 14**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Bank Balances(Grant in Aid CSS)**

<b>PARTICULARS</b>	<b>AMOUNT</b>
HEAD OFFICE	51093.06
<b>TOTAL</b>	<b>51,093.06</b>



**ANNEXURE - 15**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Fixed Deposits A/c**

PARTICULARS	AMOUNT
HEAD OFFICE	138320304.06
<b>TOTAL</b>	<b>138,320,304.06</b>

**ANNEXURE - 16**  
(Forming Part of Balance Sheet as on 31.03.2019)

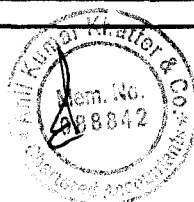
**User Charges Recoverable**

PARTICULARS	AMOUNT
Bathinda	1999150.00
Faridkot	212450.00
Hoshiarpur	114500.00
Kapurthala	370000.00
SAS Nagar	408450.00
SBS Nagar	79000.00
Tarn Taran	750.00
Pathankot	66000.00
Fazilka	138459.83
<b>TOTAL</b>	<b>3,388,759.83</b>

**ANNEXURE - 17**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Security deposits**

PARTICULARS	AMOUNT
Amritsar	62300.00
Bathinda	30036.00
Fatehgarh Sahib	42160.00
Ferozepur	31147.00
Gurdaspur	61335.00
Kapurthala	146140.00
Ludhiana	243105.00
Mansa	49018.00
Patiala	89780.00
Tarn Taran	7475.00
Fazilka	6275.00
FCR	100000.00
<b>TOTAL</b>	<b>868,771.00</b>



**ANNEXURE - 18**  
(Forming Part of Balance Sheet as on 31.03.2019)

**TDS/TCS**

<b>PARTICULARS</b>	<b>AMOUNT</b>
HEAD OFFICE	0.00
<b>TOTAL</b>	<b>-</b>

**ANNEXURE - 19**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Other Loans & Advances**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Barnala	3500.00
Gurdaspur	26000.00
Jalandhar	151661.00
Ludhiana	4000000.00
Mansa	12987.00
Patiala	534520.00
Sangrur	583618.00
SBS Nagar	1250.00
Tarn Taran	178667.00
Pathankot	19756.00
Fazilka	6835.00
HEAD OFFICE	7891545.90
FCR	389543.00
Commissioner, Roopnagar Division	58019.00
<b>TOTAL</b>	<b>13,857,901.90</b>

**ANNEXURE - 20**  
(Forming Part of Balance Sheet as on 31.03.2019)

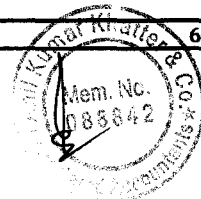
**Advertisement**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Faridkot	17451.00
Bathinda	11716.00
Fatehgarh Sahib	4139.00
Sangrur	3032.00
Ludhiana	3882.00
Roopnagar	33624.00
HEAD OFFICE	71446.00
<b>TOTAL</b>	<b>145,290.00</b>

**ANNEXURE - 21**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Audit Fees (Statutory)**

<b>PARTICULARS</b>	<b>AMOUNT</b>
HEAD OFFICE	638600.00
<b>TOTAL</b>	<b>638,600.00</b>



**ANNEXURE - 22**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Internal Audit Fees**

PARTICULARS	AMOUNT
Ludhiana	140000.00
Roopnagar	76700.00

<b>TOTAL</b>	<b>216,700.00</b>
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**ANNEXURE - 23**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Bank Charges**

PARTICULARS	AMOUNT
Amritsar	382.86
Bathinda	1316.00
Faridkot	164.10
Fatehgarh Sahib	250.16
Ferozepur	479.60
Gurdaspur	3831.84
Hoshiarpur	9008.00
Jalandhar	13615.86
Kapurthala	1476.65
Ludhiana	3378.40
Mansa	3097.00
Moga	100.30
Sri Muktsar Sahib	666.70
Patiala	3262.76
Roopnagar	343.32
Sangrur	1851.50
SAS Nagar	21627.32
SBS Nagar	94.40
Tarn Taran	610.00
Pathankot	721.50
HEAD OFFICE	1364403.00
FCR	5059.00
Commissioner, Jalandhar Division	0.00
Commissioner, Ferozepur Division	265.50
Commissioner, Faridkot Division	64.90
Commissioner, Roopnagar Division	0.00
Commissioner, Patiala Division	88.50

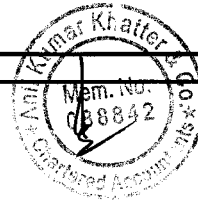
<b>TOTAL</b>	<b>1,436,159.17</b>
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**ANNEXURE - 24**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Computer Repair & Maintenance**

PARTICULARS	AMOUNT
Ludhiana	185463.00

<b>TOTAL</b>	<b>185,463.00</b>
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**ANNEXURE - 25**  
(Forming Part of Balance Sheet as on 31.03.2019)

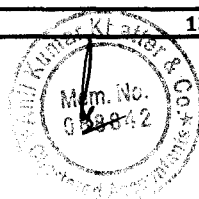
**Electricity Expenses**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Bathinda	104622.00
Faridkot	63735.00
Fatehgarh Sahib	33722.00
Ferozepur	71169.00
Gurdaspur	47305.00
Hoshiarpur	34922.00
Kapurthala	50836.00
Ludhiana	184156.00
Mansa	61826.00
Roopnagar	28900.00
Sangrur	79932.00
SAS Nagar	44650.00
SBS Nagar	36000.00
Fazilka	6878.00
<b>TOTAL</b>	<b>848,653.00</b>

**ANNEXURE - 26**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Employee's Provident Fund**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Amritsar	886152.00
Barnala	195701.00
Bathinda	440665.00
Faridkot	481709.00
Fatehgarh Sahib	609486.00
Ferozepur	553764.00
Gurdaspur	1023013.00
Hoshiarpur	808001.00
Jalandhar	951195.00
Kapurthala	385929.00
Ludhiana	1039735.00
Mansa	360658.00
Moga	255541.00
Sri Muktsar Sahib	320067.00
Patiala	403618.00
Roopnagar	332008.00
Sangrur	485231.00
SBS Nagar	191080.00
Tarn Taran	501564.00
Pathankot	255576.00
Fazilka	650096.00
HEAD OFFICE	1997134.00
<b>TOTAL</b>	<b>13,127,923.00</b>





**ANNEXURE - 27**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Consultancy Charges**

<b>PARTICULARS</b>	<b>AMOUNT</b>
HEAD OFFICE	513300.00
<b>TOTAL</b>	<b>513,300.00</b>

**ANNEXURE - 28**  
(Forming Part of Balance Sheet as on 31.03.2019)

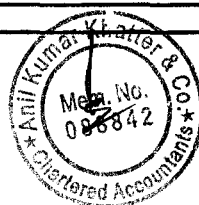
**Insurance**

<b>PARTICULARS</b>	<b>AMOUNT</b>
HEAD OFFICE	84007.00
<b>TOTAL</b>	<b>84,007.00</b>

**ANNEXURE - 29**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Internet Charges**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Amritsar	274889.00
Barnala	63092.00
Bathinda	167847.00
Faridkot	31614.00
Fatehgarh Sahib	115953.00
Ferozepur	178935.00
Gurdaspur	382184.00
Hoshiarpur	240632.00
Jalandhar	215906.00
Kapurthala	118404.00
Ludhiana	355455.00
Mansa	107952.00
Moga	98401.00
Sri Muktsar Sahib	141587.00
Patiala	128717.00
Roopnagar	148466.00
Sangrur	108225.00
SAS Nagar	21846.00
SBS Nagar	98059.00
Pathankot	96027.00
Fazilka	71726.00
HEAD OFFICE	639346.00
<b>TOTAL</b>	<b>3,805,263.00</b>



**ANNEXURE - 30**  
(Forming Part of Balance Sheet as on 31.03.2019)

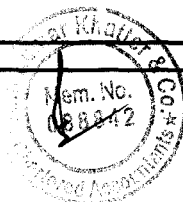
**Legal & Prof. Expenses**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Amritsar	10276.00
Barnala	31000.00
Ferozepur	19800.00
Jalandhar	113700.00
Kapurthala	14000.00
Ludhiana	20800.00
Mansa	10000.00
Moga	2650.00
Sri Muktsar Sahib	7200.00
Patiala	10000.00
Roopnagar	27550.00
Sangrur	10070.00
Tarn Taran	1800.00
Pathankot	18490.00
HEAD OFFICE	25000.00
<b>TOTAL</b>	<b>322,336.00</b>

**ANNEXURE - 31**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Meeting Expenses**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Amritsar	2965.00
Bathinda	29887.00
Ferozepur	19697.00
Gurdaspur	11931.00
Jalandhar	9445.00
Kapurthala	15276.00
Mansa	1385.00
Sri Muktsar Sahib	14825.00
HEAD OFFICE	73902.00
<b>TOTAL</b>	<b>179,313.00</b>



**ANNEXURE - 32**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Office Expenses**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Amritsar	776342.00
Bathinda	1607828.00
Faridkot	704022.00
Fatehgarh Sahib	435567.00
Gurdaspur	575346.00
Hoshiarpur	717877.00
Jalandhar	510576.00
Mansa	215151.00
Moga	338111.00
Sri Muktsar Sahib	703839.00
Roopnagar	133013.00
Sangrur	274282.00
SAS Nagar	443339.00
SBS Nagar	286227.00
Tarn Taran	237040.00
Pathankot	49566.00
HEAD OFFICE	342842.00
FCR	38452.80
Commissioner, Ferozepur Division	96988.00
Commissioner, Faridkot Division	14080.00
Commissioner, Patiala Division	45347.00
<b>TOTAL</b>	<b>8,545,835.80</b>

**ANNEXURE - 33**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Petrol Oil & Diesel**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Bathinda	180000.00
Ludhiana	254264.00
HEAD OFFICE	831939.00
FCR	415185.00
<b>TOTAL</b>	<b>1,681,388.00</b>



**ANNEXURE - 34**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Postage & Stamps**

PARTICULARS	AMOUNT
Ludhiana	2784.00
Roopnagar	3000.00
<b>TOTAL</b>	<b>5,784.00</b>

**ANNEXURE - 35**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Printing & Stationary**

PARTICULARS	AMOUNT
Barnala	14690.00
Bathinda	99684.00
Faridkot	60352.00
Fatehgarh Sahib	30118.00
Ferozepur	98996.00
Jalandhar	141714.00
Kapurthala	41227.00
Ludhiana	346961.00
Mansa	10701.00
Sri Muktsar Sahib	26807.00
Patiala	161117.00
Roopnagar	142188.00
Sangrur	98178.00
Tarn Taran	76590.00
Pathankot	20600.00
Fazilka	11577.00
HEAD OFFICE	89811.00
Commissioner, Jalandhar Division	3830.00
<b>TOTAL</b>	<b>1,475,141.00</b>

**ANNEXURE - 36**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Books & Manuals**

PARTICULARS	AMOUNT
Jalandhar	0.00
<b>TOTAL</b>	<b>-</b>



**ANNEXURE - 37**  
(Forming Part of Balance Sheet as on 31.03.2019)

**O & M for CLR/ROD**

<b>PARTICULARS</b>	<b>AMOUNT</b>
HEAD OFFICE	491526870.99
Sangrur	2698478.00
Barnala	1103624.00
<b>TOTAL</b>	<b>495,328,972.99</b>

**ANNEXURE - 38**  
(Forming Part of Balance Sheet as on 31.03.2019)

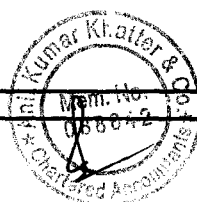
**Repair & Maintenance**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Ludhiana	216431.00
Roopnagar	104990.00
Tarn Taran	146854.00
HEAD OFFICE	500334.00
Barnala	4499.00
Fazilka	9635.00
Sangrur	101100.00
Jalandhar	16014.00
<b>TOTAL</b>	<b>1,099,857.00</b>

**ANNEXURE - 39**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Establishment**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Amritsar	4524588.00
Barnala	2026203.00
Bathinda	4802114.00
Faridkot	2199023.00
Fatehgarh Sahib	3477165.00
Ferozepur	3484491.00
Gurdaspur	5344775.00
Hoshiarpur	4405884.00
Jalandhar	5804151.00
Kapurthala	4159874.00
Ludhiana	8810956.00
Mansa	4135122.00
Moga	2754893.00
Sri Muktsar Sahib	3280574.00
Patiala	3888375.00
Roopnagar	3952818.00
Sangrur	5140281.00
SAS Nagar	5093785.00
SBS Nagar	2402790.00
Tarn Taran	2566819.00
Pathankot	2534965.00
Fazilka	2848826.00
HEAD OFFICE	29075172.00
FCR	6180238.00
Commissioner, Jalandhar Division	36000.00
Commissioner, Ferozepur Division	265851.00
Commissioner, Faridkot Division	119106.00
Commissioner, Patiala Division	355661.00
<b>TOTAL</b>	<b>123,670,500.00</b>



**ANNEXURE - 40**  
(Forming Part of Balance Sheet as on 31.03.2019)

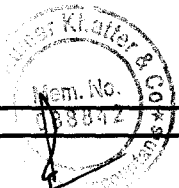
**Technical Assistance**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Amritsar	1250000.00
Bathinda	1077498.00
Faridkot	348775.00
Fatehgarh Sahib	389961.00
Ferozepur	720000.00
Gurdaspur	1320000.00
Hoshiarpur	1200000.00
Jalandhar	1085168.00
Kapurthala	700000.00
Ludhiana	1883440.00
Mansa	776656.00
Moga	720000.00
Sri Muktsar Sahib	720000.00
Patiala	997163.00
Roopnagar	866365.00
SAS Nagar	456000.00
SBS Nagar	384192.00
Tarn Taran	1043592.00
Pathankot	360000.00
Fazilka	600000.00
<b>TOTAL</b>	<b>16,898,810.00</b>

**ANNEXURE - 41**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Telephone expenses**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Amritsar	66558.00
Barnala	54000.00
Bathinda	76346.00
Fatehgarh Sahib	67600.00
Ferozepur	72342.00
Gurdaspur	88800.00
Hoshiarpur	44394.00
Jalandhar	68079.00
Kapurthala	63918.00
Ludhiana	109100.00
Mansa	73900.00
Moga	61013.00
Sri Muktsar Sahib	67500.00
Patiala	69100.00
Roopnagar	24000.00
Sangrur	118921.00
SAS Nagar	33200.00
SBS Nagar	48600.00
Tarn Taran	162162.00
Pathankot	45604.00
HEAD OFFICE	210601.00
FCR	588.00
<b>TOTAL</b>	<b>1,626,326.00</b>



**ANNEXURE - 42**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Upkeep & maintenance of Office**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Ludhiana	37089.00
HEAD OFFICE	2708782.00
Bathinda	572945.00
Kapurthala	522033.00
Patiala	256423.00
<b>TOTAL</b>	<b>4,097,272.00</b>

**ANNEXURE - 43**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Travelling & Conveyance**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Amritsar	73337.00
Barnala	4545.00
Bathinda	99968.00
Faridkot	12085.00
Fatehgarh Sahib	24551.00
Ferozepur	60720.00
Gurdaspur	61256.00
Hoshiarpur	15025.00
Jalandhar	34881.00
Kapurthala	17810.00
Ludhiana	35494.00
Mansa	41645.00
Moga	14540.00
Sri Muktsar Sahib	8510.00
Patiala	17465.00
Roopnagar	10715.00
Sangrur	6200.00
SAS Nagar	68525.00
SBS Nagar	6540.00
Tarn Taran	13685.00
Pathankot	4450.00
Fazilka	20000.00
HEAD OFFICE	218974.00
FCR	12760.00
<b>TOTAL</b>	<b>883,681.00</b>

**ANNEXURE - 44**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Misc. Office Exp**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Barnala	42251.00
Bathinda	149704.00
Ferozepur	1189495.00
Hoshiarpur	60276.00
Ludhiana	32769.00
Mansa	95580.00
Sangrur	101007.00
SAS Nagar	67006.50
Pathankot	35796.00
Fazilka	6750.00
HEAD OFFICE	6195.00
FCR	116404.40
<b>TOTAL</b>	<b>1,903,233.90</b>



**ANNEXURE - 45**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Software Licences**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Bathinda	25000.00
Sangrur	898.00
Commissioner, Jalandhar Division	10800.00
<b>TOTAL</b>	<b>36,698.00</b>

**ANNEXURE - 46**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Annual Maintenance Contract**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Amritsar	256650.00
Bathinda	199892.00
Ferozepur	11400.00
Ludhiana	1716999.00
SAS Nagar	227268.00
HEAD OFFICE	335034.00
<b>TOTAL</b>	<b>2,747,243.00</b>

**ANNEXURE - 47**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Dizitisation & Scanning of LR**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Ludhiana	1227058.00
HEAD OFFICE	5395384.00
<b>TOTAL</b>	<b>6,622,442.00</b>

**ANNEXURE - 48**  
(Forming Part of Balance Sheet as on 31.03.2019)

**NGDRS & LR Cloud/RCMS**

<b>PARTICULARS</b>	<b>AMOUNT</b>
HEAD OFFICE	2449444.00
<b>TOTAL</b>	<b>2,449,444.00</b>

**ANNEXURE - 49**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Rent**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Patiala	0.00
<b>TOTAL</b>	<b>-</b>





**ANNEXURE - 50**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Exp. on consolidation of land holding**

PARTICULARS	AMOUNT
Hoshiarpur	1911935.00
<b>TOTAL</b>	<b>1,911,935.00</b>

**ANNEXURE - 51**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Exp. on public utility by Govt.**

PARTICULARS	AMOUNT
HEAD OFFICE	90000000.00
<b>TOTAL</b>	<b>90,000,000.00</b>

**ANNEXURE - 52**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Cloud Infrastructure**

PARTICULARS	AMOUNT
HEAD OFFICE	18062953.00
<b>TOTAL</b>	<b>18,062,953.00</b>

**ANNEXURE - 53**  
(Forming Part of Balance Sheet as on 31.03.2019)

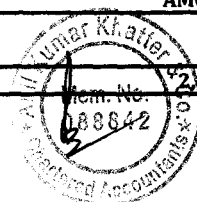
**Maintenance of Cloud Infrastructure**

PARTICULARS	AMOUNT
HEAD OFFICE	4986915.00
<b>TOTAL</b>	<b>4,986,915.00</b>

**ANNEXURE - 54**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Cloud Service Sharing**

PARTICULARS	AMOUNT
HEAD OFFICE	2885347.00
<b>TOTAL</b>	<b>2,885,347.00</b>



**ANNEXURE - 55**  
(Forming Part of Balance Sheet as on 31.03.2019)

**User Charges**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Amritsar	64938544.00
Barnala	16868492.00
Bathinda	45359066.00
Faridkot	17731650.00
Fatehgarh Sahib	17303175.00
Ferozepur	21795750.00
Gurdaspur	26568726.00
Hoshiarpur	37127325.00
Jalandhar	65528490.00
Kapurthala	20584966.00
Ludhiana	125913381.00
Mansa	24240243.00
Moga	22937760.00
Sri Muktsar Sahib	24090655.00
Patiala	49770721.00
Roopnagar	16062000.00
Sangrur	40382310.00
SAS Nagar	126590982.00
SBS Nagar	13735060.00
Tarn Taran	17555200.00
Pathankot	11542899.00
Fazilka	26383770.00
FCR	9780609.01
<b>TOTAL</b>	<b>842,791,774.01</b>

**ANNEXURE - 56**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Mortgage Charges**

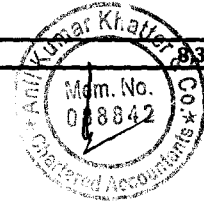
<b>PARTICULARS</b>	<b>AMOUNT</b>
Amritsar	9628848.00
Barnala	1267600.00
Bathinda	5891946.00
Faridkot	1354700.00
Fatehgarh Sahib	4230620.00
Ferozepur	971681.00
Gurdaspur	6529450.00
Hoshiarpur	3605230.00
Jalandhar	13127140.00
Kapurthala	2413250.00
Ludhiana	28336264.00
Mansa	1322850.00
Moga	3489602.00
Sri Muktsar Sahib	3538100.00
Patiala	7177278.00
Roopnagar	1711450.00
Sangrur	5132000.00
SAS Nagar	17992150.00
SBS Nagar	2531780.00
Tarn Taran	2587915.00
Pathankot	3287096.00
Fazilka	585000.00
<b>TOTAL</b>	<b>126,711,950.00</b>



**ANNEXURE - 57**  
**(Forming Part of Balance Sheet as on 31.03.2019)**

**Bank Interest**

PARTICULARS	AMOUNT
Amritsar	142721.00
Barnala	128433.00
Bathinda	50176.00
Faridkot	47750.00
Fatehgarh Sahib	34501.00
Ferozepur	6184.00
Gurdaspur	739896.00
Hoshiarpur	58740.00
Jalandhar	90782.00
Kapurthala	83576.00
Ludhiana	261866.00
Mansa	31465.00
Moga	105902.00
Sri Muktsar Sahib	68028.00
Patiala	124060.70
Roopnagar	39305.00
Sangrur	254745.00
SAS Nagar	36629.00
SBS Nagar	148399.00
Tarn Taran	2979218.00
Pathankot	48364.00
Fazilka	39763.70
HEAD OFFICE	2533350.00
FCR	202046.00
Commissioner, Jalandhar Division	75349.00
Commissioner, Ferozepur Division	7269.00
Commissioner, Faridkot Division	2007.00
Commissioner, Roopnagar Division	4253.00
Commissioner, Patiala Division	2284.00
<b>TOTAL</b>	<b>8347,062.40</b>



**ANNEXURE - 58**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Demarcation Fee**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Amritsar	955000.00
Barnala	748300.00
Bathinda	1942760.00
Faridkot	507500.00
Fatehgarh Sahib	766500.00
Ferozepur	837850.00
Gurdaspur	1268360.00
Hoshiarpur	2034400.00
Jalandhar	1086400.00
Kapurthala	772200.00
Ludhiana	1963030.00
Mansa	1812700.00
Moga	678750.00
Sri Muktsar Sahib	1247050.00
Patiala	1261600.00
Roopnagar	1041900.00
Sangrur	1918400.00
SAS Nagar	1050480.00
SBS Nagar	439000.00
Tarn Taran	447550.00
Pathankot	934950.00
Fazilka	1412350.00
<b>TOTAL</b>	<b>25,127,030.00</b>

**ANNEXURE - 59**  
(Forming Part of Balance Sheet as on 31.03.2019)

**Misc. Income**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Bathinda	17950.00
Faridkot	61455.00
Pathankot	16800.00
Jalandhar	150800.00
Ludhiana	3000.00
Mansa	4509.00
Moga	29067.00
Sangrur	31600.00
SAS Nagar	31540.00
HEAD OFFICE	133621.00
Commissioner, Roopnagar Division	37163.00
<b>TOTAL</b>	<b>17,505.00</b>

