



V. V. BHALLA & COMPANY
CHARTERED ACCOUNTANTS

E-64, RISHI NAGAR,
LUDHIANA-141001
PH:2304356, 2307356

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, which comprise the Consolidated balance sheet as at March 31, 2014 and Income and Expenditure account for the year ended and a summary of significant accounting policies and other explanatory information incorporated in the said financial statements are the accounts of:

- i) Head Office at Jalandhar
- ii) Financial Commissioner's Office & GIS Cell Office at Chandigarh
- iii) 5 Commissioner's Offices
- iv) 22 District Offices

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 Institute of Chartered Accountants of India. This responsibility includes the 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. Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial





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

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

4. Basis for Qualified Opinion

We report that

- a. Refer note no. 2 (Sch. 2) regarding the non-confirmation of balances from some parties, the impact of loss, if any, is not ascertainable at this stage.
- b. Refer note no. 5 (sch. 2) regarding non providing of depreciation in accordance with provisions of accounting standard 6 "Depreciation Accounting" issued by the Institute Of Chartered Accountants Of India. In absence of quantification of amount and in absence of sufficient information impact of loss cannot 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 the paragraphs 4 above, the said financial statements read together with significant accounting policies and notes thereon give the information give 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 at March 31, 2014;
- ii) In the case of Income and Expenditure account, of excess of expenditure over income for the year ended on that date;

FOR V.V. BHALLA & CO.

Chartered Accountants



(RITI BHALLA)
Partner
M.No. 519765

Place : LUDHIANA
Date : 15.09.2014

PUNJAB LAND RECORDS SOCIETY
(KAPURTHALA ROAD, JALANDHAR, PUNJAB)

CONSOLIDATED BALANCE SHEET AS ON 31.03.2014

LIABILITIES	ANNEXURE	AMOUNT (In Rupees)	ASSETS	ANNEXURE	AMOUNT (In Rupees)
GENERAL RESERVE	1	3,21,74,93,572.51	FIXED ASSETS	8	2,11,41,79,612.32
			SITE PREPARATION	9	3,72,41,000.00
CURRENT LIABILITIES			CURRENT ASSETS		
Cheques Issued Liabilities	2	1,41,38,709.00	Cash in hand	10	62,33,180.99
Govt. Funds Refundable	3	3,96,406.00	Cash in Transit	11	23,39,869.00
Sundry Creditors	4	1,08,69,559.00	Bank Balances	12	42,24,68,991.65
Expenses Payable	5	16,44,935.00	Fixed Deposits A/c	13	61,96,49,496.61
Other Payables	6	23,00,264.00	Other Current Assets	14	6,70,898.00
Contribution to Cancer Fund		82,63,568.56	User Charges Recoverable	15	7,25,930.00
Grant in Aid CSS		66,01,622.40	Security deposits	16	7,11,723.00
Grant in Aid CSS SBS Nagar		1,15,24,500.00	Tax Deducted at Source	17	3,01,479.00
Earnest Money Deposits	7	12,67,386.00	Other Loans & Advances	18	29,82,533.90
			Advance to CMS Computers		5,19,95,808.00
			Inter Branches Transfer (JALANDHAR)		1,50,00,000.00
TOTAL		3,27,45,00,522.47	TOTAL		3,27,45,00,522.47

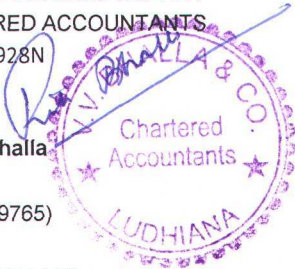
Annexures '1' to '51' referred to herein form an integral part of accounts.

Subject to our report of even date.

For V.V. BHALLA & COMPANY
CHARTERED ACCOUNTANTS
FRN : 002928N

Per Riti Bhalla
Partner
(M.No. 519765)

PLACE : LUDHIANA
DATED : 15.09.2014



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

(Jt. Member Secretary)

(Finance Controller)

(Member Secretary)

PUNJAB LAND RECORDS SOCIETY
(KAPURTHALA ROAD, JALANDHAR, PUNJAB)

CONSOLIDATED INCOME & EXPENDITURE FOR THE YEAR ENDING 31.03.2014

EXPENDITURES	ANNEXURE	AMOUNT (In Rupees)	INCOMES	ANNEXURE	AMOUNT (In Rupees)
Advertisement	25	5,76,683.00	User Charges	19	81,41,67,888.00
Audit Fees	26	1,11,410.00	Mortgage Charges	20	9,90,10,540.00
Bank Charges	27	1,61,215.22	Bank Interest	21	4,14,90,666.11
Computer Repair & Maintenance	28	6,19,048.40	Misc. Income	22	63,41,830.17
Consumables	29	8,38,231.00	Interest on FDR	23	1,31,89,532.00
Electricity Expenses	30	10,99,208.00	Refund of Bank Charges	24	4,733.00
Employee's Provident Fund	31	46,21,928.00			
Consultancy Charges	32	3,13,83,795.00			
Insurance	33	79,070.00			
Internet Charges	34	30,62,378.00			
Legal Expenses	35	1,12,392.00			
Meeting Expenses	36	2,76,744.00			
Newspaper, Books & Periodicals	37	4,516.00			
Office Expenses	38	60,02,277.00			
Petrol Oil & Diesel	39	12,83,210.00			
Postage & Stamps	40	13,10,689.00			
Printing & Stationary	41	25,53,740.00			
Rent	42	3,31,130.00			
O & M for CLR/ROD	43	13,19,25,168.51			
Repair & Maintenance	44	29,76,147.00			
Salaries	45	8,51,66,749.00			
Data Entry Expenses	46	9,74,71,276.63			
Technical Assistance	47	81,09,017.00			
Telephone expenses	48	10,97,181.00			
Tonner Expenses	49	2,66,096.00			
Travelling & Conveyance	50	3,96,705.00			
Misc. Office Exp	51	23,83,079.28			
Contribution to Cancer Fund		1,82,63,568.56			
Contribution to cultural Funds		1,00,00,000.00			
Training to Kanungos & Patwaris		20,02,792.00			
Excess of Income over Expenditure transferred to General Reserve Account		55,97,19,744.68			
TOTAL		<u>97,42,05,189.28</u>	TOTAL		<u>97,42,05,189.28</u>

Annexures `1' to `51' referred to herein form an integral part of accounts.

Subject to our report of even date.

For V.V. BHALLA & COMPANY
CHARTERED ACCOUNTANTS
FRN : 0029238N

Per Riti Bhalla
Partner
(M.No. 519765)



PLACE : LUDHIANA
DATED : 15.09.2014

FOR PUNJAB LAND RECORDS SOCIETY


(Jt. Member Secretary)


(Finance Controller)


(Member Secretary)

ANNEXURE - 1

(Forming Part Of Balance Sheet as on 31.03.2014)

GENERAL RESERVE

PARTICULARS	AMOUNT (In Rupees)	PARTICULARS	AMOUNT (In Rupees)
To Inter Branch Previous year Adjust.	7,30,57,000.00	By Opening Balance	2,70,72,98,156.28
To Balance Carried to Balance sheet	3,21,74,93,572.51	By Adjustments Net By Excess of Income over expenditure	2,35,32,671.55 55,97,19,744.68
TOTAL	3,29,05,50,572.51	TOTAL	3,29,05,50,572.51

ANNEXURE - 2

(Forming Part Of Balance Sheet as on 31.03.2014)

CHEQUES ISSUED LIABILITIES

NAME OF DISTRICTS	AMOUNT (Rs.)
BATHINDA	32,49,157.00
FATEGARH SAHIB	19,238.00
GURDASPUR	61,816.00
JALANDHAR	30,357.00
KAPURTHALA	1,22,259.00
LUDHIANA	12,23,924.00
MANSA	10,51,072.00
MOGA	8,94,049.00
SBS NAGAR	5,450.00
PATIALA	1,46,288.00
ROOPNAGAR	26,75,666.00
SAS NAGAR	59,850.00
COMM. FARIDKOT DIV.	68,848.00
COMM. FEROZEPUR DIV.	950.00
PATHANKOT	2,08,885.00
HOSHIARPUR	21,83,977.00
AMRITSAR	2,43,118.00
SANGRUR	5,064.00
MUKATSAR SAHIB	1,65,014.00
FAZILKA	1,51,182.00
BARNALA	92,459.00
HEAD OFFICE	57,700.00
TARNTARAN	8,52,782.00
FARIDKOT	5,69,604.00
TOTAL	1,41,38,709.00



ANNEXURE - 3

(Forming Part Of Balance Sheet as on 31.03.2014)

GOVERNMENT FUND REFUNDABLE

NAME OF DISTRICTS	AMOUNT (Rs.)
LUDHIANA	3,11,406.00
MANSA	85,000.00
TOTAL	3,96,406.00

ANNEXURE - 4

(Forming Part Of Balance Sheet as on 31.03.2014)

SUNDRY CREDITORS

NAME OF DISTRICTS	AMOUNT (Rs.)
FEROZEPUR	18,72,989.00
LUDHIANA	6,07,500.00
MANSA	1,999.00
SAS NAGAR(DLR office CSS)	65,73,627.00
HEAD OFFICE	18,13,444.00
TOTAL	1,08,69,559.00

ANNEXURE - 5

(Forming Part Of Balance Sheet as on 31.03.2014)

EXPENSES PAYABLE

NAME OF DISTRICTS	AMOUNT (Rs.)
LUDHIANA	11,19,598.00
GURDASPUR	2,58,068.00
ROOPNAGAR	39,744.00
PATHANKOT	1,45,007.00
HOSHIARPUR	26,229.00
MUKATSAR SAHIB	14,983.00
HEAD OFFICE	41,306.00
TOTAL	16,44,935.00



ANNEXURE - 6

(Forming Part Of Balance Sheet as on 31.03.2014)

OTHER PAYABLES

NAME OF DISTRICTS	AMOUNT (Rs.)
FEROZEPUR	6,23,208.00
KAPURTHALA	1,007.00
LUDHIANA	2,97,214.00
PLRS CELL	18,416.00
GIS CELL	2,259.00
ROOPNAGAR	12,000.00
HEAD OFFICE	13,46,160.00
TOTAL	23,00,264.00

ANNEXURE - 7

(Forming Part Of Balance Sheet as on 31.03.2014)

EARNEST MONEY DEPOSITS

NAME OF DISTRICTS	AMOUNT (Rs.)
BATHINDA	3,82,000.00
PLRS CELL	3,00,000.00
HEAD OFFICE	5,85,386.00
TOTAL	12,67,386.00

ANNEXURE - 8

(Forming Part Of Balance Sheet as on 31.03.2014)

FIXED ASSETS

NAME OF DISTRICTS	AMOUNT (Rs.)
BATHINDA	6,31,47,076.00
FARIDKOT	1,87,04,699.00
FATEGARH SAHIB	23,64,156.60
FEROZEPUR	8,90,12,249.57
GURDASPUR	8,92,03,368.47
JALANDHAR	8,10,36,821.00
KAPURTHALA	4,50,73,624.47
LUDHIANA	17,20,84,886.15
MANSA	5,90,15,633.75
MOGA	3,07,27,429.55
SBS NAGAR	3,81,60,360.50
PATIALA	6,41,75,693.15
ROOPNAGAR	6,62,03,508.42
SAS NAGAR	27,38,59,155.20
COMM. JALANDHAR DIV.	5,97,234.00
COMM. PATIALA DIV.	2,95,738.00
COMM. FARIDKOT DIV.	4,94,564.00
COMM. FEROZEPUR DIV.	3,37,252.74



NAME OF DISTRICTS	AMOUNT (Rs.)
FIXED ASSETS	
PATHANKOT	40,92,891.00
HOSHIARPUR	9,00,58,374.84
AMRITSAR	19,27,63,814.88
SANGRUR	11,70,34,172.00
MUKATSAR SAHIB	1,60,99,554.05
FAZILKA	4,98,00,784.00
TARN TARAN	20,38,13,240.63
HEAD OFFICE	4,49,85,772.35
PLRS CELL	6,46,040.00
GIS CELL	1,25,43,164.00
BARNALA	28,78,48,354.00
TOTAL	2,11,41,79,612.32

ANNEXURE - 9
(Forming Part Of Balance Sheet as on 31.03.2014)

SITE PREPARATION

NAME OF DISTRICTS	AMOUNT (Rs.)
FATEGARH SAHIB	1,65,99,000.00
PATIALA	1,49,64,000.00
JALANDHAR	56,78,000.00
TOTAL	3,72,41,000.00



ANNEXURE - 10

(Forming Part Of Balance Sheet as on 31.03.2014)

CASH IN HAND

NAME OF DISTRICTS	AMOUNT (Rs.)
BATHINDA	1,37,444.00
FARIDKOT	15,500.00
FATEGARH SAHIB	40,994.99
FEROZEPUR	1,23,500.00
GURDASPUR	2,47,157.00
JALANDHAR	1,59,500.00
KAPURTHALA	3,64,452.00
LUDHIANA	13,31,500.00
MANSA	1,000.00
MOGA	74,000.00
SBS NAGAR	1,030.00
PATIALA	1,54,000.00
ROOPNAGAR	72,160.00
SAS NAGAR	3,82,250.00
PATHANKOT	1,769.00
HOSHIARPUR	4,58,545.00
AMRITSAR	4,90,361.00
SANGRUR	18,33,427.00
FAZILKA	87,591.00
BARNALA	1,07,500.00
TARNTARAN	1,49,500.00
TOTAL	62,33,180.99

ANNEXURE - 11

(Forming Part Of Balance Sheet as on 31.03.2014)

CASH IN TRANSIT

NAME OF DISTRICTS	AMOUNT (Rs.)
BATHINDA	59,971.00
LUDHIANA	6,00,431.00
HOSHIARPUR	11,05,400.00
HEAD OFFICE	5,74,067.00
TOTAL	23,39,869.00



ANNEXURE - 12

(Forming Part Of Balance Sheet as on 31.03.2014)

BALANCES WITH BANKS

NAME OF DISTRICTS	AMOUNT (Rs.)
BATHINDA	1,17,30,535.30
FARIDKOT	56,75,201.03
FATEGARH SAHIB	1,03,84,416.24
FEROZEPUR	1,28,42,740.12
GURDASPUR	50,32,987.73
JALANDHAR	3,58,69,532.10
KAPURTHALA	37,91,363.79
LUDHIANA	5,22,85,356.55
MANSA	80,89,152.00
MOGA	2,33,12,550.86
SBS NAGAR	47,03,049.94
PATIALA	2,66,90,394.69
ROOPNAGAR	1,25,24,626.59
SAS NAGAR	1,61,36,237.37
COMM. JALANDHAR DIV.	24,40,466.00
COMM. PATIALA DIV.	1,52,366.00
COMM. FARIDKOT DIV.	23,06,744.00
COMM. FEROZEPUR DIV.	3,88,866.00
COMM. ROOPNAGAR DIV.	5,78,820.00
PATHANKOT	10,59,913.38
HOSHIARPUR	2,60,84,012.49
AMRITSAR	1,44,31,577.93
SANGRUR	2,54,79,938.34
MUKATSAR SAHIB	1,92,29,978.80
FAZILKA	38,82,988.00
BARNALA	2,39,12,220.40
GIS CELL	20,15,998.74
PLRS CELL	22,13,265.28
HEAD OFFICE	5,86,94,373.34
TARNTARAN	1,05,29,318.64
TOTAL	42,24,68,991.65

ANNEXURE - 13

(Forming Part Of Balance Sheet as on 31.03.2014)

FIXED DEPOSIT A/C

NAME OF DISTRICTS	AMOUNT (Rs.)
SAS NAGAR	50,00,000.00
HEAD OFFICE	61,46,49,496.61
TOTAL	61,96,49,496.61



ANNEXURE - 14

(Forming Part Of Balance Sheet as on 31.03.2014)

OTHER CURRENT ASSETS

NAME OF DISTRICTS	AMOUNT (Rs.)
FARIDKOT	7,150.00
FEROZEPUR	10,500.00
SBS NAGAR	17,000.00
GIS CELL	2,00,000.00
ROOPNAGAR	1,84,175.00
PATHANKOT	1,67,223.00
TOTAL	670898.00

ANNEXURE - 15

(Forming Part Of Balance Sheet as on 31.03.2014)

USER CHARGES RECOVERABLE

NAME OF DISTRICTS	AMOUNT (Rs.)
SAS NAGAR	4,24,700.00
PATHANKOT	2,65,230.00
HOSHIARPUR	31,350.00
SANGRUR	3,900.00
TARN TARAN	750.00
TOTAL	7,25,930.00

ANNEXURE - 16

(Forming Part Of Balance Sheet as on 31.03.2014)

SECURITY DEPOSITS

NAME OF DISTRICTS	AMOUNT (Rs.)
BATHINDA	20,600.00
FATEGARH SAHIB	42,160.00
FEROZEPUR	8,097.00
KAPURTHALA	1,46,140.00
LUDHIANA	2,43,105.00
MANSA	49,018.00
SBS NAGAR	1,748.00
HOSHIARPUR	42,500.00
AMRITSAR	62,300.00
FAZILKA	6,275.00
PATIALA	89,780.00
TOTAL	7,11,723.00



ANNEXURE - 17

(Forming Part Of Balance Sheet as on 31.03.2014)

TAX DEDUCTED AT SOURCE

NAME OF DISTRICTS	AMOUNT (Rs.)
HEAD OFFICE	2,93,498.00
PLRS CELL	7,981.00
TOTAL	3,01,479.00

ANNEXURE - 18

(Forming Part Of Balance Sheet as on 31.03.2014)

OTHER LOANS & ADVANCES

NAME OF DISTRICTS	AMOUNT (Rs.)
FATEGARH SAHIB	46,000.00
GURDASPUR	1,02,506.00
KAPURTHALA	15,615.00
MANSA	4,55,190.00
PATIALA	4,00,000.00
SANGRUR	10,72,478.00
FAZILKA	1,07,990.00
PLRS CELL	3,64,362.00
HEAD OFFICE	2,39,725.90
TARNTARAN	1,78,667.00
TOTAL	29,82,533.90



ANNEXURE - 19

(Forming Part Of Balance Sheet as on 31.03.2014)

USER CHARGES

NAME OF DISTRICTS	AMOUNT (Rs.)
BATHINDA	4,13,09,500.00
FARIDKOT	1,87,34,000.00
FATEGARH SAHIB	2,06,42,550.00
FEROZEPUR	2,70,61,500.00
GURDASPUR	3,14,77,950.00
JALANDHAR	6,90,83,228.00
KAPURTHALA	2,45,33,500.00
LUDHIANA	11,20,73,000.00
MANSA	2,19,82,000.00
MOGA	2,79,64,000.00
SBS NAGAR	1,99,42,500.00
PATIALA	4,75,81,500.00
ROOPNAGAR	1,79,70,260.00
SAS NAGAR	6,22,97,500.00
PATHANKOT	1,21,72,000.00
HOSHIARPUR	4,75,63,700.00
AMRITSAR	6,36,97,000.00
MUKATSAR SAHIB	2,63,82,000.00
FAZILKA	3,19,98,500.00
BARNALA	1,81,52,500.00
TARNTARAN	2,66,27,500.00
SANGRUR	4,49,21,700.00
TOTAL	81,41,67,888.00

ANNEXURE - 20

(Forming Part Of Balance Sheet as on 31.03.2014)

MORTGAGE CHARGES

NAME OF DISTRICTS	AMOUNT (Rs.)
BATHINDA	37,46,000.00
FARIDKOT	12,62,000.00
FEROZEPUR	19,63,000.00
GURDASPUR	26,54,550.00
JALANDHAR	84,93,000.00
KAPURTHALA	19,19,000.00
LUDHIANA	3,12,70,000.00
MANSA	10,29,000.00
MOGA	34,74,250.00
PATIALA	56,47,500.00
ROOPNAGAR	9,82,240.00
SAS NAGAR	1,34,91,000.00
PATHANKOT	28,08,000.00
AMRITSAR	91,50,000.00
MUKATSAR SAHIB	31,40,000.00
FAZILKA	26,76,000.00
BARNALA	12,63,000.00
TARNTARAN	1,94,000.00
SANGRUR	38,48,000.00
TOTAL	9,90,10,540.00



ANNEXURE - 21

(Forming Part Of Balance Sheet as on 31.03.2014)

BANK INTEREST

NAME OF DISTRICTS	AMOUNT (Rs.)
BATHINDA	4,05,064.00
FARIDKOT	1,81,407.00
FATEGARH SAHIB	5,57,687.00
FEROZEPUR	6,55,104.00
GURDASPUR	2,09,938.00
JALANDHAR	18,98,733.00
KAPURTHALA	3,23,992.00
LUDHIANA	25,55,653.00
MANSA	7,13,108.00
MOGA	10,82,270.14
SBS NAGAR	1,48,836.00
PATIALA	11,45,004.72
ROOPNAGAR	4,91,803.00
SAS NAGAR	13,70,478.00
COMM. JALANDHAR DIV.	98,961.00
COMM. PATIALA DIV.	9,583.00
COMM. FARIDKOT DIV.	76,062.00
COMM. FEROZEPUR DIV.	21,135.00
COMM. ROOPNAGAR DIV.	21,820.00
PATHANKOT	1,48,027.00
HOSHIARPUR	5,49,213.00
AMRITSAR	5,23,212.00
MUKATSAR SAHIB	7,35,176.00
FAZILKA	3,04,085.00
BARNALA	5,81,516.00
TARNTARAN	11,94,281.00
HEAD OFFICE	2,52,75,039.25
PLRS CELL	70,445.00
GIS CELL	1,27,330.00
SANGRUR	15,703.00
TOTAL	4,14,90,666.11



ANNEXURE - 22

(Forming Part Of Balance Sheet as on 31.03.2014)

MISCELLANEOUS INCOME

NAME OF DISTRICTS	AMOUNT (Rs.)
BATHINDA	20,822.00
LUDHIANA	5,500.00
FATEGARH SAHIB	12,000.00
GURDASPUR	26,61,050.00
JALANDHAR	7,000.00
MANSA	31,168.00
MOGA	1,542.60
SBS NAGAR	1,44,691.00
PATIALA	1,625.00
SAS NAGAR	2,282.97
COMM. PATIALA DIV.	1,12,637.00
SANGRUR	1,500.00
FAZILKA	22,257.00
TARNTARAN	25,57,165.00
HEAD OFFICE	7,55,544.60
AMRITSAR	5,045.00
TOTAL	63,41,830.17

ANNEXURE - 23

(Forming Part Of Balance Sheet as on 31.03.2014)

INTEREST ON FDR

NAME OF DISTRICTS	AMOUNT (Rs.)
HEAD OFFICE	1,29,68,668.00
PLRS CELL Cell	2,20,864.00
TOTAL	1,31,89,532.00

ANNEXURE - 24

(Forming Part Of Balance Sheet as on 31.03.2014)

REFUND OF BANK CHARGES

NAME OF DISTRICTS	AMOUNT (Rs.)
FATEGARH SAHIB	4,733.00
TOTAL	4,733.00



ANNEXURE - 25

(Forming Part Of Balance Sheet as on 31.03.2014)

ADVERTISEMENT

NAME OF DISTRICTS	AMOUNT (Rs.)
BATHINDA	17,639.00
FARIDKOT	13,835.00
FATEGARH SAHIB	14,993.00
JALANDHAR	4,845.00
LUDHIANA	24,711.00
MANSA	16,475.00
ROOPNAGAR	9,444.00
SAS NAGAR	15,097.00
PATHANKOT	19,481.00
FAZILKA	1,000.00
BARNALA	9,418.00
HEAD OFFICE	4,29,745.00
TOTAL	5,76,683.00

ANNEXURE - 26

(Forming Part Of Balance Sheet as on 31.03.2014)

AUDIT FEES

NAME OF DISTRICTS	AMOUNT (Rs.)
ROOPNAGAR	28,090.00
SAS NAGAR	16,854.00
HOSHIARPUR	24,000.00
SANGRUR	32,466.00
TARN TARAN	10,000.00
TOTAL	1,11,410.00



ANNEXURE - 27

(Forming Part Of Balance Sheet as on 31.03.2014)

BANK CHARGES

NAME OF DISTRICTS	AMOUNT (Rs.)
BATHINDA	6,112.00
FARIDKOT	30,744.00
FATEGARH SAHIB	5,275.00
FEROZEPUR	10,201.00
GURDASPUR	6,055.00
JALANDHAR	955.00
KAPURTHALA	2,313.88
LUDHIANA	14,334.99
MANSA	1,776.00
MOGA	1,656.00
SBS NAGAR	1,718.00
PATIALA	7,221.00
ROOPNAGAR	21,478.00
SAS NAGAR	2,396.00
COMM. FARIDKOT DIV.	57.00
COMM. FEROZEPUR DIV.	100.00
COMM OFFICE JALANDHAR	226.00
PATHANKOT	112.00
AMRITSAR	22,938.99
SANGRUR	13,481.00
FAZILKA	1,217.00
TARN TARAN	869.00
GIS CELL	200.00
PLRS CELL	302.00
HEAD OFFICE	2,250.00
HOSHIARPUR	7,226.36
TOTAL	1,61,215.22



ANNEXURE - 28

(Forming Part Of Balance Sheet as on 31.03.2014)

COMPUTER REPAIR & MAINTENANCE

NAME OF DISTRICTS	AMOUNT (Rs.)
BATHINDA	1,40,138.40
FATEGARH SAHIB	17,500.00
FEROZEPUR	19,950.00
JALANDHAR	41,985.00
LUDHIANA	74,106.00
MANSA	19,000.00
MOGA	19,500.00
PATIALA	1,64,762.00
ROOPNAGAR	18,000.00
SAS NAGAR	7,200.00
COMM. JALANDHAR DIV.	3,300.00
COMM. FEROZEPUR DIV.	29,007.00
PATHANKOT	19,000.00
SANGRUR	10,500.00
BARNALA	27,100.00
HEAD OFFICE	8,000.00
TOTAL	6,19,048.40

ANNEXURE - 29

(Forming Part Of Balance Sheet as on 31.03.2014)

CONSUMABLES

NAME OF DISTRICTS	AMOUNT (Rs.)
BARNALA	88,654.00
TARNTARAN	7,18,980.00
PLRS CELL	30,597.00
TOTAL	8,38,231.00



ANNEXURE - 30

(Forming Part Of Balance Sheet as on 31.03.2014)

ELECTRICITY EXPENSES

NAME OF DISTRICTS	AMOUNT (Rs.)
BATHINDA	1,95,765.00
FARIDKOT	2,130.00
FATEGARH SAHIB	36,054.00
FEROZEPUR	35,747.00
JALANDHAR	41,093.00
KAPURTHALA	15,063.00
LUDHIANA	4,20,257.00
MANSA	32,242.00
SBS NAGAR	33,000.00
ROOPNAGAR	15,150.00
SAS NAGAR	17,650.00
HOSHIARPUR	17,723.00
AMRITSAR	1,12,186.00
TARNTARAN	32,080.00
SANGRUR	59,935.00
FAZILKA	33,133.00
TOTAL	10,99,208.00

ANNEXURE - 31

(Forming Part Of Balance Sheet as on 31.03.2014)

EMPLOYEES PROVIDENT FUND

NAME OF DISTRICTS	AMOUNT (Rs.)
BATHINDA	1,16,844.00
FARIDKOT	1,19,892.00
FATEGARH SAHIB	1,39,860.00
FEROZEPUR	1,59,852.00
JALANDHAR	2,19,736.00
KAPURTHALA	81,764.00
LUDHIANA	5,95,392.00
MANSA	1,34,966.00
MOGA	84,924.00
SBS NAGAR	3,36,417.00
PATIALA	1,14,707.00
ROOPNAGAR	1,32,651.00
SAS NAGAR	1,20,298.00
PATHANKOT	53,972.00
HOSHIARPUR	2,17,137.00
AMRITSAR	1,21,009.00
SANGRUR	2,53,024.00
FAZILKA	3,09,628.00
BARNALA	1,09,866.00
TARNTARAN	4,32,856.00
PLRS CELL CELL	98,218.00
GIS CELL	73,253.00
HEAD OFFICE	4,99,222.00
MUKATSAR SAHIB	96,440.00
TOTAL	46,21,928.00



ANNEXURE - 32

(Forming Part Of Balance Sheet as on 31.03.2014)

CONSULTANCY CHARGES

NAME OF DISTRICTS	AMOUNT (Rs.)
JALANDHAR	810.00
LUDHIANA	12,000.00
MOGA	1,94,521.00
PATIALA	15,000.00
HEAD OFFICE	3,11,61,464.00
TOTAL	3,13,83,795.00

ANNEXURE - 33

(Forming Part Of Balance Sheet as on 31.03.2014)

INSURANCE

NAME OF DISTRICTS	AMOUNT (Rs.)
HEAD OFFICE	62,468.00
GIS CELL	16,602.00
TOTAL	79,070.00

ANNEXURE - 34

(Forming Part Of Balance Sheet as on 31.03.2014)

INTERNET CHARGES

NAME OF DISTRICTS	AMOUNT (Rs.)
BATHINDA	1,45,764.00
FATEGARH SAHIB	1,54,444.00
FEROZEPUR	1,00,034.00
GURDASPUR	1,90,711.00
JALANDHAR	1,59,949.00
KAPURTHALA	75,888.00
LUDHIANA	3,13,584.00
MANSA	1,10,546.00
MOGA	36,814.00
SBS NAGAR	68,602.00
PATIALA	1,37,313.00
ROOPNAGAR	1,09,777.00
SAS NAGAR	31,868.00
PATHANKOT	74,742.00
HOSHIARPUR	2,02,864.00
AMRITSAR	2,28,364.00
MUKATSAR SAHIB	61,222.00
FAZILKA	72,788.00
BARNALA	72,479.00
TARNTARAN	1,34,710.00
HEAD OFFICE	3,38,215.00
SANGRUR	2,41,700.00
TOTAL	30,62,378.00



ANNEXURE - 35

(Forming Part Of Balance Sheet as on 31.03.2014)

LEGAL & PROFESSIONAL EXPENSES

NAME OF DISTRICTS	AMOUNT (Rs.)
JALANDHAR	5,500.00
LUDHIANA	21,100.00
SANGRUR	17,564.00
PLRS CELL CELL	23,520.00
HEAD OFFICE	33,708.00
BARNALA	11,000.00
TOTAL	1,12,392.00

ANNEXURE - 36

(Forming Part Of Balance Sheet as on 31.03.2014)

MEETING EXPENSES

NAME OF DISTRICTS	AMOUNT (Rs.)
BATHINDA	29,510.00
FARIDKOT	2,310.00
FATEGARH SAHIB	26,282.00
FEROZEPUR	15,812.00
KAPURTHALA	6,215.00
LUDHIANA	13,282.00
MANSA	1,879.00
MOGA	26,600.00
PATIALA	750.00
ROOPNAGAR	1,129.00
SAS NAGAR	5,438.00
HOSHIARPUR	10,000.00
AMRITSAR	4,055.00
MUKATSAR SAHIB	5,448.00
HEAD OFFICE	1,28,034.00
TOTAL	2,76,744.00

ANNEXURE - 37

(Forming Part Of Balance Sheet as on 31.03.2014)

NEWSPAPER, BOOKS & PERIODICALS

NAME OF DISTRICTS	AMOUNT (Rs.)
HEAD OFFICE	4,516.00
TOTAL	4,516.00



ANNEXURE - 38
(Forming Part Of Balance Sheet as on 31.03.2014)

OFFICE EXPENSES

NAME OF DISTRICTS	AMOUNT (Rs.)
FATEGARH SAHIB	3,32,010.00
FEROZEPUR	49,410.00
GURDASPUR	5,55,777.00
JALANDHAR	1,95,541.00
KAPURTHALA	4,41,400.00
MANSA	80,060.00
SBS NAGAR	1,99,130.00
ROOPNAGAR	2,85,954.00
SAS NAGAR	1,05,118.00
COMM. PATIALA DIV.	23,960.00
COMM. FARIDKOT DIV.	1,54,327.00
PATHANKOT	1,57,597.00
HOSHIARPUR	6,53,638.00
AMRITSAR	5,99,712.00
FAZILKA	6,38,621.00
TARNTARAN	6,73,152.00
HEAD OFFICE	2,74,981.00
MUKATSAR SAHIB	5,81,889.00
TOTAL	60,02,277.00

ANNEXURE - 39
(Forming Part Of Balance Sheet as on 31.03.2014)

PETROL OIL & LUBRICANTS

NAME OF DISTRICTS	AMOUNT (Rs.)
FATEGARH SAHIB	65,908.00
FEROZEPUR	50,224.00
JALANDHAR	87,800.00
LUDHIANA	1,59,857.00
HEAD OFFICE	7,62,151.00
PATIALA	72,850.00
PLRS CELL	75,615.00
GIS CELL CELL	8,805.00
TOTAL	12,83,210.00



ANNEXURE - 40

(Forming Part Of Balance Sheet as on 31.03.2014)

POSTAGE & STAMPS

NAME OF DISTRICTS	AMOUNT (Rs.)
BATHINDA	5,33,804.00
FARIDKOT	1,81,754.00
FEROZEPUR	70,075.00
JALANDHAR	66,648.00
LUDHIANA	1,28,697.00
MOGA	75,100.00
ROOPNAGAR	69,600.00
SAS NAGAR	75,050.00
COMM. FARIDKOT DIV.	10,000.00
COMM. FEROZEPUR DIV.	9,000.00
HEAD OFFICE	37,491.00
KAPURTHALA	53,470.00
TOTAL	13,10,689.00

ANNEXURE - 41

(Forming Part Of Balance Sheet as on 31.03.2014)

PRINTING & STATIONARY

NAME OF DISTRICTS	AMOUNT (Rs.)
BATHINDA	3,08,898.00
FARIDKOT	70,488.00
FATEGARH SAHIB	4,800.00
FEROZEPUR	3,45,439.00
JALANDHAR	2,78,011.00
LUDHIANA	4,78,573.00
MANSA	9,260.00
MOGA	1,61,008.00
NAWASHAHAR	81,085.00
PATIALA	2,07,204.00
SAS NAGAR	2,610.00
BARNALA	1,11,620.00
TARNTARAN	2,43,606.00
HEAD OFFICE	60,701.00
SANGRUR	1,90,437.00
TOTAL	25,53,740.00



ANNEXURE - 42

(Forming Part Of Balance Sheet as on 31.03.2014)

RENT

NAME OF DISTRICTS	AMOUNT (Rs.)
JALANDHAR	77,000.00
LUDHIANA	82,030.00
SBS NAGAR	15,000.00
PATIALA	1,57,100.00
TOTAL	3,31,130.00

ANNEXURE - 43

(Forming Part Of Balance Sheet as on 31.03.2014)

O & M for CLR/ ROD

NAME OF DISTRICTS	AMOUNT (Rs.)
HEAD OFFICE	10,33,35,180.17
O&M for CLR/ROD	2,85,89,988.34
TOTAL	13,19,25,168.51

ANNEXURE - 44

(Forming Part Of Balance Sheet as on 31.03.2014)

REPAIRS & MAINTENANCE

NAME OF DISTRICTS	AMOUNT (Rs.)
BATHINDA	2,06,435.00
FEROZEPUR	1,29,425.00
GURDASPUR	14,310.00
KAPURTHALA	44,300.00
LUDHIANA	19,21,995.00
MANSA	34,666.00
MOGA	63,155.00
PATIALA	2,83,061.00
HEAD OFFICE	2,63,466.00
COMM. JALANDHAR DIV.	15,334.00
TOTAL	29,76,147.00



ANNEXURE - 45
(Forming Part Of Balance Sheet as on 31.03.2014)

SALARIES

NAME OF DISTRICTS	AMOUNT (Rs.)
BATHINDA	37,81,378.00
FARIDKOT	20,77,514.00
FATEGARH SAHIB	26,34,239.00
FEROZEPUR	24,44,730.00
GURDASPUR	32,90,872.00
JALANDHAR	50,23,990.00
KAPURTHALA	24,31,076.00
LUDHIANA	77,85,211.00
MANSA	31,07,211.00
MOGA	26,38,968.00
SBS NAGAR	18,11,032.00
PATIALA	35,28,778.00
ROOPNAGAR	27,12,613.00
SAS NAGAR	33,63,625.00
COMM. JALANDHAR DIV.	1,28,000.00
COMM. PATIALA DIV.	1,44,000.00
COMM. FEROZEPUR DIV.	1,03,858.00
PATHANKOT	12,39,321.00
HOSHIARPUR	37,17,240.00
AMRITSAR	38,94,497.00
SANGRUR	46,22,158.00
FAZILKA	19,01,800.00
BARNALA	18,16,397.00
TARNTARAN	35,68,349.00
PLRS CELL	13,45,334.00
HEAD OFFICE	1,17,28,606.00
GIS CELL	15,21,873.00
MUKATSAR SAHIB	28,04,079.00
TOTAL	8,51,66,749.00



ANNEXURE - 46
(Forming Part Of Balance Sheet as on 31.03.2014)

Data Entry Expenses

NAME OF DISTRICTS	AMOUNT (Rs.)
FATEGARH SAHIB	40,23,475.78
Ferozepur	53,15,703.86
Amritsar	1,04,79,113.00
Jalandhar	82,51,864.77
Kapurthala	61,89,320.00
Moga	43,88,157.53
SBS Nagar	62,68,736.00
Patiala	1,13,25,094.00
Roopnagar	92,97,531.00
SAS Nagar	33,82,406.00
Hoshiarpur	1,27,05,668.00
Fazilka	36,00,649.00
Tarnataran	55,80,208.69
Mukatsar Sahib	12,15,866.00
Head Office (Digitization of Musavis)	25,21,860.00
Faridkot	29,25,623.00
TOTAL	9,74,71,276.63

ANNEXURE - 47
(Forming Part Of Balance Sheet as on 31.03.2014)

TECHNICAL ASSISTANCE

NAME OF DISTRICTS	AMOUNT (Rs.)
BATHINDA	9,29,200.00
FEROZEPUR	6,90,736.00
JALANDHAR	7,92,000.00
KAPURTHALA	3,45,000.00
LUDHIANA	18,000.00
MANSA	3,42,650.00
MOGA	3,18,596.00
SBS NAGAR	2,16,000.00
PATIALA	9,18,000.00
ROOPNAGAR	3,66,000.00
SAS NAGAR	3,24,000.00
PATHANKOT	1,44,000.00
HOSHIARPUR	6,54,000.00
AMRITSAR	8,79,290.00
FAZILKA	4,29,815.00
MUKATSAR SAHIB	4,26,000.00
Fatehgarh Sahib	3,15,730.00
TOTAL	81,09,017.00



ANNEXURE - 48

(Forming Part Of Balance Sheet as on 31.03.2014)

TELEPHONE EXPENSES

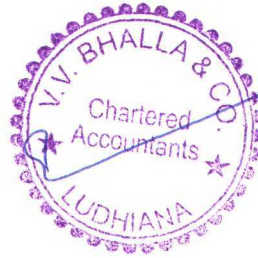
NAME OF DISTRICTS	AMOUNT (Rs.)
BATHINDA	87,396.00
GURDASPUR	1,10,900.00
MANSA	75,632.00
SBS NAGAR	57,600.00
PATIALA	1,03,291.00
COMM. JALANDHAR DIV	4,385.00
PATHANKOT	53,946.00
HOSHIARPUR	69,173.00
SANGRUR	65,500.00
MUKATSAR SAHIB	58,548.00
FAZILKA	64,651.00
TARNTARAN	70,400.00
HEAD OFFICE	1,81,860.00
GIS CELL	36,299.00
BARNALA	57,600.00
TOTAL	10,97,181.00

ANNEXURE - 49

(Forming Part Of Balance Sheet as on 31.03.2014)

TONER & CONSUMABLES

NAME OF DISTRICTS	AMOUNT (Rs.)
BATHINDA	34,389.00
JALANDHAR	7,000.00
LUDHIANA	1,27,769.00
PATIALA	18,845.00
COMM. JALANDHAR DIV.	36,842.00
BARNALA	2,050.00
PLRS CELL	36,261.00
GIS CELL	2,940.00
TOTAL	2,66,096.00



ANNEXURE - 50

(Forming Part Of Balance Sheet as on 31.03.2014)

TRAVELLING & CONVEYANCE

NAME OF DISTRICTS	AMOUNT (Rs.)
BATHINDA	99,999.00
FATEGARH SAHIB	850.00
MANSA	32,023.00
ROOPNAGAR	325.00
SAS NAGAR	54,414.00
SANGRUR	4,972.00
MUKATSAR SAHIB	1,00,226.00
GIS CELL	30,073.00
HEAD OFFICE	60,897.00
BARNALA	12,926.00
TOTAL	3,96,705.00

ANNEXURE - 51

(Forming Part Of Balance Sheet as on 31.03.2014)

MISCELLANEOUS OFFICE EXPENSES

NAME OF DISTRICTS	AMOUNT (Rs.)
BATHINDA	3,38,770.00
FARIDKOT	1,75,806.19
FEROZEPUR	6,58,667.00
GURDASPUR	15,258.00
JALANDHAR	1,08,500.00
LUDHIANA	39,926.00
MANSA	1,65,420.00
MOGA	17,552.00
SBS NAGAR	69,680.00
PATIALA	3,18,900.00
ROOPNAGAR	65,000.00
SAS NAGAR	1,96,658.00
PATHANKOT	32,595.00
HOSHIARPUR	3,724.80
BARNALA	1,16,111.00
HEAD OFFICE	45,584.29
PLRS CELL	10,292.00
GIS CELL	4,635.00
TOTAL	23,83,079.28



PUNJAB LAND RECORDS SOCIETY
Kapurthala Road, Jalandhar, Punjab

ANNEXURE-H

SCHEDULE – 1

Significant accounting policies

1. Basis of preparation

The financial statements have been prepared to comply with the mandatory Accounting Standards issued by the Institute of Chartered Accountants of India ("ICAI"). The financial statements have been prepared under the 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. Use of estimates

The preparation of society's financial statements unless specifically mentioned is in conformity with the generally accepted accounting principles 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. Revenue Recognition

Revenue is recognized on Accrual basis in accordance with Accounting Standard: 9, Revenue Recognition issued by the Institute of Chartered Accountants of India. Revenue is considered to have been accrued at the time of digitization of records.

Interest

Interest income is accounted for on receipt basis.

4. FIXED ASSETS

Fixed Assets are carried at the cost of acquisition less accumulated depreciation up to 31.03.2012.

5. Depreciation

Depreciation is not provided for this financial year.

Accounting Policies not specifically referred to herein above are consistent with generally accepted accounting principles.



SCHEDULE – 2

Notes on accounts

1. In view of there being no taxable income under Income Tax Act, 1961, no provision for income tax has been considered necessary.
2. Debit or credit balances on whatever account, are subject to confirmation from the parties.
3. In accordance with Accounting Standard (AS)- 28 on " Impairment of assets", the trusty has assessed as on the balance sheet date, whether there are any indications(listed in paragraphs 8 to 10 of the standard) with regard to the impairment of any of the assets. Based on such assessment, it has been ascertained that no potential loss is present and therefore, formal estimate of recoverable amount has not been made. Accordingly, no impairment loss has been provided in the books of account.
4. Previous year figure have been Re-grouped and Re-arranged wherever required.
5. Balance Sheet has been prepared on the basis of Cash books, Bank Statements, Registers, Bills and vouchers produced before us for our verification.
6. Bank Balance is reported as per Banks Pass Book.
7. The provisions for all known liabilities are adequate and not in excess of amount considered reasonable.

Place : LUDHIANA
Date : 15.09.2014



FOR V.V. BHALLA & CO.
Chartered Accountants

(RITI BHALLA)
Partner
M.No. 519765