RAJ GUPTA & CO.
Chartered Accountants
E-mail: carajguptaco@gmail.com
Website: www.carajguptaco.com

1839, SECTOR 22-B
Chandigarh-160022
Mob: 9815643637
Mob: 7889279571

INDEPENDENT AUDITOR'S REPORT

Punjab Urban Planning and Development Authority

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Punjab Urban Planning and Development Authority ("the Authority"), which comprise the Balance Sheet as at 31st March, 2025, the Income and Expenditure Statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, and to the best of our information and according to the Explanations given to us. the accompanying financial statements give a true and fair view of the financial position of Punjab Urban Planning and Development Authority as of 31st March, 2025 subject to "Emphasis of Matter" Paragraph, and of its financial performance for the year ended is in accordance with the cash basis of accounting as practiced by the Authority and other generally accepted accounting principles applicable in India.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India (ICAI). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of this report. We are independent of the Authority in accordance with the ethical requirements that are relevant to our audit of the financial statements in India, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to the Notes to Accounts Note Nos. 1 to 9 of the financial statements, which describe certain matters that may have a financial impact on the financial statements.

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN : 000203N

Responsibilities of Management for the Financial Statements

The management of the Authority is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework. This responsibility includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. No responsibility is assumed by us for matters of a legal nature which could entail contingent or unforeseen liabilities on the project. We will not be held responsible for loss or damage arising on account of information being concealed or any misrepresentation being made to us by the management. We have made the following key assumptions while carrying out the assignment:

- Financial information, details and other documents provide to us are materially correct and complete.
- Since we were appointed as auditors during the year, we have relied on the audited figures reported by the predecessor auditors.

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN: 000203N

RAJ GUPTA & CO.
Chartered Accountants
E-mail: carajguptaco@gmail.com
Website: www.carajguptaco.com

1839, SECTOR 22-B
Chandigarh-160022
Mob: 9815643637
Mob: 7889279571

Report on Other Legal and Regulatory Requirements

Compliance with Laws and Regulations: We have verified that Punjab Urban Planning and Development Authority has complied with the requirements of the Punjab Regional and Town Planning and Development Act, 1995.

We further report that:

(a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit;

(b) The Balance sheet and Income and Expenditure Account referred to in this report are in agreement with the books of accounts;

(c) In our opinion and to the best of our information, the Balance Sheet and Income and Expenditure Account, Financial Statement of OUVGL Account together with significant Accounting Policies and the notes on accounts attached thereto give the information as required by Punjab Regional and Town Planning and Development Act, 1995 in the manner so required and give a true and fair view subject to matters described in Emphasis of Matter Paragraph.

> (a) In the case of Balance Sheet of the state of affairs of the Authority as at 31 March, 2025
>
> (b) In the case of Income and expenditure Account of the Loss of the Authority for the year ended on that date.

For Raj Gupta & Co.
Chartered Accountants
FRN-000203N

RAJ GUPTA & CO. CA FRN: 000203N CHARTERED ACCOUNTANTS

CA Raj Kumar Gupta
Principal Partner
Membership No.: 017039

Date: 13/10/2025
UDIN: 25017039BMNZNF7002

PUNJAB URBAN PLANNING AND DEVELOPMENT AUTHORITY

PUDA Bhawan, Sector-62, Sahibzada Ajit Singh Nagar

PUDA

Balance Sheet as on 31st March, 2025

Previous Year Amount in (Rs.)	Liabilities	Schedules	Current Year Amount in (Rs.)	Previous Year Amount in (Rs.)	Asset	Schedules	Current Year Amount in (Rs.)
7,76,22,94,144	Capital Reserve	(A)	8,73,56,56,883	15,37,52,811	Fixed Assets	(E)	15,21,80,614
3,19,68,45,262	Loan and Advances	(B)	2,34,90,37,439	2,50,00,000	Investment with NICDC Ltd.		2,15,59,81,990
6,84,77,556	Deposit with PUDA	(C)	7,21,45,575	(18,29,03,994)	Works Executed	(F)	(17,97,43,608)
3,83,61,78,884	Current Liabilities & Provisions	(D)	4,27,15,48,743	6,11,02,10,744	OUVGL Work	(F-1)	4,38,04,17,438
				8,75,77,36,285	Current Assets, Loans & Advances	(G)	8,91,95,52,205
14,86,37,95,846	**TOTAL**		**15,42,83,88,640**	**14,86,37,95,846**	**TOTAL**		**15,42,83,88,640**

NOTE: Schedules and notes to accounts form an integral part of accounts

A.C.A (F&A)

CHIEF ADMINISTRATOR

VICE-CHAIRMAN

For Raj Gupta & Co.
Chartered Accountants
Regd. No. 000203N

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN 000203N

(CA Raj Kumar Gupta)
Principal Partner
M.No. 017039

Date : 13/10/2025
Place : S.A.S. Nagar
UDIN: 25017039BMNZNF7002

PUNJAB URBAN PLANNING AND DEVELOPMENT AUTHORITY
PUDA Bhawan, Sector-62, Sahibzada Ajit Singh Nagar

Income & Expenditure Account for the year ending 31st March, 2025

Previous Year Amount in (Rs.)	Particulars	Current Year Amount in (Rs.)	Previous Year Amount in (Rs.)	Particulars	Current Year Amount in (Rs.)
39,70,67,293	To Administrative & Other Expenses (As per Annexure - 1)	29,17,01,122		**By Operating Income**	
			72,92,489	Sewerage & Water Charges	56,71,183
1,23,48,932	To Depreciation (As per Schedule-E)	1,37,63,914			
			7,18,29,146	Extention Fee/ Compound Fee/	4,73,65,866
			3,33,295	Processing Fee	4,24,970
				By Interest Received	
			21,33,48,822	FDRs and savings	27,16,20,768
			2,59,10,791	Interest Others	3,22,43,269
			-	Interest on Loan given to ADA(Prior Period)*	2,83,12,880
			19,16,792	By Miscellaneous Receipts	27,42,272
			3,27,857	By Rent Received/On Booths/ ATM Rent	4,86,540
(8,84,57,034)	**To Profit for the year**	**8,34,02,712**			
32,09,59,192	**TOTAL**	**38,88,67,748**	**32,09,59,192**	**TOTAL**	**38,88,67,748**
(8,84,57,034)	**To Profit transferred to General Reserve**	**8,34,02,712**	**8,84,57,034**	By Profit brought down	**8,34,02,712**
(8,84,57,034)	**TOTAL**	**8,34,02,712**	**8,84,57,034**	**TOTAL**	**8,34,02,712**

NOTE: Schedules and notes to accounts form an integral part of accounts

Bsingh
A.C.A (F&A)

CHIEF ADMINISTRATOR

VICE-CHAIRMAN

For Raj Gupta & Co.
Chartered Accountants
Regd. No. 000203N

FRN : 000203N

CA Raj Kumar Gupta
Principal Partner
M.No. 017039

Date : 13/10/2025
Place : S.A.S. Nagar
UDIN: 25017039BMNJ2NF7002

PUDA

SCHEDULE-A

PUDA Bhawan, Sector-62, Sahibzada Ajit Singh Nagar

Capital Reserve as on 31st March, 2025

Previous Year Amount in (Rs.)		Particulars		Current Year Amount in (Rs.)
	A	**General Reserve**		
8,18,17,53,054		Balance as on 1.4.2024 (Accumulated Profit)	8,09,32,96,020	
(8,84,57,034)		Add - Profit/(Loss) during the year	8,34,02,712	
(1,63,27,01,876)		Less - Income Tax	(1,63,27,01,876)	
				6,54,39,96,856
50,00,000	B	Reserve for Staff Welfare		50,00,000
1,29,67,00,000	C	Assistance from State Govt for Repayment of Loan taken for IMC Rajpura		2,18,66,60,027
7,76,22,94,144		**TOTAL**		**8,73,56,56,883**

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN: 000203N

SCHEDULE-B

PUNJAB URBAN PLANNING AND DEVELOPMENT AUTHORITY
PUDA Bhawan, Sector-62, Sahibzada Ajit Singh Nagar

Secured Loan as on 31st March, 2025

Previous Year Amount in (Rs.)		Particulars	Current Year Amount in (Rs.)
2,71,39,05,262	1	Term Loan From Indian Bank (against Government of Punjab Guarantee)	1,82,83,39,262
48,29,40,000	2	Term Loan From HDFC Bank (against Government of Punjab Guarantee)	52,06,98,177
3,19,68,45,262		**Total(1+2)**	**2,34,90,37,439**

CHARTERED ACCOUNTANTS
FRN : 000203N

PUDA

SCHEDULE-C

PUNJAB URBAN PLANNING AND DEVELOPMENT AUTHORITY
PUDA Bhawan, Sector-62, Sahibzada Ajit Singh Nagar

Deposits with PUDA as on 31st March, 2025

Previous Year Amount in (Rs.)		Particulars	Current Year Amount in (Rs.)
5,82,07,262	1.	Earnest Money/Security from Contractors/BKos & Suppliers	6,17,14,426
81,16,240	2.	Earnest Money for OUVGL Schemes	81,16,240
11,68,640	3.	Other Securities and deposits	12,90,495
9,85,414	4.	Earnest Money and deposits from Institutions/Societies/organisa	10,24,414
6,84,77,556		**TOTAL**	**7,21,45,575**

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN : 000203N

SCHEDULE-D

PUDA

PUNJAB URBAN PLANNING AND DEVELOPMENT AUTHORITY

PUDA Bhawan, Sector-62, Sahibzada Ajit Singh Nagar

Current Liabilities & Provisions as on 31st March, 2025

Previous Year Amount in (Rs.)		Particulars	Current Year Amount in (Rs.)
		Current Liabilities :	
	1.	**Creditors & Payables:**	
1,23,02,677	(i)	Securiy Deposits from Contractors	1,27,97,218
2,04,64,54,984	(ii)	Contributory Provident Fund	2,22,67,21,130
90,86,911	**2.**	Miscellaneous Accounts (Statutory Dues & Others)	22,22,811
4,76,41,975	**3.**	Bank Overdraft	-
58,23,82,881	**4.**	External Development Charges (Payable to Competent Authority)	58,23,82,881
9,15,19,623	**5.**	Licence Fee from Colonies & Institutions	9,15,19,623
5,76,85,610	**6**	Urban Development Fund	6,76,94,310
74,28,01,235	**7**	Social Infrastructure Fund	1,05,51,18,516
76,76,317	**8**	HRD Charges	76,76,317
3,99,912	**9**	Cancer & Drug Addiction Cess	2,85,39,398
(11,48,97,640)	**10**	Cultural Cess	(11,48,97,640)
10,31,24,398	**11**	Inter Authority Balances	6,17,74,179
25,00,00,000	**12**	Loan from GMADA	25,00,00,000
3,83,61,78,884		**Total**	**4,27,15,48,743**

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN : 000203N

SCHEDULE - E

PUDA

PUNJAB URBAN PLANNING AND DEVELOPMENT AUTHORITY

PUDA Bhawan, Sector-62, Sahibzada Ajit Singh Nagar

Schedule of Fixed Assets as on 31st March, 2025

Part-A

Particulars	Gross Block				Accumulated Depreciation					Written Down Value	
	Balance as on 01.04.2024	Additions during the Year	Sale/Written off during the Year	Balance as on 31.03.2025	Depreciation Rate	Balance as on 01.04.2024	Depreciation for the Year	Depreciation written back during the Year	Balance as on 31.03.2025	Balance as on 31.03.2025	Balance as on 31.03.2024
A) FIXED ASSETS											
PUDA Building at Sec 62, Mohali	33,49,13,792	-	-	33,49,13,792	5.00%	20,32,18,700	65,84,755	-	20,98,03,455	12,51,10,337	13,16,95,092
Furniture & Fixtures	2,74,65,454	1,59,146	-	2,76,24,600	18.10%	2,55,44,811	3,76,442	-	2,59,21,253	17,03,347	19,20,643
Airconditioners	32,22,086	-	-	32,22,086	13.90%	25,79,159	89,367	-	26,68,526	5,53,561	6,42,928
Office Equipments	2,35,14,710	1,60,966		2,36,75,676	13.91%	1,42,99,226	13,04,264	-	1,56,03,490	80,72,186	92,15,484
Feroprinting Machine	1,42,617	-	-	1,42,617	13.91%	1,39,238	470	-	1,39,708	2,908	3,378
Office Partitions	2,90,38,497	-	-	2,90,38,497	13.91%	2,41,66,323	6,77,719	-	2,48,44,042	41,94,455	48,72,174
Typewriters/Duplicators	4,41,910	-	-	4,41,910	13.90%	4,35,320	916	-	4,36,236	5,674	6,590
Library Books	5,94,691	-	-	5,94,691	10.00%	4,65,135	12,956	-	4,78,091	1,16,600	1,29,556
Water Cooler	1,98,925	33,648	-	2,32,573	13.90%	1,94,572	5,282	-	1,99,854	32,719	4,353
Generating Set	12,93,983	-	-	12,93,983	13.90%	12,92,544	200	-	12,92,744	1,240	1,440
Mini Exchang PABX System	10,03,164	-	-	10,03,164	13.90%	9,39,599	8,835	-	9,48,434	54,729	63,564
Computers	3,89,88,760	-	-	3,89,88,760	40.00%	3,61,45,340	11,37,368	-	3,72,82,708	17,06,052	28,43,420
Vehicles	2,59,34,061	1,17,05,028	72,95,394	3,03,43,695	25.89%	2,42,83,409	34,38,770	72,21,945	2,05,00,234	98,43,461	16,50,652
Sub-Total (A)	48,67,52,652	1,20,58,788	72,95,394	49,15,16,046		33,37,03,377	1,36,37,344	72,21,945	34,01,18,776	15,13,97,270	15,30,49,275

PUDA

PUNJAB URBAN PLANNING AND DEVELOPMENT AUTHORITY

PUDA Bhawan, Sector-62, Sahibzada Ajit Singh Nagar

Schedule of Fixed Assets as on 31st March, 2025

Part-B

Particulars	Gross Block				Depreciation					Written Down Value	
	Balance as on 01.04.2024	Additions during the Year	Sale/Written off during the Year	Balance as on 31.03.2025	Depreciation Rate	Balance as on 01.04.2024	Depreciation for the Year	Depreciation written back during the Year	Balance as on 31.03.2025	Balance as on 31.03.2025	Balance as on 31.03.2024
B) TOOLS & PLANTS											
Project Mohali	34,87,138	2,06,378	-	36,93,516	13.91%	27,90,712	1,25,580	-	29,16,292	7,77,224	6,96,426
H.Q-1	59,272	-	-	59,272	13.91%	58,995	39	-	59,034	238	277
Procurement	47,623	-	-	47,623	13.91%	47,553	10	-	47,563	60	70
Amritsar	40,800	-	-	40,800	13.91%	34,037	941	-	34,978	5,822	6,763
Sub-Total (B)	36,34,833	2,06,378	-	38,41,211		29,31,297	1,26,570	-	30,57,867	7,83,344	7,03,536
GRAND TOTAL (A+B)	49,03,87,485	1,22,65,166	72,95,394	49,53,57,257		33,66,34,674	1,37,63,914	72,21,945	34,31,76,643	15,21,80,614	15,37,52,811

GUPTA & CO. CHARTERED ACCOUNTANTS 000203N

SCHEDULE-F

PUNJAB URBAN PLANNING AND DEVELOPMENT AUTHORITY
PUDA Bhawan, Sector-62, Sahibzada Ajit Singh Nagar

Work Executed by PUDA as on 31st March, 2025

Previous Year Amount in (Rs.)		Particulars		Current Year Amount in (Rs.)
	A	**DEPOSIT WORKS :**		
2,40,85,52,817		Works completed & in Progress	2,40,85,52,817	
46,06,947		Land for deposit works	46,06,947	
(2,31,08,21,023)		Less: Receipt of Deposit For Works	(2,31,08,21,024)	10,23,38,741
	B	**OTHER WORKS**		
38,29,28,969		Works completed & in Progress	38,31,64,835	
-		Contribution to Pb. State Development & Welfare fund	-	
3,66,15,18,719		PIMS Expenditure	3,66,73,99,287	
(4,41,54,70,225)		Less: Receipt	(4,42,08,54,272)	(37,02,90,150)
8,57,79,802	C	**MODERN INDUSTRIAL PARK, MATERWARA/IMC RAJPURA**		8,82,07,802
(18,29,03,994)		TOTAL (A+B+C)		**(17,97,43,608)**

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN : 000203N

PUDA

PUNJAB URBAN PLANNING AND DEVELOPMENT AUTHORITY

PUDA Bhawan, Sector-62, Sahibzada Ajit Singh Nagar

Financial Statement of Optimum Utilisation of Vacant Government Land Scheme (OUVGL) as on 31st March, 2025

Previous Year Amount in (Rs.)	Particulars	Current Year Amount in (Rs.)	Previous Year Amount in (Rs.)	Particulars	Current Year Amount in (Rs.)
	RECEIPTS			**EXPENDITURE**	
40,35,98,46,984	Receipt from disposal of sites	42,60,02,10,896	80,00,00,000	Advance for Land	80,00,00,000
			46,38,67,178	Interest on Loan	46,38,67,178
6,11,02,10,744	**Excess of Expenditure over Receipt**	**4,38,04,17,438**	8,39,01,75,000	Other payments made to govt.	8,39,01,75,000
-			79,38,59,795	Loan to PMIDC	79,38,59,795
			14,16,45,000	Loan to SugarFed	14,16,45,000
			51,35,310	Loan to Urban Hatt	51,35,310
			84,29,32,725	Payment to Baba Farid University Faridkot	84,29,35,931
			6,21,84,14,184	Transfer to other Departments	6,42,88,46,729
			30,91,47,625	P.I.F. Account	30,91,47,625
			1,69,19,44,627	Payments to BDA againt Chunk basis	1,69,19,44,627
			38,40,06,517	Payments to Pb. Health System Corporation	38,40,06,517
			5,62,32,82,328	Payments to DCs for Urban Infrastructure works	5,62,32,82,328
			1,21,56,43,920	Contribution to Pb. St. Dev. & Welfare fund	1,37,19,48,565
			16,05,00,000	Payments for Police Stations	16,05,00,000
			32,54,039	Misc and others	33,79,289
			20,50,00,000	Amount Paid to PIDB	20,50,00,000
			5,58,28,01,924	Amount paid for construction of Jails	5,58,28,01,924
			2,97,35,19,625	Interest on loan for construction of Jails	2,97,35,19,625
			74,69,78,430	Interest on Loan(IMC Rajpura)	74,69,78,430
			9,91,79,49,501	Works Expenditure	10,06,16,54,461
46,47,00,57,727	TOTAL	**46,98,06,28,334**	**46,47,00,57,727**	TOTAL	**46,98,06,28,334**

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN : 000203N

PUDA

PUNJAB URBAN PLANNING AND DEVELOPMENT AUTHORITY

PUDA Bhawan, Sector-62, Sahibzada Ajit Singh Nagar

Current Assets, Loans & Advances as on 31st March, 2025

Previous Year Amount in (Rs.)	Particulars		Current Year Amount in (Rs.)
	A Current Assets :		
	1 Cash and Bank Balances		
90,000	(i) Amount in Transit	5,13,85,000	
44,89,59,840	(ii) Cash in Hand / Deposit with Banks (savings/current)	1,63,17,61,826	**1,68,31,46,826**
72,49,03,488	2 Fixed Deposit with Banks/Margin Money	1,65,38,15,776	
1,95,91,11,567	3 C.P.F Deposit with Banks	2,14,69,85,532	
36,79,72,326	4 Leave Encashment Fund with LIC Of India	41,84,92,549	
87,38,766	5 Miscellaneous Accounts (Bank Guarantee/TDS Reco.)	88,67,288	
10,30,684	6 Inter Office Accounts	2,60,123	
(1,14,819)	7 Recoverable From Pb. Govt (Interest & Other Expenses)	(1,14,819)	
25,43,90,105	8 Income Tax Deducted at Source(Early years)	27,46,69,358	
1,23,05,270	9 Advances to Court	1,23,05,270	
3,83,13,04,229	10 Inventory(Land at Rajpura)	1,70,47,78,900	**6,22,00,59,976**
10,22,71,791	11 Interest accrued but not received		12,24,68,646
30,10,122	12 Recoverable from SPV (IMC Rajpura)		79,75,290
10,00,000	13 Recoverable from Gateway/ Mega Project Extn. Fees		5,18,065
7,71,49,73,369	**Sub Total (A)**		**8,03,41,68,804**
	B Loans and advances :		
34,12,42,690	1. Loan to Punjab Government		17,90,57,477
53,66,00,000	2 Advance to land Acquisition Collector for Acquisition of land for connecting the road to IMC Rajpura(Advance to LAC Mohali)		57,43,58,177
	3 Advances recoverable in cash or in kind or for value to be received (unsecured but considered good by management)		-
4,79,381	(i) Advances to Suppliers/BKOS & Contractors for material		16,50,029
(91,828)	(ii) Other Advances		(91,828)
19,84,738	(iii) Advances to Staff : For Construction		11,72,102
30,24,876	Advance to Staff : For other purpose		34,12,804
4,90,87,724	(iv) Loan to ADA Amritsar		-
	4 Security Deposits:		
2,25,448	(i) With Pb.State Power Corp.Ltd and BSNL		2,25,448
11,02,09,887	(ii) Other Security Deposits		12,55,99,193
1,04,27,62,916	**Sub Total (B)**		**88,53,83,402**
8,75,77,36,285	**Total (A+B)**		**8,91,95 52,205**

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN : 000203N

Annexure-I

PUNJAB URBAN PLANNING AND DEVELOPMENT AUTHORITY
PUDA Bhawan, Sector-62, Sahibzada Ajit Singh Nagar

Details of Administrative Expenses for the Year ending 31st March, 2025

Previous Year Amount in (Rs.)		Particulars	Current Year Amount in (Rs.)
	A.	**ADMINISTRATIVE EXPENSES**	
16,49,07,654	1	Salary & Wages	18,97,50,226
2,24,815	2	Leave Salary & Pension Contribution	(8,73,31,219)
4,06,685	3	Bonus & Ex-Gratia	2,00,000
1,36,866	4	Liveries & Uniforms	89,759
11,71,610	5	Medical Reimbursement	20,60,069
10,030	6	Fee & Honorarium	50,030
28,11,463	7	Travelling & Conveyance/ Conveyance Reimbur:	24,11,892
2,12,69,202	8	P.F. Contribution (Employer share)	1,73,38,508
5,86,90,038	9	Interest on P.F. Contribution (Employee share)	6,67,60,394
6,28,41,998	10	Interest on P.F. Contribution (Employer share)	6,97,65,126
1,75,503	11	L.T.C.	5,588
(3,28,82,324)	12	Gratuity	(69,54,804)
3,13,50,804	13	Leave Encashment	3,31,18,242
	14	Contribution to NPS(Employer Share)	14,81,988
31,11,14,344		**Sub-Total (A)**	**28,87,45,799**
	B	**OTHER EXPENSES**	
37,95,916	1	Printing & Stationery	2,51,159
4,87,624	2	Telephone & Internet Charges	6,01,155
33,669	3	Postage & Telegrams	32,734
8,20,491	4	Entertainment	11,12,955
4,61,381	5	Office Expenses/Misc / sales promotion	4,01,614
90,738	6	Newspaper & Periodicals	74,844
7,571	7	Bank Charges	33,972
42,51,609	8	Running & Maintenance of Vehicles	37,79,699
23,44,710	9	Legal Expenses	12,70,500
4,10,050	10	Auditors Remuneration	1,32,308
1,26,874	11	Insurance charges	(36,098)
3,14,00,183	12	Interest on Bank Overdraft & Borrowings	18,05,595
2,03,479	13	Repair & Maintenance of Office Equipments	1,08,556
8,12,658	14	Advertisement	21,47,591
4,34,47,684	15	Maintenance of Building	(1,61,16,708)
(38,03,273)	16	Computer Expenses	52,53,224
7,49,225	17	Professional/Consultancy charges	19,35,975
2,17,493	18	Employees Advance Written off	-
94,868	19	GST / Income Tax Expenses	1,03,171
-	20	Interest Paid on Earnest Money	63,077
8,59,52,949		**Sub-Total (B)**	**29,55,323**
39,70,67,293		**Total (A+B)**	**29,17,01,122**

RAJ GUPTA & CO.
CHARTERED ACCOUNTANTS
FRN : 000203N

14

Annexure-II

PUNJAB URBAN PLANNING AND DEVELOPMENT AUTHORITY
Balance Sheet as on 31st March, 2025

PUDA

Details of Misc Accounts for the Year ending 31st March, 2025

Previous Year Amount in (Rs.)		Particulars	Current Year Amount in (Rs.)
		Statutory dues	
	A	Duties & Taxes	
9,20,821	1	CGST	(1,09,884)
1,83,642	2	CGST 1%	-
(3,40,615)	3	GST PAYABLE	(3,44,263)
(1,910)	4	IGST	(1,910)
9,20,848	5	SGST	(1,09,857)
1,83,642	6	SGST 1%	-
65,053	7	TDS-CGST	1,13,612
65,977	8	TDS-SGST	1,13,612
19,97,459		Sub-Total (A)	(3,38,690)
	B	Others	
8,628	1	BENOVELANT FUND	8,588
17,57,647	2	CESS CHARGES	20,49,764
849	3	CONVEYANCE ADVANCE	849
1,85,209	4	COURT ATTACHMENT	31,211
-	5	EPF	630
29,43,893	6	GISP(B)	29,21,630
(83,930)	7	GISP(G)	(83,930)
2,42,280	8	GPF A/C	2,42,280
(3,47,419)	9	GPF ADVANCE	(3,47,419)
(3,74,574)	10	HBL(G)	(3,74,574)
1,72,562	11	HOUSE RENT	1,88,015
12,875	12	INTEREST ON CONV ADVANCE	12,875
(1,249)	13	INTREST ON HBL	(1,249)
-	14	TCS	(1)
18,88,112	15	SALES TAX	18,88,112
7,020	16	SUKHMANI CHARGES	7,020
48,751	17	TDS(CGST)	(4,353)
(32,22,537)	18	TDS CONTRACTORS	(69,80,872)
1,49,280	19	TDS IGST	1,50,910
26,253	20	TDS(SGST)	(4,353)
5,709	21	DEVELOPMENT TAX	-
24,59,726	22	LABOUR WELFARE CESS	16,46,000
2,760	23	AUDIT FEE PAYABLE	2,760
12,07,607	24	MEGA PROJECT	12,07,607
70,89,452		Sub-Total (B)	25,61,501
90,86,911		Total (A+B)	22,22,811

GUPTA & CO. FRN : 000203N CHARTERED ACCOUNTANTS

PUNJAB URBAN PLANNING AND DEVELOPMENT AUTHORITY
PUDA Bhawan, Sector-62, Sahibzada Ajit Singh Nagar

PUDA

Details of Miscellaneous Receipts for the Year ending 31st March, 2025

Amount in (Rs.) Previous Year	Particulars	Amount in (Rs.) Current Year
4,22,235	Enlistment fee	60,000
20,800	Sale of Enlistment Form/Tender Forms	37,076
4,95,955	Road cut charges	5,49,038
3,04,384	Map fees	5,64,903
1,55,029	House rent (Cr.)	3,12,099
106	Penalty	-
30,799	Misc Receipt	15
4,65,100	Sale of Tree/Newspaper/Periodicals/Scr	11,18,859
22,384	Collection Charges	98,418
-	Transfer Fee	1,864
19,16,792	**Total**	**27,42,272**

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN : 000203N

PUNJAB URBAN PLANNING AND DEVELOPMENT AUTHORITY S.A.S.NAGAR
PUDA Bhawan, Sector-62, Sahibzada Ajit Singh Nagar

Schedule of Deposit Works as on 31st March, 2025

Sr.No.	Name of the Scheme	Balance as on 01.04.2024	CIVIL	PUBLIC HEALTH	ELECTRICAL	MISC	Expenditure during the Year	Centage Charges	Total Expenditure during the Year	Balance as on 31.03.2025
I	II	III	IV	V	VI	VII	VIII	IX	X	XI
A	SUBSIDISED INDUSTRIAL - HOUSES									
(a)	MOHALI									
(i)	120/132 SI HOUSES	10,36,352	-	-	-	-	-	-	-	10,36,352
(ii)	114 SI HOUSES	7,83,494	-	-	-	-	-	-	-	7,83,494
I	SUB TOTAL	18,19,846	-	-	-	-	-	-	-	18,19,846
(b)	LUDHIANA									
(i)	180 SI HOUSES	13,40,600	-	-	-	-	-	-	-	13,40,600
(ii)	378 SI HOUSES	31,38,483	-	-	-	-	-	-	-	31,38,483
(iii)	210 SI HOUSES	18,05,162	-	-	-	-	-	-	-	18,05,162
(iv)	INTERNAL ROAD	61,127	-	-	-	-	-	-	-	61,127
(v)	INTERNAL ROAD	1,08,364	-	-	-	-	-	-	-	1,08,364
(vi)	INTERNAL ROAD	5,183	-	-	-	-	-	-	-	5,183
II	SUB TOTAL	64,58,919	-	-	-	-	-	-	-	64,58,919
(c)	JALANDHAR									
(i)	72 SI HOUSES	6,50,679	-	-	-	-	-	-	-	6,50,679
(ii)	108 SI HOUSES	7,57,194	-	-	-	-	-	-	-	7,57,194
(iii)	70 QUARTER IN NAWANSHAHAR	20,88,481	-	-	-	-	-	-	-	20,88,481
(iv)	WATER AND SEWERAGE	24,609	-	-	-	-	-	-	-	24,609
III	SUB TOTAL	35,20,963	-	-	-	-	-	-	-	35,20,963
(d)	AMRITSAR									
(i)	192 SI HOUSES	21,25,980	-	-	-	-	-	-	-	21,25,980
(ii)	72 SI HOUSES	4,93,312	-	-	-	-	-	-	-	4,93,312
(iii)	402 SI HOUSES	35,13,950	-	-	-	-	-	-	-	35,13,950
(iv)	INTERNAL ROADS	1,09,381	-	-	-	-	-	-	-	1,09,381
IV	SUB TOTAL	62,42,623	-	-	-	-	-	-	-	62,42,623
(e)	LAND DEVELOPMENT									
(i)	AT CHERHATA AMRITSAR	21,770	-	-	-	-	-	-	-	21,770
(ii)	AT BATALA AMRITSAR	39,750	-	-	-	-	-	-	-	39,750
V	SUB TOTAL	61,520	-	-	-	-	-	-	-	61,520
(A)	TOTAL (A)	1,81,03,871	-	-	-	-	-	-	-	1,81,03,871
B(a)	POLICE HOUSING SCHEMES									
(i)	60 NO.s P.H.. AT JALANDHAR PAP	1,10,44,380	-	-	-	-	-	-	-	1,10,44,380
(ii)	90 NO.s P.H.. AT JAHAN KHELAN	1,55,50,713	-	-	-	-	-	-	-	1,55,50,713
(iii)	54 NO.s P.H.. KAPURTHALA	1,05,71,346	-	-	-	-	-	-	-	1,05,71,346
(iv)	18 NO.s P.H.. AT GHARINDA	25,78,766	-	-	-	-	-	-	-	25,78,766
(v)	42 NO.s P.H.. E-DIVISION, AMRITSAR	71,65,001	-	-	-	-	-	-	-	71,65,001
(vi)	60 NO.s P.H.. AT GURDASPUR	73,44,352	-	-	-	-	-	-	-	73,44,352
(vii)	12/24 NO.s P.H.. AT RAMDAS	25,77,571	-	-	-	-	-	-	-	25,77,571
(viii)	12 NO.s P.H.. AT SHRI HARGOBINDPUR	23,73,840	-	-	-	-	-	-	-	23,73,840
(ix)	12 NO.s P.H.. AT VEEROWAL	23,41,726	-	-	-	-	-	-	-	23,41,726
(x)	12 NO.s P.H.. AT FATEHGARH CHURRIAN	16,18,523	-	-	-	-	-	-	-	16,18,523
(xi)	108 NO.s P.H.. AT KAPURTHALA	1,81,01,845	-	-	-	-	-	-	-	1,81,01,845
(xii)	18 NO.s P.H.. AT DINA NAGAR	21,55,706	-	-	-	-	-	-	-	21,55,706
(xiii)	12 NO.s P.H.. AT BEAS	25,21,825	-	-	-	-	-	-	-	25,21,825
(xiv)	12 NO.s P.H.. AT LOPOKE	24,49,739	-	-	-	-	-	-	-	24,49,739
(xv)	18 NO.s P.H.. AT TARAN TARAN	22,05,686	-	-	-	-	-	-	-	22,05,686
(xvi)	12 NO.s P.H.. AT SARHALI	17,98,768	-	-	-	-	-	-	-	17,98,768
(xvii)	18 NO.s P.H.. AT KHEM KARAN	32,14,894	-	-	-	-	-	-	-	32,14,894

(xviii)	12 NO.s P.H.. AT GHALL KHURD	23,71,071	-	-	-	-	-	-	-	23,71,071
(xix)	12 NO.s P.H.. AT P.S. SADAR, FAZILKA	17,99,792	-	-	-	-	-	-	-	17,99,792
(xx)	12 NO.s P.H.. AT MAMDOT	17,01,424	-	-	-	-	-	-	-	17,01,424
(xxi)	27 P. H. AT MUKATSAR	56,89,003	-	-	-	-	-	-	-	56,89,003
(xxii)	12 NO.s P.H.. AT KHUIAN SARVER	26,31,951	-	-	-	-	-	-	-	26,31,951
(xxiii)	24 NO.s P.H.. AT JALALA BAD	39,27,091	-	-	-	-	-	-	-	39,27,091
(xxiv)	12 NO.s P.H.. CITY FAZILKA	19,08,381	-	-	-	-	-	-	-	19,08,381
(xxv)	120 NO.s P.H.. AT FEROZEPUR	1,93,05,518	-	-	-	-	-	-	-	1,93,05,518
(xxvi)	78 NO.s P.H.. AT FEROZEPUR	1,09,75,383	-	-	-	-	-	-	-	1,09,75,383
(xxvii)	18 NO.s P.H.. AT GURU HARSAHAI	32,06,344	-	-	-	-	-	-	-	32,06,344
(xxviii)	12 NO.s P.H.. AT DHARAMKOT	20,86,999	-	-	-	-	-	-	-	20,86,999
(xxix)	48/72 NO.s P.H.. AT ABOHAR	88,36,943	-	-	-	-	-	-	-	88,36,943
(xxx)	12 NO.s P.H.. AT MAKHU	2,21,391	-	-	-	-	-	-	-	2,21,391
(xxxi)	120 NO.s P.H.. AT PHILLOUR	1,55,56,457	-	-	-	-	-	-	-	1,55,56,457
(xxxii)	12 NO.s P.H.. AT RAI - KOT	21,62,398	-	-	-	-	-	-	-	21,62,398
(xxxiii)	48 NO.s P.H.. AT KHANNA	63,99,087	-	-	-	-	-	-	-	63,99,087
(xxxiv)	24 NO.s P.H.. AT DAKHAN	40,00,780	-	-	-	-	-	-	-	40,00,780
(xxxv)	120 NO.s P.H.. AT LUDHIANA	1,63,78,936	-	-	-	-	-	-	-	1,63,78,936
(xxxvi)	18 NO.s P.H.. AT SUDHAR	22,37,931	-	-	-	-	-	-	-	22,37,931
(xxxvii)	12 NO.s P.H. HOUSES, NANGAL	10,41,242	-	-	-	-	-	-	-	10,41,242
(xxxviii)	18 NO.s P.H. HOUSES, NANGAL	26,30,858	-	-	-	-	-	-	-	26,30,858
B(b)	OTHERS									
(i)	LUDHIANA	1,32,50,314	-	-	-	-	-	-	-	1,32,50,314
(ii)	JALANDHAR	1,25,55,506	-	-	-	-	-	-	-	1,25,55,506
(iii)	AMRITSAR	7,07,43,085	-	-	-	-	-	-	-	7,07,43,085
(iv)	BATHINDA	81,48,566	-	-	-	-	-	-	-	81,48,566
(v)	PATIALA/SANGRUR	2,26,32,316	-	-	-	-	-	-	-	2,26,32,316
(vi)	ESTATE SERVICES POLICE LINE, FEROZEPUR	68,748	-	-	-	-	-	-	-	68,748
(vii)	HOSHIARPUR	46,68,436	-	-	-	-	-	-	-	46,68,436
(viii)	ROPAR	11,000	-	-	-	-	-	-	-	11,000
(ix)	12 NO. HOUSES ,MORINDA	16,42,966	-	-	-	-	-	-	-	16,42,966
(x)	KAPURTHALA	98,13,043	-	-	-	-	-	-	-	98,13,043
(B)	TOTAL (B)	35,42,17,643	-	-		-	-	-	-	35,42,17,643
C (a)	RENTAL HOUSING SCHEMES									
(i)	LUDHIANA	6,01,00,817	-	-	-	-	-	-	-	6,01,00,817
(ii)	JALANDHAR (KAPURTHALA)	1,60,91,193	-	-	-	-	-	-	-	1,60,91,193
(iii)	10 NO.s R.H. KAPURTHALA	30,03,954	-	-	-	-	-	-	-	30,03,954
(iv)	PATIALA	4,18,937	-	-	-	-	-	-	-	4,18,937
(v)	BATHINDA	86,18,360	-	-	-	-	-	-	-	86,18,360
(vi)	FEROZEPUR/C-II LUDHIANA.	2,30,04,759	-	-	-	-	-	-	-	2,30,04,759
(vii)	HOSHIARPUR	10,65,973	-	-	-	-	-	-	-	10,65,973
(viii)	12 NO.s R.H. HOSHIARPUR	28,89,564	-	-	-	-	-	-	-	28,89,564
(ix)	228 NO.s R.H. SANGRUR	3,45,87,490	-	-	-	-	-	-	-	3,45,87,490
(x)	AMRITSAR	5,63,794	-	-	-	-	-	-	-	5,63,794
I	SUB TOTAL	15,03,44,841	-	-		-	-	-	-	15,03,44,841
C(b)	RENTAL HOUSES AT CHANDIGARH									
	SECTOR 39-C CHANDIGARH									
(i)	96 NO. HOUSES	1,22,49,118	-	-	-	-	-	-	-	1,22,49,118
(ii)	174 NO. HOUSES GROUP - 2	1,81,65,985	-	-	-	-	-	-	-	1,81,65,985
(iii)	174 NO. HOUSES GROUP - 3	1,95,08,156	-	-	-	-	-	-	-	1,95,08,156
(iv)	(36+42) 78 NO. HOUSES CAT-III	1,36,01,503	-	-	-	-	-	-	-	1,36,01,503
(v)	(36+60+36)123/132 NO. HOUSES	1,95,47,230	-	-	-	-	-	-	-	1,95,47,230
	SECTOR 39-D CHANDIGARH									
(i)	66 NO. HOUSES	59,93,206	-	-	-	-	-	-	-	59,93,206
(ii)	72 NO. HOUSES CAT- 2	55,15,635	-	-	-	-	-	-	-	55,15,635
(iii)	72 NO. HOUSES CAT- 3	55,63,511	-	-	-	-	-	-	-	55,63,511
(iv)	84 NO. HOUSES	57,01,056	-	-	-	-	-	-	-	57,01,056
(v)	(36+36) HOUSES	63,03,339	-	-	-	-	-	-	-	63,03,339
(vi)	58 NO. OFFICERS FLAT	3,46,70,766	-	-	-	-	-	-	-	3,46,70,766
(vii)	32 NO. OFFICERS FLAT	1,76,57,851	-	-	-	-	-	-	-	1,76,57,851
(viii)	64 NO. FLAT SECTOR - 38	63,65,474	-	-	-	-	-	-	-	63,65,474

RAJ GUPTA & CO. ★ CHARTERED ACCOUNTANTS ★ FRN : 000203N

(ix)	40 NOS. OFFICERS FLAT, SEC-24-B.	80,38,515	-	-	-	-	-	-	-	80,38,515
(x)	48 OFFICERS FLAT, SEC- 42-B,	2,54,16,720	-	-	-	-	-	-	-	2,54,16,720
(xi)	80/96 HOUSES, SEC-63	1,69,93,226	-	-	-	-	-	-	-	1,69,93,226
(xii)	30 PGI, SEC-12, (OLD)	77,08,738	-	-	-	-	-	-	-	77,08,738
(xiii)	30 PGI, SEC-12, (NEW)	1,10,47,318	-	-	-	-	-	-	-	1,10,47,318
(xiv)	LAND SCAPING WORK IN PCA, HORT. MOHALI	3,87,562	-	-	-	-	-	-	-	3,87,562
(xv)	CONST OF BUS STAND NEAR MILK PLANT MOHALI	76,750	-	-	-	-	-	-	-	76,750
(xvi)	CONST. OF BAL BHAWAN SEC 59 PH IV MOHALI	1,07,46,291	-	-	-	-	-	-	-	1,07,46,291
(xvii)	SECTOR 48	2,58,296	-	-	-	-	-	-	-	2,58,296
II	**SUB TOTAL**	**25,15,16,244**	-	-		-	-	-	-	**25,15,16,244**
C(c)	**MINISTERIAL HOUSES AT CHANDIGARH**									
(i)	15 NO. MINISTER HOUSES SECTOR 39-A	4,01,80,549	-	-	-	-	-	-	-	4,01,80,549
(ii)	31 NO. SENIOR OFFICERS HOUSES SEC. 39-A	5,19,46,982	-	-	-	-	-	-	-	5,19,46,982
(iii)	CONSTRUCTION OF INTERNAL ROADS SEC.39-A	11,95,348	-	-	-	-	-	-	-	11,95,348
(iv)	CONST. OF POLICE BARACKS SEC. 39-A	43,26,048	-	-	-	-	-	-	-	43,26,048
(v)	CONSTRUCTION OF GUEST HOUSE SECTOR 39-A	74,86,220	-	-	-	-	-	-	-	74,86,220
(vi)	PROVIDING STREET LIGHT SECTOR 39-A	8,31,234	-	-	-	-	-	-	-	8,31,234
III	**SUB TOTAL**	**10,59,66,381**	-	-		-	-	-	-	**10,59,66,381**
							-			
(C)	**TOTAL (C)**	**50,78,27,466**	-	-		-	-	-	-	**50,78,27,466**
D	**NAVODYA VIDYALAYA**									
	MASITAN									
	PHASE - 1									
(i)	GROUP - 1	23,86,447	-	-	-	-	-	-	-	23,86,447
(ii)	GROUP - 2	32,49,934	-	-	-	-	-	-	-	32,49,934
(iii)	GROUP - 3	50,28,570	-	-	-	-	-	-	-	50,28,570
(iv)	GROUP - 4	21,64,727	-	-	-	-	-	-	-	21,64,727
(v)	BOUNDARY WALL	9,48,901	-	-	-	-	-	-	-	9,48,901
(vi)	INTERNAL ROADS	13,374	-	-	-	-	-	-	-	13,374
(vii)	SUPPLY & FIXING TRUSSES , GR-1	5,00,606	-	-	-	-	-	-	-	5,00,606
(viii)	INTERNAL W/S & SEW. CHARGES	29,20,201	-	-	-	-	-	-	-	29,20,201
(ix)	MEGA PROJECT SURVEY WORK	9,85,975	-	-	-	-	-	-	-	9,85,975
(x)	BULK SUPPLY CONNECTIONS	4,43,425	-	-	-	-	-	-	-	4,43,425
(xi)	EXTERNAL STREET LIGHT	3,64,285	-	-	-	-	-	-	-	3,64,285
	PHASE - 2									
(i)	SCHOOL BUILDING	15,06,405	-	-	-	-	-	-	-	15,06,405
(ii)	DOOR MATIARY	37,59,015	-	-	-	-	-	-	-	37,59,015
(iii)	INTERNAL W/S & SEW. CHARGES	1,98,427	-	-	-	-	-	-	-	1,98,427
	BARING KHERA									
	PHASE - 1									
(i)	GROUP - 1	23,62,425	-	-	-	-	-	-	-	23,62,425
(ii)	GROUP - 2	28,01,544	-	-	-	-	-	-	-	28,01,544
(iii)	GROUP - 3	48,33,484	-	-	-	-	-	-	-	48,33,484
(iv)	GROUP - 4	17,37,795	-	-	-	-	-	-	-	17,37,795
(v)	STREET LIGHT	3,40,251	-	-	-	-	-	-	-	3,40,251
(vi)	BULK SUPPLY CONNECTIONS	2,47,149	-	-	-	-	-	-	-	2,47,149
(vii)	ESTATE SERVICES	19,30,041	-	-	-	-	-	-	-	19,30,041
	PHASE - 2									
(i)	SCHOOL BUILDING	15,56,084	-	-	-	-	-	-	-	15,56,084
(ii)	DOOR MATIARY	36,58,467	-	-	-	-	-	-	-	36,58,467
(iii)	INTERNAL ROADS	3,38,836	-	-	-	-	-	-	-	3,38,836
(iv)	BOUNDRY WALL	9,35,046	-	-	-	-	-	-	-	9,35,046
(v)	ESTATE SERVICES	1,07,444	-	-	-	-	-	-	-	1,07,444
	LONGOWAL									
	PHASE - 1									
(i)	GROUP - 1	23,31,100	-	-	-	-	-	-	-	23,31,100
(ii)	GROUP - 2	35,20,099	-	-	-	-	-	-	-	35,20,099
(iii)	GROUP - 3	49,33,840	-	-	-	-	-	-	-	49,33,840
(iv)	GROUP - 4	25,31,265	-	-	-	-	-	-	-	25,31,265
(v)	STREET LIGHT	4,04,271	-	-	-	-	-	-	-	4,04,271
(vi)	BULK SUPPLY CONNECTIONS	3,35,219	-	-	-	-	-	-	-	3,35,219
(vii)	ESTATE SERVICES	17,20,363	-	-	-	-	-	-	-	17,20,363

(viii)	INTERNAL ROADS	4,48,197	-	-	-	-	-	-	-	4,48,197
(ix)	BOUNDARY WALL	10,21,445	-	-	-	-	-	-	-	10,21,445
	PHASE - 2									
(i)	SCHOOL BUILDING	16,48,515	-	-	-	-	-	-	-	16,48,515
(ii)	DOOR MATIARY	35,42,126	-	-	-	-	-	-	-	35,42,126
(iii)	ESTATE SERVICES	87,409	-	-	-	-	-	-	-	87,409
	SANDHAWAN									
	PHASE I									
(i)	GROUP - I	21,95,096	-	-	-	-	-	-	-	21,95,096
(ii)	GROUP - II	28,53,444	-	-	-	-	-	-	-	28,53,444
(iii)	GROUP - III	47,35,286	-	-	-	-	-	-	-	47,35,286
(iv)	GROUP - IV	18,57,810	-	-	-	-	-	-	-	18,57,810
(v)	COMMAN	78,984	-	-	-	-	-	-	-	78,984
(vi)	INTERNAL ROAD BOUNDRY WALL & SUB STAT.	21,51,416	-	-	-	-	-	-	-	21,51,416
(vii)	BULK SUPPLY CONNECTIONS	7,78,737	-	-	-	-	-	-	-	7,78,737
(viii)	EXTERNAL STREET LIGHT	3,42,025	-	-	-	-	-	-	-	3,42,025
(ix)	ESTATE SERVICES	18,15,543	-	-	-	-	-	-	-	18,15,543
	PHASE II									
(i)	PROV. E. I. PH- II	27,475	-	-	-	-	-	-	-	27,475
(ii)	DORMATIORY, PH- II	28,65,099	-	-	-	-	-	-	-	28,65,099
(iii)	SCHOOL BUILDING PHASE- II	15,09,044	-	-	-	-	-	-	-	15,09,044
(iv)	ESTATE SERVICES	64,701	-	-	-	-	-	-	-	64,701
(D)	TOTAL (D)	8,91,17,368	-	-	-	-	-	-	-	8,91,17,368
E	HOUSES FOR SAFAI SEWAK AND KHOKHAS									
(i)	AMRITSAR	15,92,626	-	-	-	-	-	-	-	15,92,626
(E)	TOTAL (E)	15,92,626	-	-	-	-	-	-	-	15,92,626
F	RURAL HOUSES									
(a)	PHASE I									
(i)	AMRITSAR	50,09,059	-	-	-	-	-	-	-	50,09,059
(ii)	LUDHIANA	35,45,517	-	-	-	-	-	-	-	35,45,517
(iii)	PATIALA	27,77,607	-	-	-	-	-	-	-	27,77,607
(iv)	SANGRUR	53,21,920	-	-	-	-	-	-	-	53,21,920
(v)	FEROZEPUR	12,17,364	-	-	-	-	-	-	-	12,17,364
(vi)	JALANDHAR	40,84,685	-	-	-	-	-	-	-	40,84,685
I	SUB TOTAL	2,19,56,153	-	-	-	-	-	-	-	2,19,56,153
(b)	PHASE II									
(i)	AMRITSAR	23,89,148	-	-	-	-	-	-	-	23,89,148
(ii)	HOSHIARPUR	34,77,188	-	-	-	-	-	-	-	34,77,188
(iii)	S.A.S NAGAR (C-II)	7,58,767	-	-	-	-	-	-	-	7,58,767
(iv)	PATIALA	53,70,899	-	-	-	-	-	-	-	53,70,899
(v)	SANGRUR	4,35,060	-	-	-	-	-	-	-	4,35,060
(vi)	FEROZEPUR	26,42,398	-	-	-	-	-	-	-	26,42,398
(vii)	JALANDHAR	50,58,638	-	-	-	-	-	-	-	50,58,638
(viii)	BATHINDA	84,51,674	-	-	-	-	-	-	-	84,51,674
II	SUB TOTAL	2,85,83,772	-	-	-	-	-	-	-	2,85,83,772
(c)	PHASE -III (PART-I)									
(i)	S.A.S. NAGAR (C-II)	3,04,053	-	-	-	-	-	-	-	3,04,053
(ii)	PATIALA	2,90,236	-	-	-	-	-	-	-	2,90,236
(iii)	SANGRUR	4,83,573	-	-	-	-	-	-	-	4,83,573
(iv)	JALANDHAR	1,09,60,475	-	-	-	-	-	-	-	1,09,60,475
(v)	BATHINDA	10,15,359	-	-	-	-	-	-	-	10,15,359
III	SUB TOTAL	1,30,53,695	-	-	-	-	-	-	-	1,30,53,695
F	PHASE -III (PART-II)									
(i)	AMRITSAR	19,52,945	-	-	-	-	-	-	-	19,52,945
(ii)	HOSHIARPUR	35,46,273	-	-	-	-	-	-	-	35,46,273
(iii)	FEROZEPUR	48,28,190	-	-	-	-	-	-	-	48,28,190
(iv)	JALANDHAR	7,63,471	-	-	-	-	-	-	-	7,63,471
IV	SUB TOTAL	1,10,90,879	-	-	-	-	-	-	-	1,10,90,879
(e)	PHASE-III (PART-III)									
(i)	AMRITSAR	14,52,772	-	-	-	-	-	-	-	14,52,772

GUPTA & CO.
CHARTERED ACCOUNTANTS
FRN : 000203N

20

(ii)	LUDHIANA	61,91,844	-	-	-	-	-	-	-	61,91,844
(iii)	FEROZEPUR	19,96,252	-	-	-	-	-	-	-	19,96,252
(iv)	JALANDHAR	8,31,550	-	-	-	-	-	-	-	8,31,550
V	SUB TOTAL	1,04,72,417	-	-		-	-	-	-	1,04,72,417
(f)	PHASE -IV (PART -A)									
(i)	AMRITSAR	50,42,182	-	-	-	-	-	-	-	50,42,182
(ii)	HOSHIARPUR	67,61,870	-	-	-	-	-	-	-	67,61,870
(iii)	JALANDHAR	29,83,383	-	-	-	-	-	-	-	29,83,383
(iv)	HOSHIARPUR	1,071	-	-	-	-	-	-	-	1,071
VI	SUB TOTAL	1,47,88,506	-	-		-	-	-	-	1,47,88,506
(g)	PHASE -IV (PART-B)									
(i)	AMRITSAR	54,00,013	-	-	-	-	-	-	-	54,00,013
(ii)	FEROZEPUR	29,52,007	-	-	-	-	-	-	-	29,52,007
(iii)	JALANDHAR	51,37,145	-	-	-	-	-	-	-	51,37,145
(iv)	HOSHIARPUR	8,40,008	-	-	-	-	-	-	-	8,40,008
VII	SUB TOTAL	1,43,29,173	-	-		-	-	-	-	1,43,29,173
(h)	PHASE-IV (PART-C)									
(i)	PATIALA	74,95,595	-	-	-	-	-	-	-	74,95,595
(ii)	FEROZEPUR	17,60,074	-	-	-	-	-	-	-	17,60,074
(iii)	BATHINDA	55,04,449	-	-	-	-	-	-	-	55,04,449
VIII	SUB TOTAL	1,47,60,119	-	-		-	-	-	-	1,47,60,119
	PHASE-IV (PART-D)									
(i)	S.A.S. NAGAR (C-II)	18,21,858	-	-	-	-	-	-	-	18,21,858
(ii)	LUDHIANA	92,21,464	-	-	-	-	-	-	-	92,21,464
(iii)	PATIALA	54,24,483	-	-	-	-	-	-	-	54,24,483
IX	SUB TOTAL	1,64,67,805	-	-		-	-	-	-	1,64,67,805
(j)	PHASE-V (PART-I)									
(i)	BATHINDA	19,58,070	-	-	-	-	-	-	-	19,58,070
(ii)	FEROZEPUR	19,81,271	-	-	-	-	-	-	-	19,81,271
(iii)	PATIALA	5,23,595	-	-	-	-	-	-	-	5,23,595
X	SUB TOTAL	44,62,936	-	-		-	-	-	-	44,62,936
(k)	PHASE-V (PART-II)									
(i)	PATIALA	8,69,223	-	-	-	-	-	-	-	8,69,223
(ii)	S.A.S. NAGAR (C-II)	2,47,646	-	-	-	-	-	-	-	2,47,646
(iii)	LUDHIANA	19,79,542	-	-	-	-	-	-	-	19,79,542
XI	SUB TOTAL	30,96,411	-	-		-	-	-	-	30,96,411
(l)	PHASE-V (PART-III)									
(i)	JALANDHAR	3,67,633	-	-	-	-	-	-	-	3,67,633
(ii)	HOSHIARPUR	3,34,528	-	-	-	-	-	-	-	3,34,528
(iii)	AMRITSAR	33,17,977	-	-	-	-	-	-	-	33,17,977
XII	SUB TOTAL	40,20,138	-	-		-	-	-	-	40,20,138
(m)	PHASE-VI									
(i)	HEAD OFFICE	5,500	-	-	-	-	-	-	-	5,500
(ii)	PATIALA/SANGRUR	6,18,082	-	-	-	-	-	-	-	6,18,082
(iii)	PATIALA	4,97,447	-	-	-	-	-	-	-	4,97,447
XIII	SUB TOTAL	11,21,029	-	-		-	-	-	-	11,21,029
(n)	RURAL HOUSES OTHERS						-		-	
(i)	AMRITSAR	1,81,626	-	-	-	-	-	-	-	1,81,626
(ii)	FEROZEPUR	32,920	-	-	-	-	-	-	-	32,920
(iii)	PATIALA/SANGRUR	88,462	-	-	-	-	-	-	-	88,462
(iv)	JALANDHAR	22,97,363	-	-	-	-	-	-	-	22,97,363
(v)	BATHINDA	4,17,231	-	-	-	-	-	-	-	4,17,231
(vi)	LUDHIANA	(32,085)	-	-	-	-	-	-	-	(32,085)
(vii)	PATIALA	1,99,937	-	-	-	-	-	-	-	1,99,937
(viii)	HOSHIARPUR	769	-	-	-	-	-	-	-	769
(ix)	MISCELLANEOUS JALANDHAR	7	-	-	-	-	-	-	-	7
(x)	S.A.S. NAGAR (C-I)	(660)	-	-	-	-	-	-	-	(660)
XIV	SUB TOTAL	31,85,570	-	-		-	-	-	-	31,85,570
(o)	RURAL HOUSES DRAINS AND PAVEMENTS OF STREETS & INSTALLATION OF HAND PUMPS									
(i)	AMRITSAR	9,39,694	-	-	-	-	-	-	-	9,39,694
(ii)	FEROZEPUR	6,03,842	-	-	-	-	-	-	-	6,03,842
(iii)	S.A.S. NAGAR (C-II)	1,05,232	-	-	-	-	-	-	-	1,05,232

GUPTA & CO. CA FRN : 000203N CHARTERED ACCOUNTANTS

(iv)	SANGRUR	8,03,182	-	-	-	-	-	-	-	8,03,182
(v)	LUDHIANA	8,88,643	-	-	-	-	-	-	-	8,88,643
(vi)	BATHINDA	14,62,471	-	-	-	-	-	-	-	14,62,471
(vii)	PATIALA	7,85,815	-	-	-	-	-	-	-	7,85,815
(viii)	HOSHIARPUR	4,36,003	-	-	-	-	-	-	-	4,36,003
XV	SUB TOTAL	60,24,882	-	-		-	-	-	-	60,24,882
(F)	TOTAL (F)	16,74,13,485	-	-		-	-	-	-	16,74,13,485
G(a)	FOCAL POINT PHASE -I									
(i)	PATIALA	36,23,228	-	-	-	-	-	-	-	36,23,228
(ii)	LUDHIANA	17,49,539	-	-	-	-	-	-	-	17,49,539
(iii)	AMRITSAR	55,88,335	-	-	-	-	-	-	-	55,88,335
(iv)	FEROZEPUR	32,83,736	-	-	-	-	-	-	-	32,83,736
(v)	S.A.S NAGAR (C-II)	16,21,440	-	-	-	-	-	-	-	16,21,440
(vi)	PATIALA/SANGRUR	33,68,745	-	-	-	-	-	-	-	33,68,745
(vii)	BATHINDA	26,82,501	-	-	-	-	-	-	-	26,82,501
(viii)	JALANDHAR	32,34,889	-	-	-	-	-	-	-	32,34,889
(ix)	HOSHIARPUR	29,72,025	-	-	-	-	-	-	-	29,72,025
I	SUB TOTAL	2,81,24,439	-	-		-	-	-	-	2,81,24,439
(b)	FOCAL POINTS OTHERS									
(i)	AMRITSAR	81,609	-	-	-	-	-	-	-	81,609
(ii)	PATIALA	4,642	-	-	-	-	-	-	-	4,642
(iii)	LUDHIANA	39,185	-	-	-	-	-	-	-	39,185
(iv)	HOSHIARPUR	1,360	-	-	-	-	-	-	-	1,360
(v)	PATIALA/SANGRUR	2,78,338	-	-	-	-	-	-	-	2,78,338
(vi)	BATHINDA	67,694	-	-	-	-	-	-	-	67,694
II	SUB TOTAL	4,72,828	-	-	-	-	-	-	-	4,72,828
(G)	TOTAL (G)	2,85,97,266	-	-	-	-	-	-	-	2,85,97,266
H	HEALTH CENTRE									
(i)	AMRITSAR	15,92,245	-	-	-	-	-	-	-	15,92,245
(ii)	LUDHIANA	7,54,704	-	-	-	-	-	-	-	7,54,704
(iii)	JALANDHAR	12,76,839	-	-	-	-	-	-	-	12,76,839
(iv)	HOSHIARPUR	8,28,521	-	-	-	-	-	-	-	8,28,521
(v)	PATIALA/SANGRUR	7,59,297	-	-	-	-	-	-	-	7,59,297
(vi)	FEROZEPUR	9,52,265	-	-	-	-	-	-	-	9,52,265
(vii)	S.A.S.NAGAR (C-II)	5,24,434	-	-	-	-	-	-	-	5,24,434
(viii)	PATIALA	4,46,740	-	-	-	-	-	-	-	4,46,740
(ix)	BATHINDA	6,08,607	-	-	-	-	-	-	-	6,08,607
(H)	TOTAL (H)	77,43,653	-	-	-	-	-	-	-	77,43,653
I	BBMB HOUSES AT SEC-36, CHANDIGARH									
(i)	56 HOUSES GROUP I	52,36,001	-	-	-	-	-	-	-	52,36,001
(ii)	31 HOUSES GROUP II	38,23,760	-	-	-	-	-	-	-	38,23,760
(iii)	14+4 HOUSES GROUP III	36,82,115	-	-	-	-	-	-	-	36,82,115
(iv)	20 HOUSES GROUP IV	33,81,229	-	-	-	-	-	-	-	33,81,229
(v)	PH WORKS	8,44,282	-	-	-	-	-	-	-	8,44,282
((I))	TOTAL (I)	1,69,67,388	-	-		-	-	-	-	1,69,67,388
J	HORTICULTURE DIVISION									
(i)	LAND SCAPING (JALANDHAR)	4,24,361	-	-	-	-	-	-	-	4,24,361
(J)	TOTAL (J)	4,24,361	-	-		-	-	-	-	4,24,361
K	MEDICAL COLLEGE JALANDHAR	2,82,961					-		-	2,82,961
(i)	ALTERATION AT RDDL JALLANDHAR	13,78,487	-	-	-	-	-	-	-	13,78,487
(ii)	ROAD PHASE-II JALLANDHAR	29,42,634	-	-	-	-	-	-	-	29,42,634
(iii)	1200 MM RCC PIPE OF PB. W/S & SEW. BD JAL	15,32,216	-	-	-	-	-	-	-	15,32,216
(K)	TOTAL (K)	61,36,298	-	-		-	-	-	-	61,36,298
L	EXPENDITURE ON PROJECTS									
(i)	SPORTS COMPLEX, SEC. 63, MOHALI	13,46,02,383	-	-	-	-	-	-	-	13,46,02,383
(ii)	INDOOR STADIUM MOGA	3,69,46,629	-	-	-	-	-	-	-	3,69,46,629
(iii)	MARTIAL ARTS SPORTS COMPLEX, APS.	13,08,41,481	-	-	-	-	-	-	-	13,08,41,481
(iv)	G.N.D. LIBRARY	(29,102)	-	-	-	-	-	-	-	(29,102)
(v)	BUS STAND, JAGRAON	3,50,22,036	-	-	-	-	-	-	-	3,50,22,036
(vi)	DEPOSIT WORK KAPURTHALA/SULTANPUR LODHI	9,24,933	-	-	-	-	-	-	-	9,24,933

GUPTA & CO. FRN: 000203N CHARTERED ACCOUNTANTS

(vii)	RDDL BUILDING JALANDHAR	46,71,452	-	-	-	-	-	-	-	46,71,452
(viii)	DISTT. SAVING OFFICER JALANDHAR	1,01,298	-	-	-	-	-	-	-	1,01,298
(ix)	CONST. OF VVIP GUEST HOUSE SEC-6 CHD.	3,28,59,167	-	-	-	-	-	-	-	3,28,59,167
(x)	P&f barbed wire fencing as Semen Bank Ropar	1,93,900	-	-	-	-	-	-	-	1,93,900
(xi)	SUGAR FED OFFICE BLOCK SEC-54.MOHALI	11,440	-	-	-	-	-	-	-	11,440
(xii)	SPORTS STADIUM AT SUJANPUR	12,29,583	-	-	-	-	-	-	-	12,29,583
(xiii)	CONST. OF B.W IN REG. SPINAL INJURY SEC.70	10,48,304	-	-	-	-	-	-	-	10,48,304
(xiv)	VIP AIR CRAFT HANGER	10,42,528	-	-	-	-	-	-	-	10,42,528
(xv)	NEW BUS STAND LUDHIANA	14,34,908	-	-	-	-	-	-	-	14,34,908
(xvi)	WORKS AT APS& KIRATPUR SAHIB	3,40,96,304	-	-	-	-	-	-	-	3,40,96,304
(xvii)	RENOVATION OF SAMADHI OF SAHEED BEANT SING	5,88,521	-	-	-	-	-	-	-	5,88,521
(xviii)	EDUSAT SOCIETY SEC. 34 CHD. AND SEC 62 MOHAL	58,24,450	-	-	-	-	-	-	-	58,24,450
(xix)	BUILDING RENOVATION OF ITI, AMRITSAR	27,511	-	-	-	-	-	-	-	27,511
(xx)	CONST OF ITI, JALLANDHAR	1,09,44,322	-	-	-	-	-	-	-	1,09,44,322
(xxi)	MODEL & HIGH SCHOOL BATHINDA	17,20,48,599	-	-	-	-	-	-	-	17,20,48,599
(xxii)	SCHOOL BUILDINGS (QC MOHALI)	3,78,25,737	-	-	-	-	-	-	-	3,78,25,737
(xxiii)	MODEL SCHOOL PATIALA	4,22,00,124	-	-	-	-	-	-	-	4,22,00,124
(xxiv)	GIRLS HOSTEL PATIALA	8,76,166	-	-	-	-	-	-	-	8,76,166
(xxv)	EXCISE AND TAXTATION OFFICE PATIALA	28,29,391	-	-	-	-	-	-	-	28,29,391
(xxvi)	GIRLS HOSTAL BATHINDA	4,01,73,013	-	-	-	-	-	-	-	4,01,73,013
(xxvii)	WORK STATIONS FOR PATWARI'S	2,88,198	-	-	-	-	-	-	-	2,88,198
(xxviii)	MODEL SCHOOL & ITI BUILDINGS DISTT. MOHALI	9,94,61,306	-	-	-	-	-	-	-	9,94,61,306
(xxix)	HIGH SCHOOL AT LUDHIANA	35,36,060	-	-	-	-	-	-	-	35,36,060
(xxx)	MODEL AND HIGH SCHOOL AT AMRITSAR	80,65,143	-	-	-	-	-	-	-	80,65,143
(xxxi)	MUNCIPAL PARK AT BATHINDA	-	-	-	-	-	-	-	-	-
(xxxii)	DEV OF SUKHMAIN CENTER	50,439	-	-	-	-	-	-	-	50,439
(xxxiii)	COMMERCIAL POCKET. RAJPURA	1,20,23,828	-	-	-	-	-	-	-	1,20,23,828
(xxxiv)	HIGH SCHOOL AT JALLANDHAR	5,34,79,020	-	-	-	-	-	-	-	5,34,79,020
(xxxv)	BEAUTIFICATION OF ENTRY POINT MOHALI	8,90,323	-	-	-	-	-	-	-	8,90,323
(xxxvi)	NATURE PARK MOHALI	35,00,118	-	-	-	-	-	-	-	35,00,118
(xxxvii)	Const. of Boys Hostel in GND Stadium, Ludhiana	1,67,617	-	-	-	-	-	-	-	1,67,617
(xxxviii)	Const. of Hostel Block at BUDHLADA	5,26,926	-	-	-	-	-	-	-	5,26,926
(xxxvix)	Const. of Hostel Block at GGGS Mansa	4,29,018	-	-	-	-	-	-	-	4,29,018
(xxxx)	Chowkidar Room Datewas and Dinnin Kitchen	4,35,654	-	-	-	-	-	-	-	4,35,654
(xxxxi)	Const. of Kitchen & Dinning Hall Model Chunagra	6,99,957	-	-	-	-	-	-	-	6,99,957
(xxxxii)	Const. of Chowkidar Rooms in Middle School Chunagra	1,79,681	-	-	-	-	-	-	-	1,79,681
(xxxxiii)	EI WORK HIGH SCHOOL DAWLANWAL	3,96,878	-	-	-	-	-	-	-	3,96,878
(xxxxiv)	Furniture of 23 No. Schools	59,524	-	-	-	-	-	-	-	59,524
(xxxxv)	Multipurpose Gym Pb University CHD	1,23,36,415	-	-	-	-	-	-	-	1,23,36,415
(L)	TOTAL (L)	92,48,61,184	-	-		-	-	-	-	92,48,61,184
(i)	P.D.A WORKS & HERITAGE WORKS PATIALA	8,81,92,556	-	-	-	-	-	-	-	8,81,92,556
(ii)	MUNCIPAL CORPORATION WORKS PATIALA	19,73,57,653	-	-	-	-	-	-	-	19,73,57,653
(M)	TOTAL(M)	28,55,50,209	-	-		-	-	-	-	28,55,50,209
		-								
(A TO M)	GRAND TOTAL (A to M)	2,40,85,52,817	-	-	-	-	-	-	-	2,40,85,52,817
	OTHER WORKS									
(i)	DEV. OF SUGARCANE FARM/CHHOTI BARADARI JAL	34,42,01,367	-	-	2,35,866	-	2,35,866	-	2,35,866	34,44,37,233
(ii)	SPORTS COMPLEX, MOGA	1,76,61,337	-	-	-	-	-	-	-	1,76,61,337
(iii)	EDWARD GUNJ MALOUT	2,10,66,265	-	-	-	-	-	-	-	2,10,66,265
TOTAL	Total	38,29,28,969	-	-	2,35,866	-	2,35,866	-	2,35,866	38,31,64,835

GUPTA & CO. FRN: 000203N CHARTERED ACCOUNTANTS

PUNJAB URBAN PLANNING AND DEVELOPMENT AUTHORITY
PUDA Bhawan, Sector-62, Sahibzada Ajit Singh Nagar

PUDA

Schedule of OUVGL-Zone Wise as on 31st March, 2025

Sr.No.	Name of the Scheme	Expenditure: Expenditure Upto 31.03.2024	Expenditure incurred during the Year: Civil	PH	Electrical	Misc.	Departmental Charges	Total Expenditure Incurred during the Year	Total Expenditure upto 31.03.2025	INCOME: Income Upto 31.03.2024	Income During the year: Civil	PH	Electrical	Misc.	Total Income during the Year	Total Income upto 31.03.2025
1	2	3	4	5	6	7	8	9(4+5+6+7+8)	10(3+9)	11	12	13	14	15	16(12+13+14+15)	17(11+16)
	PART A															
A	LUDHIANA ZONE															
I	LUDHIANA															
1	Govt. Knitting Institute Hostel															
i)	Prov. & fixing Barbed wire fencing and Display Board at Textile Ind. & Knitwear site, Ldh	7,84,267	-	-	-	-	-	-	7,84,267	9,60,13,220	-	-	-	-	-	9,60,13,220
2	Old Jail Site															
i)	Prov. & fixing Display board fencing old jail part-1&II Ludhiana	17,52,735	-	-	-	-	-	-	17,52,735	19,52,66,914	-	-	-	-	-	19,52,66,914
ii)	Development of commercial Pocket at old jail part I,II& III	2,34,35,062	-	-	-	-	-	-	2,34,35,062	3,63,67,417	-	-	-	-	-	3,63,67,417
iii)	Prov. and fixing Display Board and Barbed wire fencing at Jail Issa Nagar Jail Farm. Kodwan Nagar, Ludhiana	1,06,374	-	-	-	-	-	-	1,06,374	33	-	-	-	-	-	33
i)	Old jail Road, Ludhiana	-	-	-	-	-	-	-	-	6,90,548	-	-	-	97.02.509	97.02.509	1,03,93,057
3	Taraf Kara Bara, Canal Colony, Pakhowal Road															
i)	Development of Pocket I, Canal colony, Ludhiana	1,37,51,388	-	-	-	-	-	-	1,37,51,388	38,52,73,091	-	-	-	-	-	38,52,73,091
ii)	Canal Colony, Ludhiana (PIDB)	49,35,930	-	-	-	-	-	-	49,35,930	16,31,386	-	-	-	-	-	16,31,386
iii)	5.77 Acre scheme canal colony ldh	54,76,742	-	-	-	-	-	-	54,76,742	-	-	-	-	-	-	-
4	Irrigation Dept., Dugri Road, Pakhowal Road															
i)	Office building, Irrigation dept., Canal Colony Ludhiana	1,53,86,001	-	-	-	-	-	-	1,53,86,001	-	-	-	-		-	-
ii)	35No Houses of Irrigation dept. Employees at canal colony, Ludhiana	4,03,34,077	-	-	-	-	-	-	4,03,34,077	4,25,75,000	-	-	-	-	-	4,25,75,000
iii)	50 no Houses Durgri road ldh	2,55,363	-	-	-	-	-	-	2,55,363	-	-	-	-	-	-	-
iv)	57 no. Res Houses Canal Colony Ludhiana	5,12,31,788	-	-	-	-	-	-	5,12,31,788	-	-	-	-	-	-	-
v)	s/e of 70 w HPSV on comm. Pak. Rd. Ludhiana	6,65,089	-	-	-	-	-	-	6,65,089	-	-	-	-	-	-	-
vi)	Green Park enclave Pakhowal Road Ludhiana	6,99,549	-	-	-	-	-	-	6,99,549	(1,30,80,697)	-	-	-	-	-	(1,30,80,697)
vii)	Dismanteling of Building at Canal Colony	-	-	-	-	-	-	-	-	28,79,920	-	-	-	-	-	28,79,920
viii)	Dismanteling of Building opposite DC Office	1,54,088	-	-	-	-	-	-	1,54,088	70,10,000	-	-	-		-	70,10,000
5	Old Kotwali and Tehsildar's Residence, Chaura Bazar															
i)	Prov. and fixing Display Board and Barbed wire fencing at Old Kotwali, Ludhiana	24,20,453	-	-	-	-	-	-	24,20,453	10,44,558	-	-	-	-	-	10,44,558
ii)	Old Kotwali at Chaura Bazar,Ludhiana.	3,67,93,573	-	-	-	7,920	-	7,920	3,68,01,493	7,17,03,812	-	-	-	65.756	65.756	7,17,69,568
6	District and Session Courts															
i)	Prov. & fixing Barved wire and Display Board at Session Court part-I & II	1,06,376	-	-	-	-	-	-	1,06,376	15,000	-	-	-	-	-	15,000
ii)	Old session court/Tehsil, Ludhiana	3,33,08,496	-	-	-	-	-	-	3,33,08,496	1,68,54,96,530	-	-	-	-	-	1,68,54,96,530
iii)	Old District court, Ludhiana	1,44,00,929	-	-	-	-	-	-	1,44,00,929	2,21,77,55,863	-	-	-	62.13.547	62.13.547	2,22,39,69,410
7	Site near Sherpur Chowk, GT Road															
i)	Prov.& fixing barbed wire fencing around sher pur chowk.	22,923	-	-	-	-	-	-	22,923	-	-	-	-	-	-	-
ii)	PWD Rest house Kohara, ludhiana	2,17,49,860	-	-	-	-	-	-	2,17,49,860	3,23,71,717	-	-	-	-	-	3,23,71,717
iii)	S.C.O in Kohara	-	-	-	-	-	-	-	-	(1,31,56,847)	-	-	-	-	-	(1,31,56,847)
8	OTHERS (SSP&SP CIVIL LINES LDH)															
i)	Beautification of mallroad flyover to delhi gate fzr	1,81,74,765	-	-	-	-	-	-	1,81,74,765	-	-	-	-	-	-	-
ii)	8.21 Acre Land at Ludhiana	1,07,85,399	-	-	-	-	-	-	1,07,85,399	12,84,481	-	-	-	-	-	12,84,481
iii)	Group housing, mini sectt ldh	17,27,721	-	-	-	-	-	-	17,27,721	-	-	-	-	-	-	-
9	Baghapurana															
i)	Tehsil complex Bagha Purana	3,40,29,141	-	-	-	-	-	-	3,40,29,141	64,11,358	-	-	-	-	-	64,11,358
II	SAMRALA															
10	Old Tehsil Building															
i)	Development of commercial Center at Samrala	19,70,439	-	-	-	-	-	-	19,70,439	-	-	-	-	-	-	-
ii)	Old Court/ tehsil, Samrala.	47,13,724	-	-	-	-	-	-	47,13,724	8,55,36,333	-	-	-	10.09.708	10.09.708	8,65,46,041
III	PAYAL															
i)	Site Expense Payal	-	-	-	-	-	-	-	-	66,719	-	-	-	98.855	98.855	1,65,574
11	Old Sub-Tehsil Payal															
i)	Development of Commercial Centre at payal	19,98,035	-	-	-	-	-	-	19,98,035	87,29,992	-	-	-	-	-	87,29,992

GUPTA & CO.
FRN
000203N

IV	MOGA															
i)	Site Expenses Moga	16,66,955	-	-	-	-	-	-	16,66,955	-	-	-	-	-	-	-
12	Site near Bus Stand on Ferozepur Road															
i)	Development of Commercial site near Bus stand, Moga	1,18,82,282	-	-	-	-	-	-	1,18,82,282	1,70,93,950	-	-	-	-	-	1,70,93,950
13	BAREWAL ROAD 2.24 ACRE CHUNK SITE															
i)	Site Expenses Barewal Road	4,11,803	-	-	-	-	-	-	4,11,803	2,52,49,391	-	-	-	-	-	2,52,49,391
14	Old Tehsil Complex															
i)	Site Expenses Old Tehsil Moga	2,17,424	-	-	-	-	-	-	2,17,424	-	-	-	-	-	-	-
15	Construction of DAC Moga															
i)	DAC Moga	17,78,43,664	-	-	-	-	-	-	17,78,43,664	-	-	-	-	-	-	-
ii)	Fire fighting at DAC Moga	19,03,141	-	-	-	-	-	-	19,03,141	-	-	-	-	-	-	-
15a	PWD Rest House at MOGA															
i)	Site Expenses PWD Rest House Moga	73,14,007	-	-	-	-	-	-	73,14,007	3,61,59,963	-	-	-	38,136	38,136	3,61,98,099
16	PUDA Enclave Ludhiana															
i)	Site Expenses PUDA Enclave Ludhiana	-	-	-	-	2,63,870	-	2,63,870	2,63,870	-	-	-	-	-	-	-
V	JAGRAON															
i)	95 acre site / sugaer mill jagraon	27,60,32,414	-	4,11,030	8,35,110	6,90,475	-	19,36,615	27,79,69,029	47,34,36,529	-	-	-	(62,93,584)	(62,93,584)	46,71,42,945
ii)	138 Resi Plots.Jagraon	11,59,516	-	-	-	-	-	-	11,59,516	-	-	-	-	-	-	-
VI	FEROZEPUR															
16	Ferozepur															
i)	Jail site phase 2, Ferozepur	2,56,00,280	-	-	-	-	-	-	2,56,00,280	10,92,79,393	-	-	-	20,49,532	20,49,532	11,13,28,925
ii)	Dev of land 11 acers near jail at Fzr	5,14,656	-	-	-	-	-	-	5,14,656	(2,53,97,672)	-	-	-	-	-	(2,53,97,672)
iii)	11 acre, scheme near Ram Sharnam, ferozepur	2,86,57,616	-	-	1,72,000	-	-	1,72,000	2,88,29,616	11,79,75,337	-	-	-	-	-	11,79,75,337
iv)	TB Hospital, Fzr.	71,18,533	-	-	-	-	-	-	71,18,533	7,35,48,280	-	-	-	-	-	7,35,48,280
v)	M C Land near GOL Bagh Fzr.	22,472	-	-	-	-	-	-	22,472	-	-	-	-	-	-	-
vi)	ZIRA	1,97,40,693	-	-	-	-	-	-	1,97,40,693	31,56,655	-	-	-	-	-	31,56,655
vii)	Dev Site near Baba Namdev Chownk	34,33,124	-	-	-	-	-	-	34,33,124	-	-	-	-	-	-	-
viii)	Dev of Civil Hospital Frz	1,76,28,937	-	-	-	-	-	-	1,76,28,937	32,34,25,331	-	-	-	84,51,473	84,51,473	33,18,76,804
ix)	Registrar Office Co-op Society	22,000	-	-	-	-	-	-	22,000	1,46,000	-	-	-	-	-	1,46,000
x)	Chunk Site, Ferozpur	2,39,313	-	-	-	-	-	-	2,39,313	1,01,694	-	-	-	-	-	1,01,694
xi)	Commercial and Resi Sites, Ferozpur	8,42,918	-	-	-	-	-	-	8,42,918	25,29,397	-	-	-	10,32,492	10,32,492	35,61,889
xii)	Plot 12-18 PUDA Colony Near Dera Ram	-	-	-	-	3,37,994	-	3,37,994	3,37,994	-	-	-	-	-	-	-
VII	FAZILKA	-						-	-	-				-	-	-
17	Fazilka															
i)	TAC Fazilka	3,86,70,205	-	-	-	-	-	-	3,86,70,205	15,84,889	-	-	-	-	-	15,84,889
ii)	SDM Fazilka	1,71,93,769	-	-	1,810	-	-	1,810	1,71,95,579	1,03,20,660	-	-	-	-	-	1,03,20,660
iii)	FAZILKA PLOTS/ 6 Acre Land	10,32,654	-	-	-	5,400	-	5,400	10,38,054	1,47,40,475	-	-	-	(1,000)	(1,000)	1,47,39,475
18	Other OUVGL Works															
i)	National Martyrs' Memorial, Hussaniwala	3,64,20,603	-	-	-	-	-	-	3,64,20,603	-	-	-	-	-	-	-
ii)	Construction of Gateway of India, Hussani Wala	67,96,476	-	-	-	-	-	-	67,96,476	-	-	-	-	-	-	-
iii)	Animal Husbandry office Ludhiana	3,93,181	-	-	-	-	-	-	3,93,181	56,92,371	-	-	-	-	-	56,92,371
19	PWD Rest House Khanna															
i)	Site Expenses PWD Rest House Khanna	91,87,966	-	-	-	-	-	-	91,87,966	17,58,54,847	-	-	-	(1,56,380)	(1,56,380)	17,56,98,467
20	21 Shop Cum Office Site, Khanna															
i)	21 Shop Cum Office Site, Khanna	1,84,275	-	-	-	-	-	-	1,84,275	11,80,44,005	-	-	-	-	-	11,80,44,005
	TOTAL (Ludhiana Zone)	1,03,33,01,161	-	4,11,030	10,08,920	13,05,659	-	27,25,609	1,03,60,26,770	6,33,48,27,841	-	-	-	2,22,11,044	2,22,11,044	6,35,70,38,886
B	JALANDHAR ZONE														-	
I	JALANDHAR														-	
1	Old Bus Stand														-	
i)	Construction of old Bus stand Jalandhar	10,96,489	-	-	-	-	-	-	10,96,489	9,86,49,801	-	-	-	-	-	9,86,49,801
2	Site opposite New Bus Stand															
i)	Dev. of 3.29 Acre, Pocket 1	1,48,91,021	-	-	-	-	-	-	1,48,91,021	8,84,84,167	-	-	-	13,80,993	13,80,993	8,98,65,160
ii)	Dev. Of .81 Acre, Pocket 2	47,76,191	-	-	-	-	-	-	47,76,191	10,57,27,900	-	-	-	-	-	10,57,27,900
3	Government Senior Secondary School site, Ladowali Road															
i)	Development of commercial site at Govt. Sr. Sec. School at Ladowali Road	1,56,98,176	-	-	-	-	-	-	1,56,98,176	11,14,27,155	-	-	-	4,15,090	4,15,090	11,18,42,245
4	Government land near BSF Chowk (Dada Motors)															
i)	Dada Motors, BSF Chowk, Jalandhar	3,16,828	-	-	-	-	-	-	3,16,828	49,27,927	-	-	-	-	-	49,27,927
5	Punjab Roadways Workshop															
i)	Construction of new Tyre Retreading Plant	1,41,66,958	-	-	-	-	-	-	1,41,66,958	-	-	-	-	-	-	-
ii)	Pb. Roadways Workshop (old)	1,37,26,056	-	-	-	-	-	-	1,37,26,056	6,78,15,049	-	-	-	-	-	6,78,15,049
iii)	Chunk flats old Roadways workshop	9,59,137	-	-	-	-	-	-	9,59,137	29,96,92,403	-	-	-	-	-	29,96,92,403
6	Old DC/SSP Office site															
i)	Dismentalling of old D C./SSP Office, Jalandhar	2,58,13,629	10,000	-	-	-	-	10,000	2,58,23,629	77,68,045	-	-	-	-	-	77,68,045
ii)	Survey Plan & Tabling of old D.C/SSP Office Jal.\ 64 no booth	13,01,077	-	-	-	-	-	-	13,01,077	-	-	-	-	-	-	-
iii)	Circuit House	1,386	-	-	-	-	-	-	1,386	-	-	-	-	-	-	-

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN: 000203N

7	**CID Office / Vetrinary Hospital site**															
i)	Construction of Pet Clinic	60,55,273	-	-	-	-	-	-	60,55,273	-	-	-	-	-	-	-
ii)	Vetrinary Hospital, Jalandhar	26,16,201	-	-	-	-	-	-	26,16,201	-	-	-	-	-	-	-
8	**Gandhi Vanita Ashram site**															
i)	Prov. P.H. Services at Gandhi Vanita Ashram	22,57,25,247	-	-	-	-	-	-	22,57,25,247	29,67,62,280	-	-	-	-	-	29,67,62,280
ii)	Site Expenses Gandhi Vanita Ashram	3,26,886	10,80,007	-	53,656	-	-	11,33,663	14,60,549	81,86,147	-	-	-	9,78,27,706	9,78,27,706	10,60,13,853
9	**Government land in Basti Danishmanda**															
i)	Basti Danishmanda Jalandhar / 120' road basti sheikh jalandhar	89,60,386	-	1,77,811	3,26,373	-	-	5,04,184	94,64,570	11,65,94,456	-	-	-	33,000	33,000	11,66,27,456
10	**Government land in village Bulandpur**															
i)	OUVGL Scheme, Bulandpur	1,07,50,378	-	23,46,745	-	-	-	23,46,745	1,30,97,123	4,35,97,931	-	-	-	-	-	4,35,97,931
ii)	Bulandpur commercial	46,60,580	-	-	17,547	-	-	17,547	46,78,127	1,78,52,001	-	-	-	-	-	1,78,52,001
iii)	Site Expense Govt. Land in Village	46,836	-	-	-	-	-	-	46,836	(1,29,000)	-	-	-	-	-	(1,29,000)
11	**Canal Colony, Jalandhar**															
i)	3. No. Xen Resi & SE Rsi at Canal Colony Jalandhar	3,65,82,247	-	-	-	-	-	-	3,65,82,247	12,65,97,680	-	-	-	-	-	12,65,97,680
ii)	36no. Houses at canal colony at jalandhar	3,95,21,050	-	-	-	-	-	-	3,95,21,050	14,41,74,539	-	-	-	-	-	14,41,74,539
iii)	9.11 Acre canal colony, Jalandhar	2,46,59,421	-	-	38,870	48,218	-	87,088	2,47,46,509	25,53,35,801	-	-	-	-	-	25,53,35,801
12	**Other OUVGL Works**															
i)	OUVGL Scheme, Jalandhar	22,57,654	-	-	-	1,84,338	-	1,84,338	24,41,992	(6,00,000)	-	-	-	-	-	(6,00,000)
ii)	Police division no. 3	62,33,563	-	-	-	-	-	-	62,33,563	4,93,01,909	-	-	-	-	-	4,93,01,909
iii)	Construction of Mission complex near Batra Hospital	18,293	-	-	-	-	-	-	18,293	-	-	-	-	-	-	-
iv)	Passport Office, Jal.	-	-	-	-	-	-	-	-	2,37,48,054	-	-	-	-	-	2,37,48,054
v)	Judicial Record Room, Jalandhar	3,61,38,113	-	9,44,291	27,933	-	-	9,72,224	3,71,10,337	-	-	-	-	-	-	-
vi)	Advertisment Bill Mini Secretariate Patila	1,01,257	-	-	-	-	-	-	1,01,257	-	-	-	-	-	-	-
vii)	Complex/Irrigation Land Estate W/s & Sewerage	2,41,80,377	-	-	-	-	-	-	2,41,80,377	32,90,225	-	-	-	-	-	32,90,225
viii)	Renovation of Circuit House	41,939	-	-	-	-	-	-	41,939	-	-	-	-	-	-	-
ix)	C/o I.G. Zonal office building	1,24,57,824	-	-	-	-	-	-	1,24,57,824	-	-	-	-	-	-	-
x)	Const of IG Office New Baran Dari, Jalandhar	45,04,412	-	-	-	-	-	-	45,04,412	3,05,326	-	-	-	-	-	3,05,326
xi)	EPF Organisation Jal Sr. Sec. School	-	-	-	-	-	-	-	-	4,15,58,210	-	-	-	-	-	4,15,58,210
xii)	Dev of Old Excise and Taxation Department, Jalandhar	8,92,69,412	-	-	-	-	-	-	8,92,69,412	(80,373)	-	-	-	-	-	(80,373)
xiii)	Admn Block for transpost Dept. Jalandhar	1,18,80,603	-	-	-	-	-	-	1,18,80,603	-	-	-	-	-	-	-
xiv)	Red Cross/zila parishad shops, jalandhar	13,94,108	-	-	-	-	-	-	13,94,108	-	-	-	-	-	-	-
xv)	HT/LT/T/F& CAMPUSL/A comm. Pocket R/COM C/colony Jal	19,52,827	-	-	-	-	-	-	19,52,827	88,88,000	-	-	-	-	-	88,88,000
xvi)	Tehsil Complex at Shahkot	4,08,03,814	1,53,025	1,496	11,12,630	-	-	12,67,151	4,20,70,965	5,64,970	-	-	-	-	-	5,64,970
xvii)	Village sekhian,old hoshiarpur Road, Jalandhar	4,67,60,294	-	-	1,10,657	-	-	1,10,657	4,68,70,951	16,29,86,627	-	-	-	2,47,46,665	2,47,46,665	18,77,33,292
xviii)	Bus Stand, Patti	8,20,226	-	-	-	-	-	-	8,20,226	-	-	-	-	-	-	-
xix)	C/o Judical malkhan	35,71,136	-	-	-	-	-	-	35,71,136	-	-	-	-	-	-	-
xx)	Commercial and Resi Plots,Jallandhar and Kapurthala	10,30,412	-	-	-	-	-	-	10,30,412	-	-	-	-	-	-	-
xxi)	112 resi plots at jalandhar	4,580	-	-	-	-	-	-	4,580	-	-	-	-	-	-	-
xxii)	126 resi plots at jalandhar and mukerian	52,00,842	-	-	-	-	-	-	52,00,842	1,56,49,479	-	-	-	-	-	1,56,49,479
xxiii)	chholi baradari, Jalandhar	6,49,868	-	-	-	8,248	-	8,248	6,58,116	20,70,485	-	-	-	-	-	20,70,485
13	**Construction of DAC Jalandhar**															
i)	Site Expense Contruction of DAC Jalandhar	15,49,66,665	-	-	-	-	-	-	15,49,66,665	1,78,000	-	-	-	-	-	1,78,000
14	**Old Jail Site, Jalandhar**															
i)	Splendid Heights (Flat scheme old jail site)	9,44,08,702	-	5,38,260	3,76,749	2,92,516	-	12,07,525	9,56,16,227	1,20,56,32,819	-	-	-	18,24,97,146	18,24,97,146	1,38,81,29,965
II	**PHILLAUR**															
16	**Phillaur**															
i)	Plot near LIC Office, Old GT Road (Property No. 2)	12,08,973	-	-	-	-	-	-	12,08,973	1,22,09,758	-	-	-	-	-	1,22,09,758
ii)	Plot opposite Govemment Girls Senior Secondary School(Property No. 3)	-	-	-	-	-	-	-	-	33,18,377	-	-	-	-	-	33,18,377
iii)	Plot opposite Dana Mandi (Property No. 4)	394	-	-	-	-	-	-	394	81,82,020	-	-	-	-	-	81,82,020
iv)	Development of Police Academy,Phillaur	9,18,208	-	-	-	-	-	-	9,18,208	2,64,90,465	-	-	-	-	-	2,64,90,465
v)	Development of Commercial Complex at Phillaur	7,18,465	-	-	-	-	-	-	7,18,465	-	-	-	-	-	-	-
vi)	HT/LT line Mahendra Tracto GT Rd Phillaur	22,14,171	-	-	-	-	-	-	22,14,171	-	-	-	-	-	-	-
v)	Commercial Sites PWD store, Phillaur	42,96,440	-	-	14,200	-	-	14,200	43,10,640	6,12,90,635	-	-	-	-	-	6,12,90,635
III	**HOSHIARPUR**															
17	**Construction of DAC, Hoshiarpur**															
i)	Site Expense DAC	25,48,63,775	-	-	-	-	-	-	25,48,63,775	27,01,100	-	-	-	-	-	27,01,100
18	**Prov L/A in pocket 6k 16M Excise Dept. Hoshiarpur**															
i)	Site Expense L/A	14,78,708	-	-	-	-	-	-	14,78,708	1,98,25,972	-	-	-	-	-	1,98,25,972
19	**Const. of Judicial Complex at Hoshiarpur**															
i)	Site Expense Judicial Complex	7,19,955	-	2,60,603	-	-	-	2,60,603	9,80,558	8,00,000	-	-	-	-	-	8,00,000
20	**HT/LT/CAMPUS SCHEME NO 10 Hoshiarpur**															
i)	Site Expense HT/LT/CAMPUS	25,97,399	-	-	-	-	-	-	25,97,399	-	-	-	-	-	-	-
21	**Mukarian seed farm, Talwara Road, Hoshiarpur**															
i)	Site Expense Mukrian Seed Farm	8,65,90,655	(18,750)	2,15,125	4,95,348	87,112	-	7,78,835	8,73,69,490	49,99,37,882	-	-	-	3,42,19,626	3,42,19,626	53,41,57,508
ii)	Dev of Food Street at Vill Naluin Hoshiarpur	1,06,809	-	-	-	-	-	-	1,06,809	-	-	-	-	-	-	
IV	**KAPURTHALA**															
22	**District Institute of Educational Training (DIET)**															
i)	Development of Commercial Complex at DIET, Kapurthala	1,23,94,521	(22,441)	-	8,090	-	-	(14,351)	1,23,80,170	1,59,98,493	-	-	-	20,200	20,200	1,60,18,693
23	**NJSA Boy's Hostel site**															
i)	Dev.of Comm./Resi.Boys Hostel NJSA College Kapurthala	1,17,96,051	9,40,351	-	35,860	-	-	9,76,211	1,27,72,262	6,83,57,127	-	-	-	41,94,403	41,94,403	7,25,51,530

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN : 000203N

24	Seed Farm, Kapurthala															
i)	Site Expense Seed Farm, Kapurthala	2,86,10,714	1,32,677	89,628	2,76,850	-	-	4,99,155	2,91,09,869	65,95,73,607	-	-	-	2,19,48,660	2,19,48,660	68,15,22,267
25	Peer Chaudhiran, Kapurthala															
i)	Site Expense Peer Chaundrian, Kapurthala	1,21,12,358	-	11,849	-	-	-	11,849	1,21,24,207	-	-	-	-	-	-	-
26	DAC Kapurthala															
i)	Site Expense DAC Kapurthala	20,570	26,479	-	-	-	-	26,479	47,049	-	-	-	-	-	-	-
27	Other OUVGL Works															
i)	Development of Bhaggi Khana at Kapurthala	1,102	-	-	-	-	-	-	1,102	-	-	-	-	-	-	-
ii)	OUVGL Scheme, Kapurthala	45,31,988	-	-	-	-	-	-	45,31,988	(5,31,673)	-	-	-	-	-	(5,31,673)
iii)	Const. of color fountain in Camera Bagh,Kapurthala	1,03,056	-	-	-	-	-	-	1,03,056	-	-	-	-	-	-	-
iv)	48 no houses at Canal Colony/Rest House Kapurthala	2,43,28,892	-	-	98,415	33,143	-	1,31,558	2,44,60,450	5,92,20,713	-	-	-	20,10,43,945	20,10,43,945	26,02,64,658
v)	Army Cantonment Site, Kapurthala	4,48,170	-	-	11,800	-	-	11,800	4,59,970	4,73,91,202	-	-	-	1,33,439	1,33,439	4,75,24,641
vi)	Commercial Pocket at jail site at kapurthala	2,94,88,685	-	-	-	-	-	-	2,94,88,685	7,21,06,530	-	-	-	-	-	7,21,06,530
vii)	Govt. Land Pir Chowdhary, Kapurthala	2,37,883	-	-	-	-	-	-	2,37,883	-	-	-	-	-	-	-
		-						-	-							
V	SULTANPUR LODHI															
28	Old Civil Hospital, Sultanpur Lodhi															
i)	Commercial complex at Old Hospital Sultanpur lodhi, krt.	87,66,038	-	-	-	-	-	-	87,66,038	6,42,69,923	-	-	-	67,418	67,418	6,43,37,341
ii)	Elec. Line of bridge under const.	10,17,857	-	-	-	-	-	-	10,17,857	-	-	-	-	-	-	-
iii)	Repair & mtc. Of exis. SL on Rds	13,86,758	-	-	-	-	-	-	13,86,758	-	-	-	-	-	-	-
VI	PHAGWARA															
29	Old civil Hospital, Phagwara															
i)	Site Expenses Old Civil Hospital, Phagwara	1,72,876	-	-	-	-	-	-	1,72,876	32,000	-	-	-	-	-	32,000
VII	NAWANSHEHAR	-						-	-	-				-	-	-
30	OUVGL Scheme Nawanshehar															
i)	Site Expenses OUVGL Nawanshehar Scheme	61,778	-	-	-	-	-	-	61,778	-	-	-	-	-	-	-
	TOTAL (Jalandhar Zone)	1,48,24,91,621	23,01,348	45,85,808	30,04,978	6,53,575	-	1,05,45,709	1,49,30,37,330	4,92,81,32,143	-	-	-	56,85,28,292	56,85,28,292	5,49,66,60,435
C	AMRITSAR ZONE															
I	AMRITSAR															
1	Ram Lal Eye & ENT Hospital Complex								-	-						
i)	Development of Commercial Pocket at ENT Hospital, Asr.	62,29,656	-	-	-	-	-	-	62,29,656	-	-	-	-	-	-	-
ii)	Construction of Roads at ENT Hospital Asr.	19,11,285	-	-	-	-	-	-	19,11,285	-	-	-	-	-	-	-
iii)	Construction of Boundary Wall at ENT Hospital Asr.	6,42,872	-	-	-	-	-	-	6,42,872	-	-	-	-	-	-	-
iv)	Dev. Of Horticuluture works at ENT hospital	5,49,563	-	-	-	-	-	-	5,49,563	-	-	-	-	-	-	-
v)	Const. of 18 no. LIG houses ENT Hospital, Asr.	21,69,915	-	-	-	-	-	-	21,69,915	-	-	-	-	-	-	-
2	Sehaj Enclave, Amritsar															
i)	Development of Residential Plots Sehaj Enclave Asr.	48,64,149	-	-	-	-	-	-	48,64,149	20,95,32,642	-	-	-	4,67,119	4,67,119	20,99,99,761
ii)	Development of Commercial Plots Sehaj Enclave , Asr.	31,48,536	-	-	-	-	-	-	31,48,536	17,84,546	-	-	-	29,200	29,200	18,13,746
iii)	Const. of Toilet block and installing of tubewell in Sehaj Enclave	32,85,405	-	-	-	-	-	-	32,85,405	-	-	-	-	-	-	-
iv)	Mtc. Of W/s and Sewerage Sehaj Enclave, Amritsar.	81,43,511	-	-	-	-	-	-	81,43,511	-	-	-	-	-	-	-
v)	Other OUVGL Sehaj Enclave Works	-	-	1,28,006	-	-	-	1,28,006	1,28,006	-	-	-	-	-	-	-
3	Hospital Sites, Amritsar															
i)	Site at Mental Hospital Amritsar/ New city center	13,97,98,731	7,600	47,58,770	1,03,808	3,67,418	-	52,37,596	14,50,36,327	2,22,73,65,976	-	-	-	1,20,00,000	1,20,00,000	2,23,93,65,976
ii)	Site for Guru Teg Bahadur Hospital, Amritsar	5,86,96,213	-	-	-	-	-	-	5,86,96,213	1,54,622	-	-	-	-	-	1,54,622
iii)	Dismentaling of OLD Structure in Urban haat Amritsar	4,15,55,625	-	-	-	-	-	-	4,15,55,625	96,000	-	-	-	-	-	96,000
4	Canal , Old Tehsil Amritsar															
i)	Dev. Of commercial Complex at Old Tehsil Amritsar	1,64,62,915	-	-	-	-	-	-	1,64,62,915	30,78,77,131	-	-	-	12,24,276	12,24,276	30,91,01,407
ii)	Canal Colony Amritsar	7,90,46,375	-	2,57,044	1,86,620	2,02,052	-	6,45,716	7,96,92,091	1,23,74,33,800	-	-	-	14,98,74,660	14,98,74,660	1,38,73,08,460
iii)	U.B.D.Canal Amritsar	32,827	-	-	-	-	-	-	32,827	-	-	-	-	-	-	-
iv)	Const of 3 Weather Shelter Canal Colony	8,99,777	-	1,68,957	-	-	-	1,68,957	10,68,734	-	-	-	-	-	-	-
v)	105 Acre Canal Amritsar	-	1,18,472	-	-	-	-	1,18,472	1,18,472	-	-	-	-	-	-	-
5	DAC Amritsar															
i)	Site Expenses DAC Amritsar	1,02,48,072	-	-	-	-	-	-	1,02,48,072	-	-	-	-	-	-	-
6	Other OUVGL Works															
i)	Admn. Block at NJSA College, Amritsar	53,408	-	-	-	-	-	-	53,408	-	-	-	-	-	-	-
ii)	Dev. Of Pocket no. 7 circular road near Durgiana Mandir	89,48,993	-	-	-	-	-	-	89,48,993	-	-	-	-	-	-	-
iii)	Multiplex site and shoping plaza site	1,35,63,169	-	-	-	-	-	-	1,35,63,169	1,03,69,48,048	-	-	-	-	-	1,03,69,48,048
iv)	Bus Stand at Majitha, amritsar	2,53,27,954	-	-	-	-	-	-	2,53,27,954	-	-	-	-	-	-	-
v)	Improvement Trust Site, Amritsar	1,31,638	-	-	-	-	-	-	1,31,638	-	-	-	-	-	-	-
vi)	Site at irrigation department, Amritsar	62,58,130	-	-	-	-	-	-	62,58,130	-	-	-	-	-	-	-
vii)	PAP 9th battalion Amritsar	3,26,52,472	-	-	-	-	-	-	3,26,52,472	-	-	-	-	-	-	-
viii)	DIG Amritsar	1,04,85,838	-	-	-	-	-	-	1,04,85,838	-	-	-	-	-	-	-
ix)	Milk union site Amritsar	1,11,30,356	-	-	-	-	-	-	1,11,30,356	4,04,92,403	-	-	-	-	-	4,04,92,403
x)	Old Jail site, Amritsar	10,16,330	-	-	-	-	-	-	10,16,330	3,20,54,450	-	-	-	-	-	3,20,54,450
xi)	Govt. high School, anikot-SGRD Primary	38,41,100	85,25,886	-	-	-	-	85,25,886	1,23,66,986	-	-	-	-	-	-	-
xii)	Other OUVGL Works Amritsar	40,80,853	3,57,331	-	-	-	-	3,57,331	44,38,184	1,17,650	-	-	-	-	-	1,17,650
xiii)	Swam Vihar Amritsar	3,590	-	-	-	-	-	-	3,590	-	-	-	-	-	-	-
xiv)	Bachat Bhawan Ranjit Avenue Amritsar	55,71,499	-	-	-	-	-	-	55,71,499	26,90,89,230	-	-	-	-	-	26,90,89,230
xvi)	Guru Ram Das Urban Estate Jail Road	40,83,42,324	-	64,06,770	1,66,11,877	5,16,454	-	2,35,35,101	43,18,77,425	2,30,87,76,166	-	-	-	32,68,56,717	32,68,56,717	2,63,56,32,883
xvii)	chunk site amritsar	1,65,357	-	-	-	-	-	-	1,65,357	40,72,41,778	-	-	-	-	-	40,72,41,778

xvii)	Institutional site (Jail Amritsar)	-	-	-	-	-	-	-	-	6,72,66,300	-	-	-	-	-	6,72,66,300
7	Taran Taran															
i)	DAC Tarntaran	12,78,785	-	-	-	-	-	-	12,78,785	-	-	-	-	-	-	-
ii)	New Bus stand taran Tarn	11,26,086	-	-	-	-	-	-	11,26,086	-	-	-	-	-	-	-
8	PIDB Sites															
i)	3 No. Houses for Class 3 and 50 No. Houses for class 4 at Asr	4,29,44,080	-	-	-	-	-	-	4,29,44,080	-	-	-	-	-	-	-
ii)	1 No. house at DE, 2 no. houses for SE, 5 No. houses for Xen	3,27,72,792	-	-	-	-	-	-	3,27,72,792	6,00,00,000	-	-	-	-	-	6,00,00,000
9	Prov. Elec. & c/l Bail Ahata Hathi Gate, Asr.															
i)	Site Expenses Ahata Hathi Gate	21,45,319	-	-	-	-	-	-	21,45,319	55,70,753	-	-	-	-	-	55,70,753
10	389 Resi Plots ,Ajnala Road, Amritsar															
i)	Site Expenses Resi Plots Ajnala Road	4,14,945	-	-	-	-	-	-	4,14,945	5,600	-	-	-	-	-	5,600
II	GURDASPUR															
11	D. R. Office (District Revenue office)															
i)	Development of Jhulana Mehal Enclave Gurdaspur.	20,95,818	-	-	-	-	-	-	20,95,818	3,85,21,161	-	-	-	15,764	15.764	3,85,36,925
ii)	D.R.CO-OP GURDASPUR	12,91,880	-	-	-	-	-	-	12,91,880	-	-	-	-	-	-	-
iii)	Construction of DAC Gurdaspur	45,03,98,433	9,20,000	-	-	-	-	9,20,000	45,13,18,433	22,60,000	-	-	-	-	-	22,60,000
iv)	Old Jail site Gurdaspur (22 Acre Scheme)	2,59,58,197	-	6,41,216	2,98,951	7,94.008	-	17,34,175	2,76,92,372	24,27,58,283	-	-	-	1,39,07,537	1,39,07,537	25,66,65,820
v)	Central jail Gurdaspur	5,18,93,836	-	-	-	-	-	-	5,18,93,836	43,24,97,552	-	-	-	-	-	43,24,97,552
vi)	Puda Enclave Gurdaspur	3,28,07,274	1,24,49,424	2,41.770	2,14,016	2,07.623	-	1,31,12,833	4,59,20,107	36,57,84,037	-	-	-	2,31,91,346	2,31,91,346	38,89,75,383
vii)	Dev clinic/veternary Dispensary at Gsp	13,483	-	-	-	-	-	-	13,483	-	-	-	-	-	-	-
viii)	Animal Husbandary & Xen residence at gurdaspur	2,34,74,527	-	1,67,666	-	-	-	1,67,666	2,36,42,193	52,21,994	-	-	-	-	-	52,21,994
ix)	Dev. Of land site vill. Sadda. Gurdaspur	1,57,512	-	-	-	-	-	-	1,57,512	-	-	-	-	-	-	-
x)	Pigri Farm at Sadda, Gurdaspur	6,80,16,043	-	-	-	-	-	-	6,80,16,043	14,31,53,928	-	-	-	-	-	14,31,53,928
III	BATALA															
12	Batala															
i)	Urban Estate Batala Gurdaspur	18,42,854	-	-	-	-	-	-	18,42,854	-	-	-	-	-	-	-
ii)	CIVIL HOSPITAL BATALA	1,12,03,876	-	-	-	-	-	-	1,12,03,876	17,00,11,393	-	-	-	-	-	17,00,11,393
iii)	sco and shop site batala	1,70,088	-	-	-	-	-	-	1,70,088	-	-	-	-	-	-	-
IV	SUJANPUR															
13	Other OUVGL Works															
i)	Const. Of Sports Complex at Sujanpur	19,91,157	-	-	-	-	-	-	19,91,157	-	-	-	-	-	-	-
ii)	Const. Of 72 no. EWS houses at Sujanpur	97,910	-	-	-	-	-	-	97,910	-	-	-	-	-	-	-
iii)	C/o b/wall around Degree Colllege & bridge , Sujanpur	77,576	-	-	-	-	-	-	77,576	-	-	-	-	-	-	-
iv)	C/o welcome Gate of Madhopur	68,018	-	-	-	-	-	-	68,018	-	-	-	-	-	-	-
v)	Other Additional Works Amritsar	-	2,70,44,399	-	-	-	-	2,70,44,399	2,70,44,399	(5,71,500)	-	-	-	-	-	(5,71,500)
vi)	Wonder Grain Hotel	-	-	-	-	-	-	-	-	-	-	-	-	12,34,45,257	12,34,45,257	12,34,45,257
V	PATHANKOT															
14	Irrigation Land in Malikpur															
i)	OUVGL Scheme, Malikpur	37,64,629	98,323	-	-	-	-	98,323	38,62,952	6,22,67,913	-	-	-	-	-	6,22,67,913
ii)	SDO residence Pathankot	99,15,708	-	2,15,545	-	42.377	-	2,57,922	1,01,73,630	3,66,61,297	-	-	-	1,28,182	1,28,182	3,67,89,479
iii)	Development of site Malikpur, Pathankot	50,88,881	-	-	-	-	-	-	50,88,881	(80,36,652)	-	-	-	-	-	(80,36,652)
iv)	Canal Rest House, Malikpur (CRH)	52,00,737	-	-	-	76.160	-	76,160	52,76,897	4,30,13,305	-	-	-	7,24,654	7,24,654	4,37,37,959
v)	DAC Pathankot	1,98,78,890	-	-	-	-	-	-	1,98,78,890	-	-	-	-	-	-	-
	TOTAL (Amritsar Zone)	1,70,53,47,772	4,95,21,435	1,29,85,744	1,74,15,272	22,06,092	-	8,21,28,543	1,78,74,76,315	9,74,53,49,803	-	-	-	65,18,64,712	65,18,64,712	10,39,72,14,515
D	PATIALA ZONE															
I	PATIALA															
1	Old Dispensary Adalat Bazar															
i)	Development of old Despensary site at Adalat Bazar	91,250	-	-	-	-	-	-	91,250	2,48,93,577	-	-	-	-	-	2,48,93,577
2	Site under PWD Stores, Shere Punjab Market															
i)	Dev. of old PWD Store opposite Shere Punjab Market.	1,11,89,762	-	-	-	-	-	-	1,11,89,762	5,87,16,510	-	-	-	-	-	5,87,16,510
ii)	Const of PWD & architect office, Patiala	10,67,37,583	-	-	-	-	-	-	10,67,37,583	-	-	-	-	-	-	-
iii)	Shifting of Arch. Deptt. Patiala	50,018	-	-	-	-	-	-	50,018	-	-	-	-	-	-	-
3	Phulkian Enclave															
i)	Development of Pulkiana Enclave site	14,15,12,162	9,52,214	-	39,261	3.206	-	9,94,681	14,25,06,843	76,96,96,129	-	-	-	-	-	76,96,96,129
4	Government Land between Phulkian Enclave and DAC															
i)	Laying Sullage Sewerage at DAC & Phulkian Enclave	24,06,278	-	42,89,030	4,18,253	-	-	47,07,283	71,13,561	1,841	-	-	-	1,11,00,212	1,11,00,212	1,11,02,053
ii)	Foot path and p/f grill in P.E Patiala	37,81,300	-	-	-	-	-	-	37,81,300	4,26,46,050	-	-	-	-	-	4,26,46,050
5	Old Tehsil Complex (Kaurjil Di Haveli)															
i)	Dismentalling of Haveli KaurJi Akal Complex	1,68,53,005	-	-	-	-	-	-	1,68,53,005	37,82,31,155	-	-	-	74,02,636	74,02,636	38,56,33,79[illegible]
6	Site under old Building of Home Guards															
i)	Const. Of 2 No. stores for Home Guard office, Patiala.	10,68,905	-	-	-	-	-	-	10,68,905	14,21,47,804	-	-	-	-	-	14,21,47,804
ii)	Cost of Garage cum Office shed for Civil Surgeon,PTL.	32,701	-	-	-	-	-	-	32,701	-	-	-	-	-	-	-

RAJ GUPTA & CO. FRN : 000203N CHARTERED ACCOUNTANTS

7	Chhoti Baradari site															
i)	Development of choti baradari, ptl	1,86,83,807	-	-	-	-	-	-	1,86,83,807	2,85,00,593	-	-	-	49,068	49,068	2,85,49,661
8	Rajindera Kothi															
i)	Renovation of Rajindra Kothi, Patiala	17,37,487	-	-	-	-	-	-	17,37,487	38,000	-	-	-	-	-	38,000
9	Mohindra Kothi															
i)	Mohindra Kothi,Patiala	76,52,074	-	-	-	-	-	-	76,52,074	-	-	-	-	-	-	-
10	Devigarh															
i)	Dismentling of Kothi no. 40-D and off.bldg.in BML colony patiala	6,21,99,305	-	-	-	-	-	-	6,21,99,305	28,31,57,629	-	-	-	-	-	28,31,57,629
ii)	Devigarh division Patiala	44,97,524	-	-	1,01,318	-	-	1,01,318	45,98,842	61,59,61,813	-	-	-	18,98,94,346	18,98,94,346	80,58,56,160
11	Canal Colony, Patiala															
i)	Dev of Comm. Pocket canal colony Patiala	1,13,44,664	-	-	-	-	-	-	1,13,44,664	-	-	-	-	-	-	-
12	Old Tehsil, Patiala															
i)	Dismentling of old tehsil patiala	5,22,599	-	-	-	-	-	-	5,22,599	16,56,680	-	-	-	-	-	16,56,680
13	Amargarh															
i)	Dev of urban estate at Amargarh	4,34,33,369	-	1,26,276	-	-	-	1,26,276	4,35,59,645	11,48,21,513	-	-	-	43,011	43,011	11,48,64,524
14	Mini Secretariat															
i)	secteriate	25,27,698	-	-	-	-	-	-	25,27,698	-	-	-	-	-	-	-
ii)	Const of Boundry wall/booth along jail B/wall near mini sect ptl	85,59,984	-	-	-	-	-	-	85,59,984	-	-	-	-	-	-	-
15	Other OUVGL Works															
i)	Const. of Foot-Paths and railing at Sheranwala Gate.Ptl.	18,48,224	-	-	-	-	-	-	18,48,224	-	-	-	-	-	-	-
ii)	Widering of road from NIS to Sheesh Mahal, PTI.	12,85,723	-	-	-	-	-	-	12,85,723	-	-	-	-	-	-	-
iii)	Prov. W/s in Sheesh Mahal ,Patiala.	43,562	-	-	-	-	-	-	43,562	-	-	-	-	-	-	-
iv)	Dismanteling of Old printing press ptl	1,23,093	-	-	-	-	-	-	1,23,093	38,21,200	-	-	-	-	-	38,21,200
v)	Spl. Repair CMO office, Patiala	4,90,473	-	-	-	-	-	-	4,90,473	-	-	-	-	-	-	-
vi)	Rajiv Gandhi law university	48,87,493	-	-	-	-	-	-	48,87,493	-	-	-	-	-	-	-
vii)	Old DC/Commissioner office, Patiala	2,22,38,444	-	-	-	-	-	-	2,22,38,444	4,73,000	-	-	-	-	-	4,73,000
viii)	DEO Site, Patiala	2,14,046	-	-	-	-	-	-	2,14,046	14,77,80,101	-	-	-	-	-	14,77,80,101
ix)	integrated township	2,47,282	-	-	-	-	-	-	2,47,282	-	-	-	-	-	-	-
x)	Rajpura colony	14,51,22,295	-	4,44,180	2,20,952	-	-	6,65,132	14,57,87,427	1,26,89,49,238	-	-	-	21,21,82,762	21,21,82,762	1,48,11,32,001
xi)	central jail patiala	43,78,390	-	-	-	-	-	-	43,78,390	6,05,094	-	-	-	-	-	6,05,094
xii)	P/Fixing Barbed wire around Kabari Market Patiala	15,38,440	-	-	-	-	-	-	15,38,440	22,00,00,000	-	-	-	-	-	22,00,00,000
xiii)	Kabadi market, Patiala	17,837	-	-	-	-	-	-	17,837	-	-	-	-	-	-	-
xiv)	Dismenting of patiala hotel patiala	80,38,620	-	-	-	-	-	-	80,38,620	14,35,000	-	-	-	-	-	14,35,000
xv)	Desi Mehmandari Hotel site Ptl-mehman khana	1,73,94,548	-	-	-	-	-	-	1,73,94,548	3,44,38,270	-	-	-	-	-	3,44,38,270
xvi)	c/o office complex of w/s sanitation dept. PH road PTL.	11,64,20,521	-	-	-	-	-	-	11,64,20,521	-	-	-	-	-	-	-
xvii)	C/o 16 no. quarter nabha Road	1,82,27,287	-	-	-	-	-	-	1,82,27,287	1,75,000	-	-	-	-	-	1,75,000
xviii)	Animal Husbandry site, Nabha Road, Patiala	16,85,57,882	75,28,011	7,72,911	6,80,193	40,000	-	90,21,115	17,75,78,997	3,26,90,00,685	-	-	-	10,14,05,316	10,14,05,316	3,37,04,06,001
xvi)	Shaheed Bhagat Singh Dandogal Enclave	14,83,843	-	-	15,640	-	-	15,640	14,99,483	-	-	-	-	-	-	-
xvii)	Rest House at Patiala	12,000	-	-	-	-	-	-	12,000	-	-	-	-	-	-	-
xviii)	OUVGL Site at Longowal	12,000	-	-	3,17,450	-	-	3,17,450	3,29,450	-	-	-	-	-	-	-
xvi)	Apolo Ground Patiala	1,29,692	-	-	-	-	-	-	1,29,692	-	-	-	-	-	-	-
xvii)	Pb. Agro D.O Site Partial Hospital	48,000	-	-	-	-	-	-	48,000	-	-	-	-	-	-	-
xviii)	Commercial Sites,Patiala and Sangrur	8,93,404	-	-	-	-	-	-	8,93,404	-	-	-	-	-	-	-
xiv)	Chunk Site, Patiala	5,66,464	-	-	-	-	-	-	5,66,464	-	-	-	-	-	-	-
xv)	S.C.O/ Booths, Patiala near fountain chowk	3,91,305	-	-	-	-	-	-	3,91,305	(45,62,868)	-	-	-	-	-	(45,62,868)
xvi)	Kothi no. 1-7, Irrigation dept. land 11.1	1,08,217	-	-	-	-	-	-	1,08,217	22,00,000	-	-	-	-	-	22,00,000
xvii)	lehal mandal site nabha road patiala	8,11,48,380	37,09,175	6,33,404	74,82,860	-	-	1,18,25,439	9,29,73,819	22,80,16,985	-	-	-	6,42,57,176	6,42,57,176	29,22,74,162
xviii)	urban estate patiala	1,05,75,175	-	-	-	-	-	-	1,05,75,175	-	-	-	-	-	-	-
xix)	176 EWS Houses at Hajimajra (psay)	7,47,43,977	-	-	-	-	-	-	7,47,43,977	2,34,77,596	-	-	-	-	-	2,34,77,596
16	Const. of DAC Patiala															
i)	Const. of DAC Patiala	36,22,02,624	-	-	-	-	-	-	36,22,02,624	1,22,84,170	-	-	-	-	-	1,22,84,170
ii)	Const. Of booths for Deed Writers opp. DAC Patiala	3,72,70,723	-	-	-	-	-	-	3,72,70,723	5,94,07,537	-	-	-	-	-	5,94,07,537
II	NABHA															
17	Seed Farm, Nabha															
i)	Urban Estate(Seed Farm at Nabha)	7,32,21,793	-	-	-	-	-	-	7,32,21,793	7,500	-	-	-	-	-	7,500
ii)	Hira Enclave	12,98,92,111	13,35,220	23,66,496	9,09,213	-	-	46,10,929	13,45,03,040	1,21,52,51,186	-	-	-	3,63,92,247	3,63,92,247	1,25,16,43,433
iii)	309 Resi Plots, BML col ,Nabha Road, Patiala	16,30,289	-	-	-	-	-	-	16,30,289	70,100	-	-	-	-	-	70,100
18	Const. of Sub-Divisional Admn. Complex, Nabha															
i)	TAC Nabha	2,87,87,830	-	-	-	-	-	-	2,87,87,830	-	-	-	-	-	-	
ii)	Dev. Of h/work	53,69,368	-	-	-	-	-	-	53,69,368	-	-	-	-	-	-	
19	Dev. Of open Jail of 100 acre at Nabha (251 plots), Puda enclave, nabha															
i)	PUDA Enclave Nabha	7,84,43,036	6,23,422	79,820	-	8,000	-	7,11,242	7,91,54,278	6,83,71,407	-	-	-	3,27 501	3,27,501	6,86,98,908
III	SANGRUR															
20	Sangrur															
i)	Development of Qila Mubarak & Frash Khana site(Banasar Enclave)	1,37,22,001	60,086	-	-	45,750	-	1,05,836	1,38,27,837	34,18,52,283	-	-	-	86,52.175	86,52,175	35,05,04,457
ii)	C/o Girls senior secondary School, Sangrur	4,93,93,849	-	-	-	-	-	-	4,93,93,849	-	-	-	-		-	-

iii)	Other OUVGL Works	62,879	-	-	-	-	-	-	62,879	-	-	-	-	-	-	-
iv)	Dis.of old CM office Comm. pocket& old bldg.near Banasar Bagh	42,54,091	-	-	-	-	-	-	42,54,091	16,78,29,891	-	-	-	-	-	16,78,29,891
v)	Old B&R office Sangrur	42,72,346	-	-	-	-	-	-	42,72,346	5,78,13,961	-	-	-	-	-	5,78,13,961
vi)	PWD Site, Sangrur	2,30,391	-	-	-	14,250	-	14,250	2,44,641	11,39,84,862	-	-	-	32,712	32,712	11,40,17,574
vii)	TB Hospital Sangrur	13,997	-	-	-	-	-	-	13,997	-	-	-	-	-	-	-
viii)	Dev.of old Baghi Khanna site	2,65,92,948	-	-	-	-	-	-	2,65,92,948	7,78,000	-	-	-	-	-	7,78,000
ix)	Bus Stand Sangrur	4,36,022	-	-	-	-	-	-	4,36,022	17,25,000	-	-	-	-	-	17,25,000
x)	Panch Ghar Sangrur	51,32,536	-	-	-	-	-	-	51,32,536	-	-	-	-	1,53,26,979	1,53,26,979	1,53,26,979
xi)	Ajuba Hotel, Sangrur Road	13,800	-	-	-	-	-	-	13,800	-	-	-	-	-	-	-
xii)	Pepsu Bhakhra Enclave Model Town Patiala	-	-	-	-	-	-	-	-	6,000	-	-	-	-	-	6,000
21	Const. of DAC Sangrur															
i)	Const. of DAC Sangrur	2,50,05,500	-	-	-	-	-	-	2,50,05,500	-	-	-	-	76,12,696	76,12,696	76,12,696
IV	BARNALA															
22	Barnala															
i)	Old Tehsil Barnala	42,69,619	-	-	-	4,750	-	4,750	42,74,369	15,63,97,639	-	-	-	-	-	15,63,97,639
ii)	Dismentaling & Disposal of Old Quila Barnala	40,30,923	-	-	-	-	-	-	40,30,923	10,05,33,028	-	-	-	-	-	10,05,33,028
iii)	Barnala Sites	53,71,268	-	-	-	-	-	-	53,71,268	75,25,054	-	-	-	-	-	75,25,054
iv)	Rest house, handyaya, Dist Barnala	2,14,737	-	-	-	-	-	-	2,14,737	-	-	-	-	-	-	-
	TOTAL(Patiala Zone)	1,98,59,02,773	1,42,08,128	87,12,117	1,01,85,140	1,15,956	-	3,32,21,341	2,01,91,24,114	9,96,01,16,212	-	-	-	65,46,78,838	65,46,78,838	10,61,47,95,050
E	BATHINDA ZONE															-
I	BATHINDA															
1	PWD (B&R) site in Civil Station Area on 100' wide Road															
i)	Develop. of Commercial pocket 100'wide road. Btd.	3,27,99,899	-	-	-	-	-	-	3,27,99,899	7,31,63,389	-	-	-	1,61,412	1,61,412	7,33,24,801
ii)	Canal Colony, pocket -D (D6 civil line power house road. 2300 sq mt.)	5,00,51,701	-	-	-	5,000	-	5,000	5,00,56,701	1,04,02,83,518	-	-	-	25,40,069	25,40,069	1,04,28,23,587
iii)	PWD rest house Rampuraphul . Bathinda	22,34,236	-	-	-	-	-	-	22,34,236	(2,37,456)	-	-	-	-	-	(2,37,456)
2	Site under Patwarkhana (Dhobi Bazar)															
i)	Site Expense Patwarkhana	-	-	-	-	-	-	-	-	1,00,00,000	-	-	-	-	-	1,00,00,000
3	Plot in Civil Station (4400 sq. yds.)															
i)	4400 sq. yds.near Tehsil Bathinda	5,05,682	-	-	-	-	-	-	5,05,682	14,70,61,248	-	-	-	-	-	14,70,61,248
ii)	Repair and renovation of internal block civil Hospital, Bathinda	17,72,231	-	-	-	-	-	-	17,72,231	32,26,893	-	-	-	-	-	32,26,893
iii)	PWD Qtrs Xen PWD Office, Tehsil Building Civil Station , Bathinda	1,25,933	-	-	1,25,37,000	-	-	1,25,37,000	1,26,62,933	3,98,48,337	-	-	-	20,71,879	20,71,879	4,19,20,216
4	Old Tehsil Complex						-									
i)	Site Expenses Old Tehsil Bathinda	54,68,508	-	-	-	-	-	-	54,68,508	10,64,56,687	-	-	-	90,61,277	90,61,277	11,55,17,964
5	Other OUVGL Sites															
i)	BATHINDA U/E, OLD Hospital Bathinda	36,51,434	-	-	-	-	-	-	36,51,434	6,13,78,560	-	-	-	-	-	6,13,78,560
ii)	Dev. Of OUVGL Sites DIG Office, Bathinda	3,615	-	-	-	-	-	-	3,615	4,95,000	-	-	-	-	-	4,95,000
iii)	Old Hospital Site, Bathinda	82,45,849	-	-	-	-	-	-	82,45,849	2,34,90,76,996	-	-	-	-	-	2,34,90,76,996
iv)	Dismenting of 16973 sq. yards recd. From PWD Deptt.	3,46,885	-	-	-	-	-	-	3,46,885	73,12,60,113	-	-	-	-	-	73,12,60,113
v)	Dev of site at Milk Plant Bathinda	3,83,28,930	40,680	-	-	13,500	-	54,180	3,83,83,110	34,43,76,425	-	-	-	3,92,29,862	3,92,29,862	38,36,06,287
vi)	CANAL COLONY BATHINDA	8,36,518	-	-	-	-	-	-	8,36,518	10,46,10,044	-	-	-	-	-	10,46,10,044
vii)	5.58 acre land at bathinda	3,92,844	-	-	-	-	-	-	3,92,844	-	-	-	-	-	-	-
viii)	Const. of primary school/model school building at mall road Bathinda	1,33,76,045	-	-	-	-	-	-	1,33,76,045	3,02,500	-	-	-	-	-	3,02,500
ix)	Construction of D.A.C.Bathinda	23,51,83,193	-	-	-	-	-	-	23,51,83,193	21,40,209	-	-	-	-	-	21,40,209
x)	14 no's Police Quarter Lal Singh Basti,Bathinda	21,02,500	-	-	-	-	-	-	21,02,500	-	-	-	-	-	-	-
xi)	Jail Site, Bathinda	13,56,31,335	-	-	-	105	-	105	13,56,31,440	2,10,08,44,900	-	-	-	24,15,02,029	24,15,02,029	2,34,23,46,929
xii)	Resi Plots and Commercial Site, Bathinda	10,53,066	-	-	-	-	-	-	10,53,066	-	-	-	-	-	-	-
xiii)	Baba Fateh Singh Memorial Park	3,32,760	-	-	-	-	-	-	3,32,760	-	-	-	-	-	-	-
xiv)	chunk site bathinda	1,84,786	-	-	-	-	-	-	1,84,786	4,09,67,037	-	-	-	-	-	4,09,67,037
xv)	Ring road phase 2 Bathinda	21,502	-	-	-	-	-	-	21,502	-	-	-	-	-	-	-
xvi)	Rera Charges Bathinda	22,78,994	-	-	-	-	-	-	22,78,994	-	-	-	-	-	-	-
xvii)	Nirwana estate Bathinda	14,11,225	12,980	-	-	-	-	12,980	14,24,205	1,70,48,567	-	-	-	-	-	1,70,48,567
xviii)	Other OUVGL Works	52,000	-	-	-	-	-	-	52,000	(15)	-	-	-	-	-	(15)
II	BUDHLADA															
i)	SUGAR MILL BUDHLADA	37,54,04,375	-	4,07,947	69,383	8,10,334	-	12,87,664	37,66,92,039	6,36,29,120	-	-	-	(19,79,387)	(19,79,387)	6,16,49,733
ii)	Const. of police station at Budhlada	1,24,45,468	-	-	-	-	-	-	1,24,45,468	-	-	-	-	-	-	
II	JALALABAD															
i)	Construction of TAC Jalalabad	4,66,98,643	-	-	-	-	-	-	4,66,98,643	7,89,000	-	-	-	-	-	7,89,000
ii)	Const. of 100 bed hospital at jalalabad	33,66,97,129	-	-	-	-	-	-	33,66,97,129	-	-	-	-	-	-	
III	FARIDKOT															
6	Faridkot															
i)	Dev. Of Pkt. Near Dashmash public School,FDK	15,71,449	-	-	-	-	-	-	15,71,449	-	-	-	-	-	-	-
ii)	Dev. & demolition of SDE Residence building at FDK	23,95,113	-	-	1,722	-	-	1,722	23,96,835	1,68,08,339	-	-	-	10,000	10,000	1,68,18,339
iii)	Dev Of B.ed Hostel faridkot	4,58,203	-	-	-	-	-	-	4,58,203	1,80,15,204	-	-	-	-	-	1,80,15,204
iv)	Baba Farid University, Faridkot	23,05,75,966	-	4,25,828	41,932	4,37,500	-	9,05,260	23,14,81,226	32,07,56,189	-	-	-	(3,18,32,466)	(3,18,32,466)	28,89,23,723
v)	SUGAR MILL Faridkot/Resi Plots	35,27,493	-	-	-	1,04,850	-	1,04,850	36,32,343	2,03,78,773	-	-	-	(36,94,679)	(36,94,679)	1,66,84,094
vi)	Other Works	1,88,977	-	-	-	-	-	-	1,88,977	29,71,000	-	-	-	-	-	29,71,000

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN : 000203N

IV	MANSA															
7	Land belonging to Revenue Department within the Municipal Limits															
i)	Development of U/E under OUVGL, Mansa\ 52 acre	19,60,19,228	48,774	1,48,300	27,142	5,19,463	-	7,43,679	19,67,62,907	8,22,13,823	-	-	-	-	-	8,22,13,823
ii)	Const. of Boundary wall at mansa	14,99,724	-	-	-	-	-	-	14,99,724	-	-	-	-	-	-	-
iii)	Mansa Chunk	-	-	-	-	-	-	-	-	13,77,917	-	-	-	-	-	13,77,917
iv)	CONST. OF EXT DAC MANSA	62,922	-	-	-	-	-	-	62,922	-	-	-	-	-	-	-
v)	Mansa (industry dept. Site)	2,62,044	-	-	-	83,000	-	83,000	3,45,044	4,17,38,258	-	-	-	(43,71,569)	(43,71,569)	3,73,66,689
vi)	const. of 33' Wide Road from court to Kaur ka Tibba Mansa	73,79,664	-	-	-	-	-	-	73,79,664	76,88,926	-	-	-	-	-	76,88,926
vii)	Dismentling of Health deptt. Quarters/Food Supply Site, Mansa	11,72,260	-	-	-	-	-	-	11,72,260	7,95,86,325	-	-	-	1,55,34,301	1,55,34,301	9,51,20,626
viii)	Mali Nikko Devi Site Mansa	65,28,967	-	-	-	-	-	-	65,28,967	18,700	-	-	-	-	-	18,700
ix)	resi plots at mansa and budhlada	9,39,460	-	-	-	-	-	-	9,39,460	(80,40,940)	-	-	-	-	-	(80,40,940)
x)	DC Residence Mansa	45,622	-	-	-	-	-	-	45,622	9,47,073	-	-	-	-	-	9,47,073
xi)	Other Works	3,46,594	-	-	-	-	-	-	3,46,594	(5,28,127)	-	-	-	-	-	(5,28,127)
V	MALOUT															
i)	Site Works Malout & Plots	(50,000)	-	-	-	-	-	-	(50,000)	-	-	-	-	(24,26,390)	(24,26,390)	(24,26,390)
8	Colonization Department Land															
i)	Construction of MIMIT & CRC at Malout	34,75,38,869	-	-	-	-	-	-	34,75,38,869	18,72,395	-	-	-	-	-	18,72,395
ii)	Project Malout	16,70,99,361	-	-	-	-	-	-	16,70,99,361	29,80,22,078	-	-	-	-	-	29,80,22,078
iii)	Prov. (PH) Services in U/E Malout	91,71,640	-	-	-	-	-	-	91,71,640	16,32,29,068	-	-	-	-	-	16,32,29,068
iv)	Sale of MIMIT and CRC	-	-	-	-	-	-	-	-	3,99,09,750	-	-	-	-	-	3,99,09,750
v)	Area along NH-10 passing through Molout Town	7,59,01,409	-	-	-	-	-	-	7,59,01,409	-	-	-	-	-	-	-
vi)	Cont. of Pond Structure at Bathinda Chowk, Malout	47,72,000	-	-	-	-	-	-	47,72,000	-	-	-	-	-	-	-
vii)	GFE Malout	3,05,37,664	-	-	-	22,190	-	22,190	3,05,59,854	5,67,71,930	-	-	-	94,15,791	94,15,791	6,61,87,721
viii)	Booth Malout	-	-	-	-	-	-	-	-	-	-	-	-	12,72,797	12,72,797	12,72,797
ix)	Green Enclave Malout	-	-	10,000	-	-	-	10,000	10,000	-	-	-	-	-	-	-
VI	MUKATSAR															
9	Mukatsar															
i)	Civil hospital site Mukatsar	55,882	-	-	-	-	-	-	55,882	-	-	-	-	-	-	-
ii)	Platefarm at skill dev.Centre vill.Abul Khurana (Mukatsar)	6,55,95,470	-	-	-	-	-	-	6,55,95,470	-	-	-	-	-	-	-
iii)	Udekaran Site, Sri Mukatsar Sahib	4,94,15,505	-	1,65,939	-	6,500	-	1,72,439	4,95,87,944	2,05,04,967	-	-	-	(10,55,990)	(10,55,990)	1,94,48,977
iv)	Old jail site,Shri Muktsar Sahib	1,38,865	-	-	-	-	-	-	1,38,865	17,23,000	-	-	-	-	-	17,23,000
VII	ABOHAR	-														
10	Abohar							-	-	-				-	-	-
i)	SpinFed, Abohar/PUDA Enclave	33,74,03,333	49,701	2,98,570	2,20,021	21,874	-	5,90,166	33,79,93,499	40,37,62,377	-	-	-	-	-	40,37,62,377
ii)	Plant in Buffer zone, Shamshan Ghat, Abohar	1,60,876	-	-	-	-	-	-	1,60,876	-	-	-	-	-	-	-
iii)	plot scheme abohar	3,26,801	-	-	-	-	-	-	3,26,801	45,98,651	-	-	-	20,12,237	20,12,237	66,10,888
iv)	Commercial Abohar	-	-	-	-	-	-	-	-	-	-	-	-	2,32,695	2,32,695	2,32,695
v)	SCO Abohar	-	-	-	-	-	-	-	-	-	-	-	-	1,15,26,812	1,15,26,812	1,15,26,812
vi)	Spinning Mill Abohar	-	-	-	-	2,11,922	-	2,11,922	2,11,922	-	-	-	-	6,30,350	6,30,350	6,30,350
	TOTAL (Bathinda Zone)	2,84,86,78,646	1,52,135	14,56,584	1,28,97,200	22,36,238	-	1,67,42,157	2,86,54,20,803	8,81,10,46,747	-	-	-	28,98,41,030	28,98,41,030	9,10,08,87,777
F	MOHALI ZONE															
I	ANANDPUR SAHIB															
i)	Thana site and Tibba site	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
i)	Beautification of 60' wide road Gurudwara Seshganj Sahib	2,28,57,490	-	-	-	-	-	-	2,28,57,490	-	-	-	-	-	-	-
ii)	Mullanpur Ganbdass	48,000	-	-	-	-	-	-	48,000	-	-	-	-	-	-	-
iii)	Development of Parking in Anandpur Sahib	61,57,193	-	-	-	-	-	-	61,57,193	-	-	-	-	-	-	-
iv)	Other Works	61,83,419	-	-	-	-	-	-	61,83,419	-	-	-	-	-	-	-
v)	PH works in Parking sites at Anandpur Sahib and KPS	82,75,856	-	-	-	-	-	-	82,75,856	-	-	-	-	-	-	-
vi)	PH works at 2 No. toilet blocks at Anandpur Sahib	2,33,537	-	-	-	-	-	-	2,33,537	-	-	-	-	-	-	-
vii)	PH works at 2 No. toilet blocks at Kiratpur Sahib	1,74,168	-	-	-	-	-	-	1,74,168	-	-	-	-	-	-	-
viii)	H/W Sh. Keshgarh Sahib to Sh. Seshganj Sahib at APS	2,31,944	-	-	-	-	-	-	2,31,944	-	-	-	-	-	-	-
ix)	L/S in linear park at Anandpur Sahib(Hort.)	1,38,304	-	-	-	-	-	-	1,38,304	-	-	-	-	-	-	-
x)	L/s work in SGPC Ground at Anandpur Sahib(Hort.)	61,281	-	-	-	-	-	-	61,281	-	-	-	-	-	-	-
xi)	Widening of road at Anandpur Sahib	1,53,00,000	-	-	-	-	-	-	1,53,00,000	-	-	-	-	-	-	-
xii)	elec. Bills & DG set MASC Anandpur Sahib	14,11,096	-	-	-	-	-	-	14,11,096	-	-	-	-	-	-	-
xiii)	Dashmesh Academy Martial Art	2,54,33,450	-	-	-	-	-	-	2,54,33,450	-	-	-	-	-	-	-
ii)	Const. of TAC Khamano	6,21,76,508	-	-	-	-	-	-	6,21,76,508	28,99,557	-	-	-	-	-	28,99,557
iii)	Mahatama Gandhi RTI Institute Sec-26 Chd.	7,83,564	-	-	-	-	-	-	7,83,564	-	-	-	-	-	-	-
iv)	41 freehold plots at ropar / 2.92 acre pocket pwd store / giani jail singh nagar ropar	1,16,43,202	-	-	-	-	-	-	1,16,43,202	11,59,77,095	-	-	-	-	-	11,59,77,095
v)	Third party techno- Financial Audit	9,11,09,936	-	-	-	-	-	-	9,11,09,936	-	-	-	-	-	-	-
II	MOHALI															
i)	DAC Mohali	12,000	-	-	-	-	-	-	12,000	-	-	-	-	-	-	-
ii)	Maharaja Ranjit Singh Armed fores Institute	6,31,04,373	-	-	-	-	-	-	6,31,04,373	-	-	-	-	-	-	-
iii)	Multi Purpose Hall Govt Collage Moahli	3,33,34,056	-	-	-	-	-	-	3,33,34,056	-	-	-	-	-	-	-
iv)	Renovation of DC & SSP office, Sec.55	1,18,99,754	-	-	-	-	-	-	1,18,99,754	-	-	-	-	-	-	-
	TOTAL	36,05,69,131	-	-	-	-	-	-	36,05,69,131	11,88,76,652	-		-	-	-	11,88,76,652

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN : 000203N

G	HEAD OFFICE															
1	Advance Payment to Government on OUVGL Account															
i)	- Adv. payment to Govt. for taking HUDCO loan	80,00,00,000	-	-	-	-	-	-	80,00,00,000	-	-	-	-	-	-	-
ii)	-other payments made to govt.	8,39,01,75,000	-	-	-	-	-	-	8,39,01,75,000	-	-	-	-	-	-	-
iii)	-Baba farid university	84,29,32,725	-	-	-	3,206	-	3,206	84,29,35,931	(23,58,846)	-	-	-	-	-	(23,58,846)
2	Interest on Loans															
i)	Interest on HUDCO / PNB Loan/PDA Loan	46,38,67,178	-	-	-	-	-	-	46,38,67,178	-	-	-	-	-	-	-
ii)	-Interest on loan taken for const. of jails	2,97,35,19,625	-	-	-	-	-	-	2,97,35,19,625	-	-	-	-	-	-	-
iii)	Interest on Loan taken for IMC Rajpura	74,69,78,430	-	-	-	-	-	-	74,69,78,430	-	-	-	-	-	-	-
3	OUVGL(P.I.F. Account)															
i)	OUVGL PIF Account	30,91,47,625	-	-	-	-	-	-	30,91,47,625	-	-	-	-	-	-	-
4	OUVGL-Payments to DCs for Urban Infrastructure works															
i)	OUVGL Payment to DCS For UI Works	5,62,32,82,328	-	-	-	-	-	-	5,62,32,82,328	89,659	-	-	-	-	-	89,659
5	OUVGL- Transfer to other Departments															
i)	Const. of jails PWD(B&R) CHD	5,58,28,01,924	-	-	-	-	-	-	5,58,28,01,924	-	-	-	-	-	-	-
ii)	Transfer to Other Departments	6,21,84,14,184	-	-	-	21,04,32,545	-	21,04,32,545	6,42,88,46,729	-	-	-	-	-	-	-
6	BDA															
i)	againt Chunk basis	1,69,19,44,627	-	-	-	-	-	-	1,69,19,44,627	-	-	-	-	-	-	-
7	OUVGL MISC															
i)	(PWC)	7,76,727	-	-	-	-	-	-	7,76,727	18,000	-	-	-	-	-	18,000
8	OTHERS															
i)	Others	24,77,312	-	-	-	1,25,250	-	1,25,250	26,02,562	-	-	-	-	-	-	-
9	Pb. Health System Corporation															
i)	PHSC	38,40,06,517	-	-	-	-	-	-	38,40,06,517	-	-	-	-	-	-	-
10	OUVGL SCHEME -Education Cess(PSDWF)															
i)	PSDWF	1,21,56,43,920	-	-	-	15,63,04,645	-	15,63,04,645	1,37,19,48,565	-	-	-	-	-	-	-
11	OUVGL SCHEME -Cultural Cess															
i)	Cultural Cess	50,00,00,000	-	-	-	-	-	-	50,00,00,000	-	-	-	-	-	-	-
12	POLICE STATIONS															
i)	BDA	3,60,00,000	-	-	-	-	-	-	3,60,00,000	-	-	-	-	-	-	-
ii)	GLADA	8,85,00,000	-	-	-	-	-	-	8,85,00,000	-	-	-	-	-	-	-
iii)	JDA	3,60,00,000	-	-	-	-	-	-	3,60,00,000	-	-	-	-	-	-	-
13	Loans															
i)	Loan to ADA for Chhotta Ghalughara Smark	16,58,396	-	-	-	(16,58,396)	-	(16,58,396)	-	-	-	-	-	-	-	-
	TOTAL (Mohali Zone)	35,90,81,26,518	-	-	-	36,52,07,250	-	36,52,07,250	36,27,33,33,768	(22,51,187)	-	-	-	-	-	(22,51,187)
	TOTAL PART (A)	45,32,44,17,622	6,61,83,046	2,81,51,283	4,45,11,510	37,17,24,770	-	51,05,70,609	45,83,49,88,231	39,89,60,98,211	-	-	-	2,18,71,23,916	2,18,71,23,916	42,08,32,22,128
	PART B															
ii)	Loan From PDA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
iii)	Loan to SugarFed	14,16,45,000	-	-	-	-	-	-	14,16,45,000	-	-	-	-	-	-	-
iv)	Loan To PMIDC	79,38,59,795	-	-	-	-	-	-	79,38,59,795	7,26,67,344	-	-	-	-	-	7,26,67,344
v)	Interst On Loan To PMIDC	-	-	-	-	-	-	-	-	42,39,068	-	-	-	-	-	42,39,068
vi)	Amount Paid To PIDB	20,50,00,000	-	-	-	-	-	-	20,50,00,000	-	-	-	-	-	-	-
vii)	Loan to Urban Hatt Amritsar	51,35,310	-	-	-	-	-	-	51,35,310	-	-	-	-	-	-	
viii)	concession money from PIEM hotel	-	-	-	-	-	-	-	-	38,68,42,304	-	-	-	5,32,40,000	5,32,40,000	44,00,82,304
	TOTAL PART (B)	1,14,56,40,105	-	-	-	-	-	-	1,14,56,40,105	46,37,48,716	-	-	-	5,32,40,000	5,32,40,000	51,69,88,716
	GRAND TOTAL PART (A+B)	46,47,00,57,727	6,61,83,046	2,81,51,283	4,45,11,510	37,17,24,770	-	51,05,70,609	46,98,06,28,334	40,35,98,46,984	-	-	-	2,24,03,63,916	2,24,03,63,916	42,60,02,10,8[illegible]

CHARTERED ACCOUNTANTS
FRN : 000203N

Accounting Policies for Punjab Urban Planning and Development Authority

1. Background

The OUVGL (Optimum Utilization of Vacant Government Land) scheme is an initiative by the Punjab Urban Planning and Development Authority (PUDA) aimed at utilizing vacant government lands in a more effective and planned manner. This scheme focuses on developing these unoccupied government properties into residential, commercial, or institutional spaces to meet the growing needs of the public while optimizing land use for economic development.

2. Disclosure of Accounting Policies

The financial statements have been prepared on a cash basis of accounting. The Authority recognizes income and expenses only when actual cash is received or paid, rather than when they are accrued. This method has been consistently applied during the current financial year, with no changes compared to the previous year.

3. Valuation of Inventory

The Authority has no inventory. Hence, no valuation of inventory recognition is necessary.

4. Revenue Recognition

Revenue is recognized when actual cash is received. The Authority does not recognize income on an accrual basis, and any revenue earned but not yet received is not recorded in the financial statements.

5. Accounting for Fixed Assets

Fixed assets are recorded at the actual cost paid, without any adjustments for depreciation until a payment is made. No depreciation is recorded until actual cash outflows occur.

6. Depreciation on Fixed Assets

Depreciation on fixed assets is recognized only when payments are made for acquiring the assets. No depreciation is provided for assets that are yet to be paid for.

A.C.A.(F&A)	CHIEF ADMINISTRATOR	VICE-CHAIRMAN

7. Accounting for Investments

Investments are recorded at cost when actual payments are made. The value of the investments is not adjusted until cash flows occur.

8. Borrowing Costs

Borrowing costs are recognized as an expense in the period when the actual cash outflow occurs, irrespective of the period to which they relate.

9. Accounting for Taxes on Income

Taxes on income are recognized only upon actual payment. Consequently, no provisions are made for income tax liabilities or deferred tax assets/liabilities until cash is paid. Additionally, the Authority has obtained an exemption under Section 12AB(1)(B) of the Income Tax Act, 1961, which exempts income from certain activities of charitable or non-profit organizations. As a result, income earned by the Authority that qualifies under this exemption will not be subject to tax, further reducing the need for tax provisions.

10. Provision, Contingent Liabilities, and Contingent Assets

Provisions, contingent liabilities, and contingent assets are not recognized in the financial statements until actual payments are made or receipts are realized.

11. Employee Benefits

Employee benefits are recognized as expenses only when payments are made. No provisions are made for employee benefits in the financial statements. To comply with applicable regulatory requirements, the Authority has established a Gratuity Trust to administer the gratuity benefits for its employees. The Trust ensures that funds are set aside for future gratuity payments, providing assurance of financial stability and compliance with statutory requirements.

A.C.A (F&A) | CHIEF ADMINISTRATOR | VICE-CHAIRMAN

Notes to Accounts

1. Balances of Debtors, Creditors, Contractors, Banks, and Others

The balances outstanding in the accounts of various debtors, creditors, contractors, banks, allottees, and staff as of 31st March 2025 are subject to confirmation, reconciliation, and adjustment where applicable. The reconciliation process will ensure the accuracy of these balances, and necessary adjustments will be made upon receiving confirmations.

2. Management's Opinion on Assets and Advances

The management believes that the values of assets, loans, and advances stated in the financial statements represent their realizable values in the normal course of business. This reflects the management's confidence in the recoverability of these amounts based on current business conditions and the financial standing of parties involved.

3. Prior Period Income*

During the year, the Authority adjusted its outstanding loan balance with Amritsar Development Authority (ADA), resulting in a nil balance as at 31st March 2025. Interest income pertaining to FY 2022-23, which had not been recorded earlier, has now been recognised.

In accordance with Accounting Standard **(AS) 5 – Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies**, this income has been classified and disclosed as **Prior Period Income** in the Income and Expenditure Account for the year ended 31st March 2025.

4. Previous Year Figures

The figures from the previous year have been regrouped or reclassified wherever necessary to conform to the current year's presentation. This ensures consistency and clarity in the comparative financial statements, facilitating better understanding and analysis.

5. Fixed Assets

The physical verification of fixed assets has been conducted during the financial year 2024-25 by the authority itself. Consequently, the balances of fixed assets as stated in the financial statements are based on the book records and verification done by authority itself.

A.C.A (F&A) **CHIEF ADMINISTRATOR** **VICE-CHAIRMAN**

6. Treatment of Goods and Services Tax (GST) on Services and Penalties

Due to differing interpretations by various professionals regarding the applicability of GST on income streams such as compounding charges, extension charges, map fees, forfeiture, and penalties, the various departments within PUDA have applied GST differently as per professional Suggestion. To address this matter, PUDA has applied for an advance ruling with the GST authorities, which is currently under review. Until the ruling is received, each department is following its existing approach regarding GST. Any impact arising from the ruling will be appropriately reflected in the financial statements in the year the ruling is issued. Management does not anticipate any material effect on the current financial statements because of this issue.

7. Investment

The Authority has jointly incorporated a Special Purpose Vehicle (SPV) with the Central Government, namely NICDC Punjab Industrial Corridor Development Corporation Limited (NPICDCL), in which the Authority holds a 50% equity share. For this purpose, land valued at Rs.213 crores has been transferred by PUDA to NPICDCL for the development of the Integrated Manufacturing Cluster (IMC) at Rajpura, District Patiala, Punjab. Against this contribution, equity shares amounting to Rs.213 crores have been allotted to the Authority. The recognition and disclosure of this investment have been made in accordance with the requirements of **Accounting Standard (AS) 13 – Accounting for Investments**. Also as per accounting policy, the investment is carried at cost and no provision for diminution in value has been made as the investment is considered long-term and the value is expected to be realized in full.

8. Loan from GMADA

PUDA had taken a loan from GMADA in Two Trench i.e.Rs.15 Crores regarding Construction of Jail against OUVGL Scheme and Rs.10 Crores for repayment of loan to BOI. As PUDA Account slipped to SMA in 31-10-2022 due to non-repayment of loan. Additionally, both the loan given by GMADA to PUDA is for year, but till date no repayment is given by PUDA. Further, no interest of loan is booked by PUDA in the books due to cash basis of accounting.

9. Loan to Punjab Government (Old Loan)

As on 31.03.2025, Rs.17.93 Crores loan amount has been outstanding. But till date repayment is not made by Punjab Government. However, PUDA has been given permission to adjust the loan against Contribution Towards PSDWF.

A.C.A (F&A)   CHIEF ADMINISTRATOR   VICE-CHAIRMAN

RAJ GUPTA & CO.
Chartered Accountants
E-mail: carajguptaco@gmail.com
Website: www.carajguptaco.com

1839, SECTOR 22-B
Chandigarh-160022
Mob: 9815643637
Mob: 7889279571

INDEPENDENT AUDITOR'S REPORT

Punjab Urban Planning and Development Authority

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Punjab Urban Planning and Development Authority ("Gateway Scheme"), which comprise the Balance Sheet as at 31st March, 2025, the Income and Expenditure Statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, and to the best of our information and according to the Explanations given to us. the accompanying financial statements give a true and fair view of the financial position of Punjab Urban Planning and Development Authority as of 31st March, 2025 subject to matters discussed in "Emphasis of Matter" Paragraph, and of its financial performance for the year ended is in accordance with the accrual basis of accounting as practiced by the Authority and other generally accepted accounting principles applicable in India.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India (ICAI). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of this report. We are independent of the Authority in accordance with the ethical requirements that are relevant to our audit of the financial statements in India, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to the Notes to Accounts Note Nos. 1 to 4 of the financial statements, which describe certain matters that may have a financial impact on the financial statements. Our opinion is not modified in respect of this matter.

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN: 000203N

Responsibilities of Management for the Financial Statements

The management of the Authority is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework. This responsibility includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. No responsibility is assumed by us for matters of a legal nature which could entail contingent or unforeseen liabilities on the project. We will not be held responsible for loss or damage arising on account of information being concealed or any misrepresentation being made to us by the management. We have made the following key assumptions while carrying out the assignment:

- Financial information, details and other documents provide to us are materially correct and complete.
- Since we were appointed as auditors during the year, we have relied on the audited figures reported by the predecessor auditors.

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN: 000203N

RAJ GUPTA & CO.
Chartered Accountants
E-mail: carajguptaco@gmail.com
Website: www.carajguptaco.com

1839, SECTOR 22-B
Chandigarh-160022
Mob: 9815643637
Mob: 7889279571

Report on Other Legal and Regulatory Requirements

Compliance with Laws and Regulations: We have verified that Punjab Urban Planning and Development Authority-Gateway Scheme has complied with the requirements of the Punjab Regional and Town Planning and Development Act, 1995.

We further report that:

(a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit;

(b) The Balance sheet and Income and Expenditure Account referred to in this report are in agreement with the books of accounts;

(c) In our opinion and to the best of our information, the Balance Sheet and Income and Expenditure Account, Financial Statement of Gateway Scheme together with significant Accounting Policies and the notes on accounts attached thereto give the information as required by Punjab Regional and Town Planning and Development Act, 1995 in the manner so required and give a true and fair view subject to matters described in Emphasis of Matter Paragraph.

(a) In the case of Balance Sheet of the state of affairs of the Authority-Gateway Scheme as at 31 March, 2025

(b) In the case of Income and expenditure Account of the Loss of the Authority-Gateway Scheme for the year ended on that date.

For Raj Gupta & Co.
Chartered Accountants
FRN: 000203N

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN: 000203N

Raj Kumar Gupta
Principal Partner
Membership No.: 017039

Date: 13/10/2025
UDIN:25017039BMNZNF7002

PUNJAB URBAN PLANNING AND DEVELOPMENT AUTHORITY
PUDA Bhawan, Sector-62, Sahibzada Ajit Singh Nagar
GATEWAY SCHEME SECTOR 118-119 UNDER LAND OWNERS BECOME PARTNERS POLICY
Balance Sheet as on 31st March, 2025

Previous Year Amount in (Rs.)	Liabilities	Current Year Amount in (Rs.)	Previous Year Amount in (Rs.)	Assets	Current Year Amount in (Rs.)
11,35,12,346	RESERVES & SURPLUS	10,95,96,693		CURRENT ASSETS & LOANS AND ADVANCES	
	(Refer Schedule A)				
	CURRENT LIABILITIES & PROVISIONS			Current Assets	
	A) Current Liabilities		8,21,22,057	Fixed Deposit with Banks	8,37,07,441
46,77,75,978	Payable to MGF	45,07,26,067	3,74,18,801	Bank Balance	2,00,52,247
93,64,147	Earnest Money/Security From Contractors	1,15,89,796	22,89,767	Interest Acrrued But Not Received	27,53,925
55,57,50,000	EMAAR MGF& its Subsidiaries (Land)	55,57,50,000	77,84,680	Tax Deducted At Source	84,40,223
5,34,882	Cancer Cess Payable	5,34,882	83,15,62,463	Closing Stock	83,67,04,878
(4,879)	Service Tax Payable	21,476	17,29,39,525	Sundry Debtors	16,14,76,678
29,656	Labour Cess Payable	1,27,488	13,63,17,845	EDC/CLU/LF for 121.25 Acre	13,63,17,845
30,916	GST Payable	6,819	3,50,530	Security Deposit	3,68,510
20,950	Inter Office Accounts	20,950	15,544	Advances to Staff	25,639
			-	Amount in Transit	13,14,000
	B) Provisions				
8,24,50,320	Provision for Dev Works	8,24,50,320			
4,03,10,512	Provision for Contribution for PSDWF	4,03,10,512			
10,26,383	Inter Authority Balances (GMADA+DE Project PUDA)	26,383			
1,27,08,01,211	TOTAL	1,25,11,61,386	1,27,08,01,211	TOTAL	1,25,11,61,386

NOTE: Schedules and notes to accounts form an integral part of accounts

A.C.A (F&A)

CHIEF ADMINISTRATOR

VICE CHAIRMAN

For Raj Gupta & Co.
Chartered Accountants
Regd. No. 000203N

(CA Raj Kumar Gupta)
Principal Partner
M.No. 017039

Date : 13|10|2025
Place : S.A.S. Nagar
UDIN: 25017039BMNZNF7002

PUNJAB URBAN PLANNING AND DEVELOPMENT AUTHORITY
PUDA Bhawan, Sector-62, Sahibzada Ajit Singh Nagar
GATEWAY SCHEME SECTOR 118-119 UNDER LAND OWNERS BECOME PARTNERS POLICY

Income and Expenditure for the year ended 31st March, 2025

Previous Year Amount in (Rs.)	Particulars	Current Year Amount in (Rs.)	Previous Year Amount in (Rs.)	Particulars	Current Year Amount in (Rs.)
-	To Sale Return	1,27,36,671	1,05,00,000.00	By Sale of Plots	-
-	To Maintenance Expenditure	1,37,30,360	-	By Cost of Plots	51,42,415
80,94,761.05	To Cost of Sales	-	42,94,358.58	By Interest on FDR's with Bank	69,65,494
44,364.00	To Advertisement Expenses	19,344	18,13,845.00	By Interest Received on Saving	8,80,738
1,190.38	To Bank Charges	1,275	2,39,595.00	By Interest Others	33,06,888
(25,45,449.00)	To Litigation Expenses	3,27,400	39,02,108.00	By Interest from allotees-Plots	-
(12,50,863.00)	To Interest Paid on Earnest Money/Allotee	1,84,61,683	60,13,541.41	By Extension Fee / Compound Fees	74,53,657
6,51,856.00	To Compensation Paid to allottee	7,22,000	15,16,582.28	By Maintainance Charges /Water Charge	17,05,055
-	To Forfeiture	7,71,350	54,603.00	By Administration charges on Labour ces	6,194
-	To Other Expenses	2,747			
2,33,38,773.84	To Profit from Joint Veture	(2,13,12,388)			
2,83,34,633	TOTAL	2,54,60,442	2,83,34,633	TOTAL	2,54,60,442
1,86,71,019	To Emaar Mgf (80% Share)	(1,70,49,911)	2,33,38,774	By Profit from Joint Venture	(2,13,12,388)
46,67,755	To PUDA (20% Share)	(42,62,478)			
2,33,38,773.84		(2,13,12,388)	2,33,38,774		(2,13,12,388)
			46,67,755	By Profit brought down	(42,62,478)
			97,138	By Processing Fee	1,47,798
			23,142	By Transfer Fee	-
51,31,829	To Profit transferred to General Reserve	(39,15,653)	3,42,378	By Scrutiny Fee	1,99,027
			1,416	By Map Fees	-
51,31,829	TOTAL	(39,15,653)	51,31,829	TOTAL	(39,15,653)

NOTE: Schedules and notes to accounts form an integral part of accounts

A.C.A.(F&A)

CHIEF ADMINISTRATOR

VICE CHAIRMAN

For Raj Gupta & Co.
Chartered Accountants
Regd.No. 000203N

(CA Raj Kumar Gupta)
Principal Partner
M.No. 017039

Date : 13|10|2025
Place : S.A.S. Nagar
UDIN: 25017039BMN2NF7002

PUNJAB URBAN PLANNING AND DEVELOPMENT AUTHORITY
PUDA Bhawan, Sector-62, Sahibzada Ajit Singh Nagar
GATEWAY SCHEME SECTOR 118-119 UNDER LAND OWNERS BECOME PARTNERS POLICY

Schedule A

Reserves & Surplus

Previous Year Amount in (Rs.)	Particulars	Current Year Amount in (Rs.)
10,83,80,517	Opening Balance of Reserves & Surplus	11,35,12,346
51,31,829	Add: Profit/(Loss) for the current Financial Year	(39,15,653)
-	Less: Paid to PUDA	-
11,35,12,346		**10,95,96,693**

RAJ & CO. CHARTERED ACCOUNTANTS FRN : 000203N

Accounting Policies for Punjab Urban Planning and Development Authority -Gateway Scheme

1. Background

The PUDA Gateway Scheme is a partnership initiative where Punjab Urban Planning and Development Authority (PUDA) collaborates with private players. In this agreement, the distribution is set at 80% for private developers and 20% for PUDA. This scheme is designed to promote the development of vacant government land by leveraging private investment, ultimately leading to balanced urban growth and efficient utilization of resources. This collaboration enables the creation of planned residential, commercial, and industrial spaces in Punjab.

2. Disclosure of Accounting Policies

The financial statements have been prepared on an accrual basis of accounting. The Authority recognizes income and expenses when they are earned or incurred, regardless of the timing of actual cash receipts or payments. This method has been consistently applied during the current financial year, with no changes compared to the previous year.

3. Valuation of Inventory

The inventory of the Scheme comprises plots pending allotment, which have been valued at cost. Additionally, expenditures incurred on various development works are classified as work in progress and have been valued on an actual cost basis.

4. Revenue Recognition

Revenue is recognized when it is earned and there is reasonable certainty of its ultimate realization, irrespective of the timing of actual cash receipts.

5. Accounting for Fixed Assets

There are no fixed assets recorded in the PUDA Gateway Scheme.

A.C.A (F&A) | CHIEF ADMINISTRATOR | VICE-CHAIRMAN

6. Accounting for Taxes on Income

Income tax is accounted for on an accrual basis. Provisions for current tax are not made as Authority has obtained an exemption under Section 12AB(1)(B) of the Income Tax Act, 1961, which exempts income from certain activities of charitable or non-profit organizations. As a result. income earned by the Authority that qualifies under this exemption will not be subject to tax, further reducing requirement for tax provisions.

7. Provision, Contingent Liabilities, and Contingent Assets

Provisions are recognized when there is a present obligation, and an outflow of resources is probable and can be reliably estimated. Contingent liabilities are disclosed in the notes unless the probability of an outflow of resources is remote. Contingent assets are disclosed only when the realization is virtually certain.

8. Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, balances with banks, and highly liquid investments with original maturities of three months or less that are subject to insignificant risk of changes in value.

A.C.A (F&A) CHIEF ADMINISTRATOR VICE-CHAIRMAN

Notes to Accounts

1. Balances of Debtors, Creditors, Contractors, Banks, and Others

The balances outstanding in the accounts of various debtors, creditors, contractors, banks, allottees, and staff as of 31st March 2025 are subject to confirmation, reconciliation, and adjustment where applicable. The reconciliation process will ensure the accuracy of these balances, and necessary adjustments will be made upon receiving confirmations.

2. Management's Opinion on Assets and Advances

The management believes that the values of assets, loans, and advances stated in the financial statements represent their realizable values in the normal course of business. This reflects the management's confidence in the recoverability of these amounts based on current business conditions and the financial standing of parties involved.

3. Previous Year Figures

The figures from the previous year have been regrouped or reclassified wherever necessary to conform to the current year's presentation. This ensures consistency and clarity in the comparative financial statements. facilitating better understanding and analysis.

4. Inventory

Due to nature of inventory, which is maintained with plot-wise detail and supported by proper internal controls, physical verification may not be deemed necessary. The inventory balances reflected in the accounts are based on book records and valued at cost.

A.C.A (F&A)	CHIEF ADMINISTRATOR	VICE-CHAIRMAN

PUNJAB URBAN PLANNING AND DEVELOPMENT AUTHORITY
(INCLUDING GATEWAY SCHEME SECTOR 118-119 UNDER LAND OWNERS BECOME PARTNERS POLICY)
PUDA Bhawan, Sector-62, Sahibzada Ajit Singh Nagar

Consolidated Balance Sheet as on 31st March, 2025

Previous Year Amount in (Rs.)	Liabilities	Schedules	Current Year Amount in (Rs.)	Previous Year Amount in (Rs.)	Asset	Schedules	Current Year Amount in (Rs.)
7,87,58,06,490	Capital Reserve	(A)	8,84,52,53,576	15,37,52,811	Fixed Assets	(E)	15,21,80,614
3,19,68,45,262	Secured Loan	(B)	2,34,90,37,438	2,50,00,000	Investment with NPICDC Ltd		2,15,59,81,990
54,56,17,681	Deposit with PUDA	(C)	53,44,61,439	(18,29,03,994)	Works Executed	(F)	(17,97,43,608)
4,51,63,06,674	Current Liabilities and Provisions	(D)	4,95,07,76,622	6,11,02,10,744	OUVGL Work	(F-1)	4,38,04,17,438
				10,02,85,16,545	Current Assets, Loans & Advances	(G)	10,17,06,92,641
16,13,45,76,107	**TOTAL**		**16,67,95,29,075**	**16,13,45,76,107**	**TOTAL**		**16,67,95,29,075**

NOTE: Schedules and notes to accounts form an integral part of accounts

A.C.A (F&A)

CHIEF ADMINISTRATOR

VICE CHAIRMAN

For Raj Gupta & Co.
Chartered Accountants
Regd. No. 000203N

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN: 000203N

(CA Raj Kumar Gupta)
Principal Partner
M.No. 017039

Date: 13/10/2025
Place: S.A.S. Nagar
UDIN: 25017039BMNZNF7002

PUNJAB URBAN PLANNING AND DEVELOPMENT AUTHORITY
(INCLUDING GATEWAY SCHEME SECTOR 118-119 UNDER LAND OWNERS BECOME PARTNERS POLICY)
PUDA Bhawan, Sector-62, Sahibzada Ajit Singh Nagar
Consolidated Income & Expenditure Account for the year ending 31st March, 2025

Previous Year Amount in (Rs.)	Particulars	Current Year Amount in (Rs.)	Previous Year Amount in (Rs.)	Particulars	Current Year Amount in (Rs.)
39,39,68,392	To Administrative & Other Expenses	31,20,06,921		**By Operating Income**	
	To Maintenance Expenditure (As per Annexure - 1)	1,37,30,360	1,05,00,000	Sale of Plots	-
			-	Cost of Plots	51,42,415
1,23,48,932	To Depreciation (As per Schedule-E)	1,37,63,914	88,09,071	Sewerage & Water Charges	73,76,238
-	To Sale Return	1,27,36,671	7,78,42,687	Extention Fee	5,48,19,523
80,94,761	To Cost of sales	-	4,30,433	Processing Fee	5,72,768
				By Interest Received from	
			42,94,359	Interest on FDR's Gateway Scheme	69,65,494
			21,33,48,822	FDRs & Savings	27,16,20,768
			18,13,845	Interest received on Savings	8,80,738
			3,00,52,494	Others	3,55,50,157
			-	Interest on Loan given to ADA(Prior Period)*	2,83,12,880
			6,70,235	By Rent Received	4,86,540
			23,142	By Scrutiny Fee	1,99,027
			19,18,208	By Miscellaneous Receipts	27,42,272
(6,46,54,186)	To Profit for the year	6,24,37,148	54,603	Admn. Charges from Gate way Scheme	6,194
34,97,57,899	TOTAL	41,46,75,014	34,97,57,899	TOTAL	41,46,75,014
1,86,71,019	To Emaar Mgf (80% Share)	**(1,70,49,911)**	**(6,46,54,186)**	By Profit brought down	**6,24,37,148**
(8,33,25,205)	**To Profit transferred to General Reserve**	**7,94,87,059**			
(6,46,54,186)	TOTAL	6,24,37,148	(6,46,54,186)	TOTAL	6,24,37,148

NOTE: Schedules and notes to accounts form an integral part of accounts

A.C.A.(F&A)

CHIEF ADMINISTRATOR

VICE CHAIRMAN

For Raj Gupta & Co.
Chartered Accountants
Regd. No.-000203N
(CA Raj Kumar Gupta)
Principal Partner
M.No.-017039

Date: 13/10/2025
Place: S.A.S. Nagar
UDIN: 25017039BMNZNF7002

PUDA

PUNJAB URBAN PLANNING AND DEVELOPMENT AUTHORITY

(INCLUDING GATEWAY SCHEME SECTOR 118-119 UNDER LAND OWNERS BECOME PARTNERS POLICY)

Capital Reserve as on 31st March, 2025

Schedule-A

Previous Year Amount in (Rs.)		Particulars	Current Year HO
	A	**General Reserve**	
8,29,01,33,571		Balance as on 1.4.2024 (Accumulated Profit)	8,20,68,08,366
(8,33,25,205)		Add-Profit during the year	7,94,87,059
(1,63,27,01,876)		Less- Income Tax	(1,63,27,01,876)
50,00,000	**B**	Reserve for Staff Welfare	50,00,000
1,29,67,00,000	**C**	Assistance from State Govt gor Repayment of Loan taken for IMC Rajpura	2,18,66,60,027
7,87,58,06,490		**TOTAL**	**8,84,52,53,576**

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN : 000203N

PUDA

PUNJAB URBAN PLANNING AND DEVELOPMENT AUTHORITY
(INCLUDING GATEWAY SCHEME SECTOR 118-119 UNDER LAND OWNERS BECOME PARTNERS POLICY)
PUDA Bhawan, Sector-62, Sahibzada Ajit Singh Nagar
Secured Loan as on 31st March, 2025

Schedule-B

Previous Year Amount in (Rs.)		Particulars	Current Year Amount in (Rs.)
2,71,39,05,262	1	Term Loan From Indian Bank (against Government of Punjab Guarantee)	1,82,83,39,262
48,29,40,000	2	Term Loan From HDFC (against Government of Punjab Guarantee)	52,06,98,177
3,19,68,45,262		**Total(1+2+3)**	**2,34,90,37,439**

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN : 000203N

49

PUNJAB URBAN PLANNING AND DEVELOPMENT AUTHORITY

PUDA

PUDA Bhawan, Sector-62, Sahibzada Ajit Singh Nagar

Deposits with PUDA as on 31st March, 2025

Schedule-C

Previous Year Amount in (Rs.)	Particulars	Current Year
6,75,71,409	1. Earnest Money/Security from Contractors/BKos & Suppliers	7,33,04,222
81,16,240	2. Earnest Money for OUVGL Schemes	81,16,240
11,68,640	3. Other Securities and deposits	12,90,495
9,85,414	4. Earnest Money and deposits from Institutions/Societies/organisations	10,24,414
46,77,75,978	5. Emaar MGF Earnest money/Capital Receipt/Security from Contractors	45,07,26,067
54,56,17,681	**TOTAL**	**53,44,61,439**

50

GUPTA & CO. CA FRN : 000203N CHARTERED ACCOUNTANTS

PUNJAB URBAN PLANNING AND DEVELOPMENT AUTHORITY
(INCLUDING GATEWAY SCHEME SECTOR 118-119 UNDER LAND OWNERS BECOME PARTNERS POLICY)
PUDA Bhawan, Sector-62, Sahibzada Ajit Singh Nagar
Current Liabilities & Provisions as on 31st March, 2025

Schedule-D

Previous Year Amount in (Rs.)		Particulars	Current Year Amount in (Rs.)
	A	**Current Liabilities :**	
	1	**Creditors & Payables:**	
1,23,02,677	(i)	Securiy Deposits from Contractors	1,27,97,218
2,04,64,54,984	(ii)	Contributory Provident Fund	2,22,67,21,130
90,86,911	2	Miscellaneous Accounts	22,22,811
4,76,41,975	3	Bank Overdraft	-
58,23,82,881	4	External Development Charges (Payable to Competent Authority)	58,23,82,881
9,15,19,623	5	Licence Fee	9,15,19,623
5,76,85,610	6	Urban Development Fund	6,76,94,310
-	7	Cancer Relief Fund -Mega Project	-
10,41,50,781	8	Inter Authority Balances	6,18,00,562
74,28,01,235	9	Social Infrastructure Fund	1,05,51,18,516
76,76,317	10	HRD Charges	76,76,317
9,34,794	11	Cancer & Drug Addiction Cess	2,90,74,280
(11,48,97,640)	12	Cultural Cess	(11,48,97,640)
-	13	PSDWF @ 5%	-
(4,879)	14	Service Tax Payable (Gateway Scheme)	21,476
55,57,50,000	15	EMAAR MGF and its Subsidiaries	55,57,50,000
4,03,10,512	16	Provision for Contribution Towards PSDWF	4,03,10,512
8,24,50,320	17	Provision of CLU, EDC and Other Expenses	8,24,50,320
60,572	18	Duties And Taxes(Labour Cess & GST)	1,34,306
-			-
25,00,00,000	19	Loan from GMADA	25,00,00,000
4,51,63,06,674		Total (A)	4,95,07,76,622

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN : 000203N

SCHEDULE - E

PUDA

PUNJAB URBAN PLANNING AND DEVELOPMENT AUTHORITY
(INCLUDING GATEWAY SCHEME SECTOR 118-119 UNDER LAND OWNERS BECOME PARTNERS POLICY)
PUDA Bhawan, Sector-62, Sahibzada Ajit Singh Nagar
Schedule of Fixed Assets as on 31st March, 2025

Part-A

Particulars	Gross Block				Accumulated Depreciation					Written Down Value	
	Balance as on 01.04.2024	Additions during the Year	Sale/Written off during the Year	Balance as on 31.03.2025	Depreciation Rate	Balance as on 01.04.2024	Depreciation for the Year	Depreciation written back during the Year	Balance as on 31.03.2025	Balance as on 31.03.2025	Balance as on 31.03.2024
A) FIXED ASSETS											
PUDA Building at Sec 62, Mohali	33,49,13,792	1,59,146	-	33,50,72,938	5.00%	20,32,18,700	65,84,755	-	20,98,03,455	12,52,69,483	13,16,95,092
Furniture & Fixtures	2,74,65,454	-	-	2,74,65,454	18.10%	2,55,44,811	3,76,442	-	2,59,21,253	15,44,201	19,20,643
Airconditioners	32,22,086	1,60,966	-	33,83,052	13.90%	25,79,159	89,367	-	26,68,526	7,14,527	6,42,928
Office Equipments	2,35,14,710	-	-	2,35,14,710	13.91%	1,42,99,226	13,04,264	-	1,56,03,490	79,11,220	92,15,484
Feroprinting Machine	1,42,617	-	-	1,42,617	13.91%	1,39,238	470	-	1,39,708	2,908	3,378
Office Partitions	2,90,38,497	-	-	2,90,38,497	13.91%	2,41,66,323	6,77,719	-	2,48,44,042	41,94,455	48,72,174
Typewriters/Duplicators	4,41,910	-	-	4,41,910	13.90%	4,35,320	916	-	4,36,236	5,674	6,590
Library Books	5,94,691	33,648	-	6,28,339	10.00%	4,65,135	12,956	-	4,78,091	1,50,248	1,29,556
Water Cooler	1,98,925	-	-	1,98,925	13.90%	1,94,572	5,282	-	1,99,854	(929)	4,353
Generating Set	12,93,983	-	-	12,93,983	13.90%	12,92,544	200	-	12,92,744	1,240	1,440
Mini Exchang PABX System	10,03,164	-	-	10,03,164	13.90%	9,39,599	8,835	-	9,48,434	54,729	63,564
Computers	3,89,88,760	1,17,05,028	72,95,394	4,33,98,394	40.00%	3,61,45,340	11,37,368	-	3,72,82,708	61,15,686	28,43,420
Vehicles	2,59,34,061	-	-	2,59,34,061	25.89%	2,42,83,409	34,38,770	72,21,945	2,05,00,234	54,33,827	16,50,652
Sub-Total (A)	48,67,52,652	1,20,58,788	72,95,394	49,15,16,046		33,37,03,377	1,36,37,344	72,21,945	34,01,18,776	15,13,97,270	15,30,49,275

PUDA

(INCLUDING GATEWAY SCHEME SECTOR 118-119 UNDER LAND OWNERS BECOME PARTNERS POLICY)
PUDA Bhawan, Sector-62, Sahibzada Ajit Singh Nagar
Schedule of Fixed Assets as on 31st March, 2025

Part-B

Particulars	Gross Block				Depreciation					Written Down Value	
	Balance as on 01.04.2024	Additions during the Year	Sale/Written off during the Year	Balance as on 31.03.2025	Depreciation Rate	Balance as on 01.04.2024	Depreciation for the Year	Depreciation written back during the Year	Balance as on 31.03.2025	Balance as on 31.03.2025	Balance as on 31.03.2024
B) TOOLS & PLANTS											
Project Mohali	34,87,138	2,06,378	-	36,93,516	13.91%	27,90,712	1,25,580	-	29,16,292	7,77,224	6,96,426
H.Q-1	59,272	-	-	59,272	13.91%	58,995	39	-	59,034	238	277
Procurement	47,623	-	-	47,623	13.91%	47,553	10	-	47,563	60	70
Amritsar	40,800	-	-	40,800	13.91%	34,037	941	-	34,978	5,822	6,763
Sub-Total (B)	36,34,833	2,06,378	-	38,41,211		29,31,297	1,26,570	-	30,57,867	7,83,344	7,03,536
GRAND TOTAL (A+B)	49,03,87,485	1,22,65,166	72,95,394	49,53,57,257		33,66,34,674	1,37,63,914	72,21,945	34,31,76,643	15,21,80,614	15,37,52,811

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN: 000203N

PUNJAB URBAN PLANNING AND DEVELOPMENT AUTHORITY
(INCLUDING GATEWAY SCHEME SECTOR 118-119 UNDER LAND OWNERS BECOME PARTNERS POLICY)
PUDA Bhawan, Sector-62, Sahibzada Ajit Singh Nagar

PUDA

Work Executed by PUDA as on 31st March, 2025

Schedule-F

Previous Year Amount in (Rs.)		PARTICULARS		Current Year Amount in (Rs.)	
		A	DEPOSIT WORKS :		
2,40,85,52,817			Works completed & in Progress	2,40,85,52,817	
46,06,947			Land for deposit works	46,06,947	
(2,31,08,21,023)	10,23,38,742		Less: Receipt of Deposit For Works	(2,31,08,21,024)	10,23,38,741
		B	OTHER WORKS		
38,29,28,969			Works completed & in Progress	38,31,64,835	
			Contribution to Pb. State Development & Welfare fund	-	
3,66,15,18,719			PIMS Expenditure	3,66,73,99,287	
(4,41,54,70,225)	(37,10,22,537)		Less: Receipt	(4,42,08,54,272)	(37,02,90,150)
8,57,79,802	8,57,79,802	C	MODERN INDUSTRIAL PARK, MATERWARA	8,82,07,802	8,82,07,802
	(18,29,03,994)		TOTAL (A+B+C)		(17,97,43,608)

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN : 000203N

PUNJAB URBAN PLANNING AND DEVELOPMENT AUTHORITY
(INCLUDING GATEWAY SCHEME SECTOR 118-119 UNDER LAND OWNERS BECOME PARTNERS POLICY)
PUDA Bhawan, Sector-62, Sahibzada Ajit Singh Nagar

Financial Statement of Optimum Utilisation of Vacant Government Land Scheme (OUVGL) as on 31st March, 2025

Schedule-F-I

Previous Year Amount in (Rs.)	Particulars	Current Year Amount in (Rs.)	Previous Year Amount in (Rs.)	Particulars	Current Year Amount in (Rs.)
	RECEIPTS			EXPENDITURE	
40,35,98,46,984	Receipt from disposal of sites	42,60,02,10,896	80,00,00,000	Advance for Land	-
					80,00,00,000
			46,38,67,178	Interest on Loan	46,38,67,178
6,11,02,10,744	**Excess of Expenditure over Receipt**	**4,38,04,17,438**	8,39,01,75,000	Other payments made to govt.	8,39,01,75,000
			79,38,59,795	Loan to PMIDC	79,38,59,795
			14,16,45,000	Loan to SugarFed	14,16,45,000
			51,35,310	Loan to Urban Hatt Amritsar	51,35,310
			84,29,32,725	Payment to Baba Farid University Faridkot	84,29,35,931
			6,21,84,14,184	Transfer to other Departments	6,42,88,46,729
			30,91,47,625	P.I.F. Account	30,91,47,625
			1,69,19,44,627	Payments to BDA againt Chunk basis	1,69,19,44,627
			38,40,06,517	Payments to Pb. Health System Corporation	38,40,06,517
			5,62,32,82,328	Payments to DCs for Urban Infrastructure works	5,62,32,82,328
			1,21,56,43,920	Contribution to Pb. St. Dev. & Welfare fund	1,37,19,48,565
			16,05,00,000	Payments for Police Stations	16,05,00,000
			32,54,039	Misc and others	33,79,289
			20,50,00,000	Amount Paid to PIDB	20,50,00,000
			5,58,28,01,924	Amount paid for construction of Jails	5,58,28,01,924
			2,97,35,19,625	Interest on loan for construction of Jails	2,97,35,19,625
			74,69,78,430	Interest on Loan(IMC Rapjura)	74,69,78,430
			9,91,79,49,501	Works Expenditure	10,06,16,54,461
46,47,00,57,727	TOTAL	**46,98,06,28,334**	**46,47,00,57,727**	TOTAL	**46,98,06,28,334**

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN: 000203N

PUDA

PUNJAB URBAN PLANNING AND DEVELOPMENT AUTHORITY
(INCLUDING GATEWAY SCHEME SECTOR 118-119 UNDER LAND OWNERS BECOME PARTNERS POLICY)
PUDA Bhawan, Sector-62, Sahibzada Ajit Singh Nagar

Current Assets, Loans & Advances as on 31st March, 2025

Schedule-G

Previous Year Amount in (Rs.)	Particulars	Current Year Amount in (Rs.)
	A Current Assets :	
	1 Cash and Bank Balances	
-		-
90,000	(i) Amount in Transit	5,26,99,000
44,89,59,840	(ii) Deposit with Banks	1,63,17,61,826
3,74,18,801	(iii) Deposit with Banks (Gateway Scheme)	2,00,52,247
-		
72,49,03,488	2 Fixed Deposit with Banks	1,65,38,15,776
8,21,22,057	3 Fixed Deposit with Banks (Gateway Scheme)	8,37,07,441
1,95,91,11,567	4 C.P.F Deposit with Banks	2,14,69,85,532
36,79,72,326	5 Leave Encashment Fund with LIC Of India	41,84,92,549
87,38,766	6 Misceallaneous Accounts (Bank Guarantee)	88,67,288
10,09,734	7 Inter Office Accounts	2,39,173
(1,14,819)	8 Recoverable From Pb. Govt (Interest & Other Expenses)	(1,14,819)
25,43,90,105	9 Income Tax Deducted at Source	27,46,69,358
1,23,05,270	10 Advances to Court	1,23,05,270
10,45,61,558	11 Interest Acrrued But Not Received	12,52,22,571
77,84,680	12 Income Tax Deducted at Source (Gateway Scheme)	84,40,223
83,15,62,463	13 Closing Stock	83,67,04,878
13,63,17,845	14 EDC/CLU/LF for 121.25 Acres	13,63,17,845
17,29,39,525	15 Sundry Debtors	16,14,76,678
3,83,13,04,229	16 Inventory(Land at Rajpura)	1,70,47,78,900
30,10,122	17 Recoverable from SPV (IMC Rajpura)	79,75,290
10,00,000	18 Recoverable from Gateway	5,18,065
8,98,53,87,556	Sub Total (A)	9,28,49,15,090
	B Loans and advances :	
34,12,42,690	1 Loan to Punjab Government	17,90,57,477
53,66,00,000	2 Advance to land acquisition collector for acquisition of land for connecting the road to IMC Rajpura	57,43,58,177
-		-
-	3 Advances recoverable in cash or in kind or for value to be received (unsecured but consoderd good by management)	
4,79,381	(i) Advances to Suppliers/BKOS & Contractors for material	16,50,029
(91,828)	(ii) Other Advances	(91,828)
-		
19,84,738	(iii) Advances to Staff : For Construction	11,72,102
30,40,420	For other purpose	34,38,443
4,90,87,724	(iv) Loan to ADA Amritsar	-
-	4 Security Deposits:	
2,25,448	(i) With Pb.State Power Corp.Ltd	2,25,448
11,05,60,417	(ii) Other Securities	12,59,67,703
1,04,31,28,990	Sub Total (B)	88,57,77,551
10,02,85,16,545	Total (A+B)	10,17,06,92,641

GUPTA & CO. FRN : 000203N CHARTERED ACCOUNTANTS

Annexure-I

PUNJAB URBAN PLANNING AND DEVELOPMENT AUTHORITY
PUDA Bhawan, Sector-62, Sahibzada Ajit Singh Nagar
(INCLUDING GATEWAY SCHEME SECTOR 118-119 UNDER LAND OWNERS BECOME

Details of Administrative Expenses for the Year ending 31st March, 2025

Previous Year Amount in (Rs.)		Particulars	Current Year Amount in (Rs.)
	A	**ADMINISTRATIVE EXPENSES**	
16,49,07,654	1	Salary & Wages	18,97,50,226
2,24,815	2	Leave Salary & Pension Contribution	(8,73,31,219)
4,06,685	3	Bonus & Ex-Gratia	2,00,000
1,36,866	4	Liveries & Uniforms	89,759
11,71,610	5	Medical Reimbursement	20,60,069
10,030	6	Fee & Honorarium	50,030
28,11,463	7	Travelling & Conveyance	24,11,892
2,12,69,202	8	P.F. Contribution (Employer share)	1,73,38,508
5,86,90,038	9	Interest on P.F. Contribution (Employee share)	6,67,60,394
6,28,41,998	10	Interest on P.F. Contribution (Employer share)	6,97,65,126
1,75,503	11	L.T.C.	5,588
(3,28,82,324)	12	Gratuity	(69,54,804)
3,13,50,804	13	Leave Encashment	3,31,18,242
	15	Contribution to NPS(Employer Share)	14,81,988
31,11,14,344		**Sub-Total (A)**	**28,87,45,799**
	B	**OTHER EXPENSES**	
37,95,916	1	Printing & Stationery	2,51,159
4,87,624	2	Telephone Expenses	6,01,155
33,669	3	Postage & Telegrams	32,734
8,20,491	4	Entertainment	11,12,955
4,61,381	5	Office Expenses	4,01,614
90,738	6	Newspaper & Periodicals	74,844
8,761	7	Bank Charges	35,247
42,51,609	8	Running & Maintenance of Vehicles	37,79,699
(2,00,739)	9	Legal Expenses	15,97,900
4,10,050	10	Auditors Remuneration	1,32,308
1,26,874	11	Insurance charges	(36,098)
3,14,00,183	12	Interest on Bank Overdraft	18,05,595
2,03,479	13	Repair & Maintenance of Office Equipments	1,08,556
8,57,022	14	Advertisement	21,66,935
4,34,47,684	15	Maintenance of Building	(1,61,16,708)
(38,03,273)	16	Computer Expenses	52,53,224
7,49,225	17	Professional/Consultancy charges	19,35,975
6,51,856	18	Compensation Paid to allottee	7,22,000
2,17,493	19	Employees Advance Written off	-
94,868	20	GST /Income Tax Expenses	1,03,171
(12,50,863)	21	Interest Paid on Earnest Money	1,85,24,760
-	22	Other Expenses	7,74,097
8,28,54,048		**Sub-Total (B)**	**2,32,61,122**
39,39,68,392		**Total (A+B)**	**31,20,06,921**

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN : 000203N

PUNJAB URBAN PLANNING AND DEVELOPMENT AUTHORITY

(INCLUDING GATEWAY SCHEME SECTOR 118-119 UNDER LAND OWNERS BECOME PARTNERS POLICY)

PUDA Bhawan, Sector-62, Sahibzada Ajit Singh Nagar

PUDA

Details of Miscellaneous Receipts for the Year ending 31st March, 2025

Amount in (Rs.) Previous Year	Particulars	Amount in (Rs.) Current Year
4,22,235	Enlistment fee	60,000
20,800	Sale of Enlistment Form/Tender Forms	37,076
4,95,955	Road cut charges	5,49,038
3,04,384	Map fees	5,64,903
1,55,029	House rent (Cr.)	3,12,099
106	Penalty	-
30,799	Misc Receipt	15
4,65,100	Sale of Tree/Newspaper/Periodicals	11,18,859
22,384	Collection Charges	98,418
23,142	Transfer Fees	1,864
19,39,934	Total	27,42,272

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN : 000203N