



**ANIL KUMAR KHATTER & CO.**

Chartered Accountants

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

OFFICE:  
739, Housing Board Colony  
Guru Teg Bahadur Nagar, Jalandhar - 144 003  
(O) 4635707 (M) 98763-03838  
E-mail : kshekta@gmail.com

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## INDEPENDENT AUDITOR'S REPORT

**The Member Secretary**  
**Punjab Land Records Society,**  
**Jalandhar**

### 1)REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of Punjab Land Records Society, Jalandhar for its Head Office at Jalandhar AND PLRS Cell at Chandigarh which comprise the balance sheet as on 31<sup>st</sup> March, 2022 and Receipts & Payments account for the year ended and a summary of significant accounting policies.

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

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

### 3)AUDITORS'S RESPONSIBILITY

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

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





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

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

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

#### 4)BASIS FOR QUALIFIED OPINION

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



#### 5)QUALIFIED OPINION

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

I) In the case of balance sheet, of the state of affairs of the Punjab Land Records Society, DIC, Jalandhar as at 31<sup>st</sup> March, 2022

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

FOR ANIL KUMAR KHATTER & CO.

  
Chartered accountants  


(ANIL KUMAR-088842)

22088842ATGBQQ8865



ANIL KUMAR KHATTER  
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**SIGNIFICANT ACCOUNTING POLICIES/NOTES ON THE ACCOUNTS.**

- 1.The financial statements have been prepared to comply with the mandatory Accounting Standards issued by ICAI. These have been prepared under historical cost convention on cash basis. The accounting policies have been consistently applied by the Society and are consistent with those used in the previous year.
- 2.The preparation of these statements unless specifically mentioned is in conformity with the generally accepted accounting principles that requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of financial statements. Actual results, if they differ, those estimates are recognized in the current and future periods.
- 3.Interest income is accounted for on receipt basis.
- 4.Fixed assets are carried at the cost of acquisition less accumulated depreciation upto 31.03.2012.
- 5.Depreciation has not been provided for the financial year.
- 6.In view of these being no taxable income, no provision for income tax has been considered necessary.
- 7.Debit or credit balances of whatever account, are subject to confirmation.
- 8.Bank balance is reported as per Bank Pass Book.
- 9..The Society is incurring huge amounts on buildings in various districts/ tehsils/ sub tehsils, but it has come to the knowledge that nowhere in the entire state, the Land has been transferred in the name of the Society. Without land in its own name, the Society is constructing buildings and incurring huge expenses on infrastructure, is nowhere found in the byelaws of the Society produced to us. However , it has been informed to us that the Society is a funding society only and is working as per order of the State Govt.





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10. The books of accounts are being maintained in Tally Software at Head Office as well as PLRS Cell.

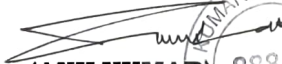
11. The figures for the previous year have been regrouped, wherever necessary.

12. As we have been appointed auditors after the date of the balance sheet, cash balance is shown as certified by the Society.

13. All the schedules enclosed, forms and integral part of the Balance Sheet and Receipts & Payments Account and have been duly authenticated.

For ANIL KUMAR KHATTER & Co.

Chartered Accountant

  
(ANILKUMAR) 88842  
Mem. No. 088842

2208842 ATG BZA 8865

# PUNJAB LAND RECORDS SOCIETY

( HEAD OFFICE: KAPURTHALA ROAD, JALANDHAR.)

## CONSOLIDATED BALANCE SHEET AS ON 31.03.2022

LIABILITIES				ASSETS			
AMOUNT (Rs.) as on 31.03.21	PARTICULARS	ANNX.	AMOUNT (Rs.) as on 31.03.22	AMOUNT (Rs.) as on 31.03.21	PARTICULARS	ANNX.	AMOUNT (Rs.) as on 31.03.22
6,24,43,75,581.62	<u>GENERAL RESERVE</u>	1	7,30,18,15,424.51	5,39,63,53,285.01	<u>FIXED ASSETS</u>	10	5,29,06,37,329.01
	<u>CURRENT LIABILITIES</u>				<u>CURRENT ASSETS</u>		
29,69,831.00	Cheques Issued Liabilities	2	72,23,993.60	10,17,619.00	Cash in Hand	11	12,91,787.00
54,600.06	Grant in Aid CSS	3	56,287.06	694.00	Amount in Transit	12	1,59,719.00
29,74,155.00	Grant in AID	4	29,07,176.00	33,29,60,099.84	Bank Balances	13	60,52,26,157.68
6,15,89,697.96	Sundry Creditors	5	7,56,76,000.51	54,600.06	Bank Balances(Grant in Aid CSS)	14	56,287.06
	<u>OTHER CURRENT LIABILITIES</u>			29,74,155.00	Bank Balances (Grant-in-Aid)		29,07,176.00
24,26,155.00	Expenses Payable	6	22,65,445.00	95,54,52,777.00	Fixed Deposits A/c	15	1,47,55,81,604.30
39,29,97,165.00	Other Payables	7	58,52,819.00	13,39,700.00	<u>OTHER CURRENT ASSETS</u>		
3,74,500.00	Earnest Money Deposits	8	5,44,137.00	5,74,618.00	User Charges Recoverable	16	13,13,700.00
6,38,080.00	Govt. Dues Payable	9	50,598.00	56,769.00	Security deposits	17	7,45,583.00
				1,76,15,448.73	TDS/TCS Refundable	18	62,43,416.40
					Other Loans & Advances	19	1,22,29,121.23
<u>6,70,83,99,765.64</u>	<b>TOTAL</b>		<u>7,39,63,91,880.68</u>	<u>6,70,83,99,765.64</u>	<b>TOTAL</b>		<u>7,39,63,91,880.68</u>

Annexures '1' to '60' referred to herein form an integral part of accounts.  
Previous year figures have been regrouped wherever necessary.

Subject to our report of even date.  
For ANIL KUMAR KHATTER & CO.  
CHARTERED ACCOUNTANTS N. NO. 088842

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



*(Signature)*  
(Financial Controller)

*(Signature)*  
(Joint Member Secretary)

*(Signature)*  
(Member Secretary)

PLACE : JALANDHAR  
DATED : 16/9/22

220 88842 ASM WAL 8746

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

CONSOLIDATED RECEIPTS & PAYMENTS FOR THE YEAR ENDING 31.03.2022

EXPENDITURES				INCOMES			
AMOUNT (Rs.) as on 31.03.21	PARTICULARS	ANNX	AMOUNT (Rs.) as on 31.03.22	AMOUNT (Rs.) as on 31.03.21	PARTICULARS	ANNX	AMOUNT (Rs.) as on 31.03.22
83393.00	Advertisement	20	373158.70	788195233.00	User Charges	51	999313818.00
645400.00	Audit Fees (Statutory)	21	826000.00	102126430.00	Mortgage Charges	52	130983000.00
76200.00	Internal Audit Fees	22	0.00	12360660.00	Demarcation Fee	53	16112700.00
179707.23	Bank Charges	23	46475.57	364043000.00	Appointment/Tatkal Fees	54	340754500.00
0.00	Computer Repair & Maintenance	24	5370.00	3777911.00	Other Facilitation Charges	55	16687636.00
764126.00	Electricity Expenses	25	484691.00	72094290.00	Nakal Fees	56	72964865.00
12901203.00	Employee's Provident Fund	26	10479682.00	19874795.00	PLRS Charges of Certified Co	57	23306820.00
113358.00	Insurance	27	123446.00	33971961.50	Bank Interest	58	81888869.72
3963123.92	Internet Charges	28	4274025.92	132149.87	Misc. Income	59	228104.00
694146.00	Legal & Prof. Consultancy exp.	29	715350.00	931000.00	Old Recovery	60	310500.00
163748.00	Meeting Expenses	30	180443.00				
12430952.43	Office Expenses	31	10277480.20				
2249978.00	Petrol Oil & Diesel	32	2492564.00				
1176668.00	Printing & Stationary	34	725838.00				
372087632.00	O & M for CLR/ROD	36	356106575.55				
1333203.00	Repair & Maintenance	37	661395.00				
130349456.70	Establishment	38	153508330.00				
18273347.00	Technical Assistance	39	22309423.60				
1864116.00	Telephone expenses	40	1962361.00				
6505197.00	Upkeep & maintenance of Office	41	5597601.00				
714414.00	Travelling & Conveyance	42	681151.00				
1684757.14	Misc. Office Exp	43	2531276.80				
38900.00	Software Licences	44	29793.00				
563715.00	Annual Maintenance Contract	45	494660.00				
15000000.00	Dizitisation & Scanning of LR	46	28898312.00				
0.00	NGDRS	47	141034.00				
4742366.00	Exp. on consolidation of land holding	48	3285113.00				
1357295.00	Maintenance of Revenue Court	49	12549000.00				
	Management System						
24224206.00	Cloud Infrastructure & Services	50	11253005.00				
614180608.42	TOTAL (RECURRING)		631013555.34				
	Excess of Receipts over Payments						
	transferred to General Reserve						
783326821.95	Account		1051537257.38				
1397507430.37	TOTAL		1682550812.72	1397507430.37	TOTAL		1682550812.72

Annexures '1' to '60' referred to herein form an integral part of accounts.  
Previous year figures have been regrouped wherever necessary.

FOR PUNJAB LAND RECORDS SOCIETY

Subject to our report of even date.  
For ANIL KUMAR KHATTER & CO.  
CHARTERED ACCOUNTANTS N.NO.088842



*[Signature]*  
(Financial Controller)

*[Signature]*  
(Joint Member Secretary)

*[Signature]*  
(Member Secretary)

PLACE : JALANDHAR  
DATED : 16/9/22

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**ANNEXURE - 1**

(Forming Part of Balance Sheet as on 31.03.2022)

**GENERAL RESERVE A/c**

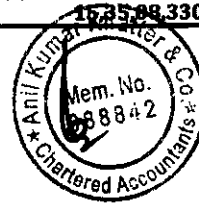
<b>PARTICULARS</b>	<b>AMOUNT (In Rupees)</b>	<b>PARTICULARS</b>	<b>AMOUNT (In Rupees)</b>
To Balance Carried Forward to Balance sheet	7,30,18,15,424.51	By Opening Balance	6,24,43,75,581.62
To Adjustment fixed assets written off	14,98,50,321.00	By Inter Branch Fund Transfer (net bal)	12,75,44,127.51
		By Old recovery	
		By Receipts adjustment	2,82,08,779.00
		By Adjusments Net	
		By Excess of Receipts over Payments	1,05,15,37,257.38
<b>TOTAL</b>	<b>7,45,16,65,745.51</b>		<b>7,45,16,65,745.51</b>



**ANNEXURE - 38**  
**(Forming Part of Balance Sheet as on 31.03.2022)**

**Establishment**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Barnala	237504.00
Bathinda	92258.00
Faridkot	14640.00
Jalandhar	118367.00
Ludhiana	683362.00
HEAD OFFICE	148304319.00
FCR	3934191.00
Commissioner, Ferozepur Division	115340.00
Commissioner, Patiala Division	8349.00
<b>TOTAL</b>	<b>15,35,88,330.00</b>





**ANNEXURE - 39**  
(Forming Part of Balance Sheet as on 31.03.2022)

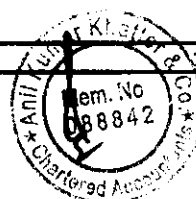
**Technical Assistance**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Amritsar	1458000.00
Barnala	613657.00
Bathinda	1082398.00
Faridkot	428366.00
Fatehgarh Sahib	511100.00
Ferozepur	802333.00
Gurdaspur	1684000.00
Hoshiarpur	1393985.00
Jalandhar	1344000.00
Kapurthala	621800.00
Ludhiana	1848986.00
Mansa	874167.60
Moga	1228000.00
Sri Muktsar Sahib	838798.00
Patiala	1020828.00
Roopnagar	550000.00
Sangrur	1824628.00
SAS Nagar	1178000.00
SBS Nagar	375253.00
Tarn Taran	1145562.00
Adjustment	425562.00
Pathankot	340000.00
Fazilka	720000.00
<b>TOTAL</b>	<b>2,23,09,423.60</b>

**ANNEXURE - 40**  
(Forming Part of Balance Sheet as on 31.03.2022)

**Telephone expenses**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Amritsar	74175.00
Barnala	60000.00
Bathinda	87600.00
Faridkot	42010.00
Fatehgarh Sahib	48600.00
Ferozepur	66158.00
Gurdaspur	68500.00
Hoshiarpur	59609.00
Jalandhar	114100.00
Kapurthala	56195.00
Ludhiana	110935.00
Moga	76150.00
Sri Muktsar Sahib	70000.00
Patiala	77100.00
Roopnagar	58100.00
Sangrur	74257.00
SAS Nagar	69600.00
SBS Nagar	37500.00
Tarn Taran	402500.00
Pathankot	40069.00
Adjustment	-14377.00
HEAD OFFICE	165011.00
FCR	50392.00
Fazilka	58177.00
Malerkotla	10000.00
<b>TOTAL</b>	<b>19,62,361.00</b>



**ANNEXURE - 41**  
(Forming Part of Balance Sheet as on 31.03.2022)

**Upkeep & maintenance of Office**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Ludhiana	1445400.00
HEAD OFFICE	3535401.00
Bathinda	616800.00
<b>TOTAL</b>	<b>55,97,601.00</b>

**ANNEXURE - 42**  
(Forming Part of Balance Sheet as on 31.03.2022)

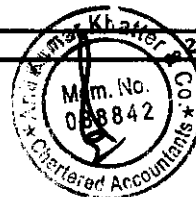
**Travelling & Conveyance**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Amritsar	62126.00
Barnala	2010.00
Bathinda	17100.00
Fatehgarh Sahib	9914.00
Ferozepur	16320.00
Gurdaspur	17326.00
Hoshiarpur	36970.00
Jalandhar	1800.00
Kapurthala	860.00
Mansa	32940.00
Moga	7170.00
Sri Muktsar Sahib	480.00
Patiala	11425.00
Roopnagar	2830.00
Sangrur	1600.00
SAS Nagar	36602.00
SBS Nagar	16560.00
Tarn Taran	42305.00
Pathankot	1250.00
HEAD OFFICE	234510.00
FCR	86748.00
Adjustment	42305.00
<b>TOTAL</b>	<b>6,81,151.00</b>

**ANNEXURE - 43**  
(Forming Part of Balance Sheet as on 31.03.2022)

**Misc. Office Exp**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Fatehgarh Sahib	41996.00
Hoshiarpur	63408.00
Jalandhar	51521.00
Ludhiana	38039.00
Patiala	343054.00
Tarn Taran	10200.00
HEAD OFFICE	6254.00
FCR	1866119.80
Adjustment	10200.00
Commissioner, Patiala Division	100485.00
<b>TOTAL</b>	<b>25,31,276.80</b>



**ANNEXURE - 44**  
(Forming Part of Balance Sheet as on 31.03.2022)

**Software Licences**

PARTICULARS	AMOUNT
Bathinda	16630.00
Ferozepur	13163.00
<b>TOTAL</b>	<b>29,793.00</b>

**ANNEXURE - 45**  
(Forming Part of Balance Sheet as on 31.03.2022)

**Annual Maintenance Contract**

PARTICULARS	AMOUNT
Bathinda	199892.00
HEAD OFFICE	294768.00
<b>TOTAL</b>	<b>4,94,660.00</b>

**ANNEXURE - 46**  
(Forming Part of Balance Sheet as on 31.03.2022)

**Dizitisation & Scanning of LR**

PARTICULARS	AMOUNT
HEAD OFFICE	22987450.00
Ludhiana	5910862.00
<b>TOTAL</b>	<b>2,88,98,312.00</b>

**ANNEXURE - 47**  
(Forming Part of Balance Sheet as on 31.03.2022)

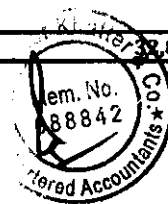
**NGDRS**

PARTICULARS	AMOUNT
FCR	141034.00
<b>TOTAL</b>	<b>1,41,034.00</b>

**ANNEXURE - 48**  
(Forming Part of Balance Sheet as on 31.03.2022)

**Exp. on consolidation of land holding**

PARTICULARS	AMOUNT
Hoshiarpur	3285113.00
<b>TOTAL</b>	<b>32,85,113.00</b>



**ANNEXURE - 49**  
(Forming Part of Balance Sheet as on 31.03.2022)

**Maintenance of Revenue Court Management System**

<b>PARTICULARS</b>	<b>AMOUNT</b>
HEAD OFFICE	12549000.00
<b>TOTAL</b>	<b>1,25,49,000.00</b>

**ANNEXURE - 50**  
(Forming Part of Balance Sheet as on 31.03.2022)

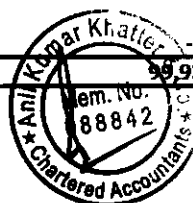
**Cloud Infrastructure & Services**

<b>PARTICULARS</b>	<b>AMOUNT</b>
HEAD OFFICE	11253005.00
<b>TOTAL</b>	<b>1,12,53,005.00</b>

**ANNEXURE - 51**  
(Forming Part of Balance Sheet as on 31.03.2021)

**User Charges**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Amritsar	72698238.00
Barnala	18047940.00
Bathinda	51695836.00
Faridkot	16617325.00
Fatehgarh Sahib	19490394.00
Ferozepur	21828865.00
Gurdaspur	57052690.00
Hoshiarpur	35784159.00
Jalandhar	71281443.00
Kapurthala	36875383.00
Ludhiana	149541456.00
Mansa	25875978.00
Moga	22547962.00
Sri Muktsar Sahib	24337110.00
Patiala	65159000.00
Roopnagar	17476376.00
Sangrur	38914180.00
SAS Nagar	185301354.00
SBS Nagar	14457180.00
Tarn Taran	20139760.00
Pathankot	14051429.00
Fazilka	27724485.00
Malerkotla	10562964.00
Adjustment	-18147689.00
<b>TOTAL</b>	<b>99,93,13,818.00</b>



**ANNEXURE - 52**  
(Forming Part of Balance Sheet as on 31.03.2022)

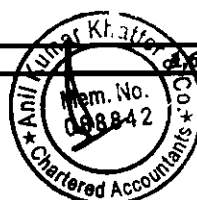
**Mortgage Charges**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Amritsar	8154000.00
Barnala	1690000.00
Bathinda	7470000.00
Faridkot	709000.00
Fatehgarh Sahib	6729000.00
Ferozepur	3063000.00
Gurdaspur	0.00
Hoshiarpur	4582000.00
Jalandhar	14474000.00
Kapurthala	0.00
Ludhiana	37217000.00
Mansa	1519000.00
Moga	2658000.00
Sri Muktsar Sahib	2944000.00
Patiala	8091000.00
Roopnagar	2112000.00
Sangrur	3574000.00
SAS Nagar	22528000.00
SBS Nagar	1311000.00
Tarn Taran	217500.00
Pathankot	1723000.00
Fazilka	2601000.00
Malerkotla	1111000.00
Adjustment	-3494500.00
<b>TOTAL</b>	<b>13,09,83,000.00</b>

**ANNEXURE - 53**  
(Forming Part of Balance Sheet as on 31.03.2022)

**Demarcation Fee**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Amritsar	964500.00
Barnala	494000.00
Bathinda	1510000.00
Faridkot	337500.00
Fatehgarh Sahib	550000.00
Ferozepur	464500.00
Gurdaspur	0.00
Hoshiarpur	1418000.00
Jalandhar	802000.00
Kapurthala	0.00
Ludhiana	242000.00
Mansa	1095000.00
Moga	424500.00
Sri Muktsar Sahib	1109000.00
Patiala	1986000.00
Roopnagar	795200.00
Sangrur	1678500.00
SAS Nagar	872500.00
SBS Nagar	246500.00
Tarn Taran	179500.00
Pathankot	764000.00
Fazilka	1113000.00
Malerkotla	81000.00
Adjustment	-1014500.00
<b>TOTAL</b>	<b>2,61,12,700.00</b>



**ANNEXURE - 54**  
(Forming Part of Balance Sheet as on 31.03.2022)

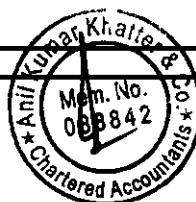
**Appointment/Tatkal Fees**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Amritsar	31677500.00
Barnala	6751000.00
Bathinda	20330500.00
Faridkot	5922500.00
Fatehgarh Sahib	6874500.00
Ferozepur	8137000.00
Gurdaspur	0.00
Hoshiarpur	14103500.00
Jalandhar	26393000.00
Kapurthala	0.00
Ludhiana	68799500.00
Mansa	10114500.00
Moga	7857500.00
Sri Muktsar Sahib	8281000.00
Patiala	22615500.00
Roopnagar	7300500.00
Sangrur	13938500.00
SAS Nagar	55855500.00
SBS Nagar	4895500.00
Tarn Taran	7495000.00
Pathankot	5917000.00
Fazilka	9913000.00
Malerkotla	3815000.00
Adjustment	-6233000.00
<b>TOTAL</b>	<b>34,07,54,500.00</b>

**ANNEXURE - 55**  
(Forming Part of Balance Sheet as on 31.03.2022)

**Other Facilitation Charges**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Amritsar	5377271.00
Fatehgarh Sahib	184350.00
Jalandhar	150.00
Kapurthala	114550.00
Ludhiana	3250.00
Moga	6850.00
Roopnagar	13550.00
SAS Nagar	7450.00
Sangrur	5826630.00
Tarn Taran	5097935.00
Pathankot	55650.00
<b>TOTAL</b>	<b>1,66,87,636.00</b>



**ANNEXURE - 56**  
(Forming Part of Balance Sheet as on 31.03.2022)

**Nakal Fees**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Amritsar	0.00
Barnala	2560965.00
Bathinda	5402825.00
Faridkot	2490435.00
Fatehgarh Sahib	3041605.00
Ferozepur	3586080.00
Gurdaspur	0.00
Hoshiarpur	5008145.00
Jalandhar	6040570.00
Kapurthala	0.00
Ludhiana	9746040.00
Mansa	3510875.00
Moga	3921595.00
Sri Muktsar Sahib	4169270.00
Patiala	7746575.00
Roopnagar	2239710.00
Sangrur	0.00
SAS Nagar	4997965.00
SBS Nagar	1991260.00
Tarn Taran	0.00
Pathankot	1413015.00
Fazilka	3867735.00
Malerkotla	1643190.00
Adjustment	-412990.00
<b>TOTAL</b>	<b>7,29,64,865.00</b>

**ANNEXURE - 57**  
(Forming Part of Balance Sheet as on 31.03.2022)

**PLRS Charges of Certified Copies**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Amritsar	533815.00
Barnala	154775.00
Bathinda	1218745.00
Faridkot	947710.00
Fatehgarh Sahib	768630.00
Ferozepur	352125.00
Gurdaspur	0.00
Hoshiarpur	2117605.00
Jalandhar	1770720.00
Kapurthala	0.00
Ludhiana	4232450.00
Mansa	346800.00
Moga	596980.00
Sri Muktsar Sahib	469570.00
Patiala	1879475.00
Roopnagar	0.00
Sangrur	988670.00
SAS Nagar	5176860.00
SBS Nagar	1011040.00
Tarn Taran	196855.00
Pathankot	347140.00
Fazilka	1113510.00
Malerkotla	125430.00
Adjustment	-1042085.00
<b>TOTAL</b>	<b>2,33,06,820.00</b>



**ANNEXURE - 58**  
(Forming Part of Balance Sheet as on 31.03.2022)

**Bank Interest**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Amritsar	1152686.00
Barnala	10150.00
Bathinda	34038.00
Faridkot	8868.00
Fatehgarh Sahib	195563.62
Ferozepur	14219.00
Gurdaspur	274271.00
Hoshiarpur	57637.00
Jalandhar	66013.00
Kapurthala	8959.00
Ludhiana	60475.00
Mansa	11030.00
Moga	58446.00
Sri Muktsar Sahib	19884.00
Patiala	36886.00
Roopnagar	14425.00
Sangrur	110594.50
SAS Nagar	37461.00
SBS Nagar	17072.00
Tarn Taran	2145075.00
Pathankot	9258.00
Fazilka	5648.00
Malerkotla	3442.00
Adjustment	2135985.00
HEAD OFFICE	75257819.60
FCR	96209.00
Commissioner, Ferozepur Division	141.00
Commissioner, Faridkot Division	2971.00
Commissioner, Patiala Division	502.00
Commissioner, Jalandhar Division	31499.00
Commissioner, Roopnagar Division	11642.00
<b>TOTAL</b>	<b>8,18,88,869.72</b>

**ANNEXURE - 59**  
(Forming Part of Balance Sheet as on 31.03.2022)

**Misc. Income**

<b>PARTICULARS</b>	<b>AMOUNT</b>
HEAD OFFICE	109872.00
Faridkot	2086.00
Gurdaspur	1220.00
Hoshiarpur	1300.00
Ludhiana	108500.00
Mansa	4837.00
Patiala	289.00
<b>TOTAL</b>	<b>2,28,104.00</b>

**ANNEXURE - 60**  
(Forming Part of Balance Sheet as on 31.03.2022)

**Old Recovery**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Hoshiarpur	182500.00
Mansa	39000.00
Sri Muktsar Sahib	89000.00
<b>TOTAL</b>	<b>3,10,500.00</b>





# PUNJAB LAND RECORDS SOCIETY

HEAD OFFICE: OFFICE OF THE DIRECTOR OF LAND RECORDS, PUNJAB  
KAPURTHALA ROAD, JALANDHAR.  
Tele: 0181-2254018 – 2254935

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## Serious Audit Observations for the FY 2021-22 i.e. 01/04/2021 to 31/03/2022

### 1. Amritsar

1. PLRS has outsourced the service of Technical Assistant from M/s Ram Outsourcing P Ltd. In addition, payment has been made for salary paid to technical assistance Rs. 14,45,000/- but PLRS does not obtain the evidence from the M/s Ram Outsourcing P Ltd.. For Compliance of EPF requirement in respect of persons employed at the premises of PLRS because in case of default by M/s Ram Outsourcing P Ltd. it will be primary responsibility of PLRS to comply with the provisions of EPF.

### 2. Barnala

1. Cheque issued but not presented for payment includes old outstanding entries of Rs.2000/- which has not been adjusted.

### 3. Bathinda

1. Sewa Kender wrongly deposited the Mortgage Charges Collected on behalf of PLRS for the FY 2017-18 for Rs. 19.89,190/- in the Treasury Account of Government instead of PLRS Account

### 4. Faridkot

1. No qualification report

### 5. Fatehgarh Sahib

1. Payments made to Mr. Anil Khullar advocate are without any quotations/ empanelment panel
2. No quotations held on records against office expenses of Rs. 4473/-. Similar is the case of office expenses of Rs. 3500/- for professional fee of CA Sandeep Singhal

### 6. Fazilka

1. No qualification report

### 7. Ferozepur

1. No qualification report

### 8. Gurdaspur

1. Balance sheet has not been prepared on accrual basis.
2. There is practice of recording transactions related to contractual payments to Technical Assistants under head Salary but they should charge under wage. Also, no contract is available at District level for those employees. No vouchers or bills present at district level against payment made to them as salary to contractual employees.

### 9. Hoshiarpur

1. In Current Liabilities , Rs. 1,09,550/- are outstanding against professional Charges of Auditors from FY 2019-20 and Rs. 8262 are outstanding from FY 2020-21
  2. In current Assets, Recovery amount of Rs. 1,08,000/- received on account of PLRS charges which is wrongly shown in Infrastructure Development Cess in Sub Tehsil Bhunga and the same is the case with Tehsil Garhdwala for an amount of Rs. 2000/-
- 10. Jalandhar**
1. Technical Assistance of Rs. 932160/- of last years have been paid in the current year which has shown in the Reserve & Surplus Account.
- 11. Kapurthala**
1. No qualification report
- 12. Ludhiana**
1. In current Liabilities , an suspense amount of Rs. 1,20,000/- is outstanding as payable by Tehsil office Sahenwal 31.03.2021
  2. There is an outstanding demand of TDS of Rs. 1,35,640/- from FY 2007-08 to FY2021-2022 because of short payment, short deduction, late filing levy, interest on short & late payment.
- 13. Malerkotla**
1. No qualification report
- 14. Mansa**
1. No qualification report
- 15. Moga**
1. No Qualification
- 16. Pathankot**
1. No Qualification
- 17. Patiala**
1. Loan and advances includes an amt. of Rs. 4,17,012/- recoverable from Employee Compensation Commissioner, which is standing since long.
  2. There are so bank accounts, where no transactions since long. These should be closed under guidelines from Head Office Jalandhar.
- 18. Rupnagar**
1. In Commissioner Office, an amount of Rs. 58,019/- shown under cash and bank balance is subject to confirmation since no record was available or produced for verification purposes.

**19. Sangrur**

1. During theyear suspense account as standing in the Balance sheet dated 31.03.2021 was adjusted by making payment to PLRS Ahmedgarh Branch by Rs.234372/- (alongwith interest of Rs. 3177/-) . The management explained that this amount has been wrongly deposited in PLRS Sangrur Account last year which has been transferred back to Ahmedgarh Branch. Similarly, an amount of Rs. 9511 has been received on 14.03.2022 and is transferred to Suspense Account as the source is not available.
2. There are old outstanding entries related to advance to Moonak for Rs. 1010/- & Advance to Sunam forRs.26140/- which are still outstanding for many years. These are shown now under Recoveries in Balance Sheet.
3. Cash in Hand is Outstanding since last year for Rs. 24650/- & Petty Cash forRs. 569/- .No cash has been deposited for the whole year. The management is advised to recover the cash balance from the concerned person and deposit into Society's Account.

**20 SAS Nagar**

1. No Qualification

**21 SBS Nagar**

1. No Qualification

**22. Sri Muktsar Sahib**

1. No Qualification

**23. Tarntaran**

1. There is cash balance standing in Balance sheet as on 31.03.2022of Rs. 4,00,500/- which is long standing and the same is qualified by previous statutory auditor and it was submitted by PLRS Tarntaran that these cash balance is under recovery.
2. There is balance of Rs. 1,78,667/- in balance sheet in the name of "Cheque Advance to DC Office" which pertains to unauthorized payment made by employee. As the debt belongs to the year 2005-06 which is barred by the limitation, but the management has not created any provision in the books of accounts
3. No Account statements were provided for following bank accounts and in the absence of the same we could not comment upon whether all deposit/withdrawaks have been accounted for in the Books of accounts or not. Interest received and bank charges have not been accounted for in books of accounts:

<u>Name of Bank</u>	<u>Account No.</u>	<u>Amount</u>
Punjab & Sind Patti	30910000602369	4079.00
Punjab & Sind Khemkaran	30910000602301	1783.00
Punjab & Sind Bank GoindwalSb	05001100001528	119971.00
Hdfc Patti	50100171858470	9523.00
Hdfc Khadoor Sahib	50100194641147	4278.00

4. The following balances are outstanding in books of accounts since long.

<u>Head</u>	<u>Amount</u>
Sundry Debtors	443
Security ad deposits	7475
TDS	213
TDS payable	213
Appointment Fee Bhikhind	178667
User Charges Recoverable	750
Grant in Aid O/s	50187
Sundry Creditors	7228



FIXED ASSETS CHART FORMING PART OF BALANCE SHEET AS ON 31.03.2022

Particulars	Computer & IT Hardware	Laptop for Patents	Data Cards	Digital Camera/CCTV	Web Camera	Project or	UPS	Photo-state Machine	Sound System	Steel Racks/Bags	Office Equipments	Furniture & Fixture	
Opening Balance as on 01.04.2021	71700874.27	0	86785	21771282	200878	285178	598245	628165	35065	1625397	4787097	441618463	
Additions during the year (2021-22)	12199677	65210500	2490	-20000000	0	0	84957	0	0	0	1100	-24472776	
Fixed Assets as on 31.03.2022	83900551.27	65210500	89275	1771282	200878	285178	683202	628165	35065	1625397	4788197	196890687	
<b>Districtwise detail of Fixed Asstets (2021-22)</b>													
<b>MOGA</b>	Opening Balance	1264788									14400	994143	
	Addition/Sale		4020000										
	Opening Balance	1418521		3607							27828	1676475.26	
<b>MUKTSAR SAHIB</b>	Addition/Sale	8750	3240000										
	Opening Balance	2014740									258741	3438419	
<b>SBS NAGAR</b>	Addition/Sale												
	Opening Balance	3832248			200878						489588	4524136	
<b>PATIALA</b>	Addition/Sale		8760000										
	Opening Balance	577614										50937	
<b>PATIALA COMM. OFF.</b>	Addition/Sale												
	Opening Balance	900385								659168		10317325	
<b>PATHANKOT</b>	Addition/Sale		1560000										
	Opening Balance	1324677.5						164300			788211	2113450	
<b>ROOPNAGAR</b>	Addition/Sale		3660000									4200	
	Opening Balance	3614433									1151761	7455518	
<b>SANGRUR</b>	Addition/Sale		2040000								1100		
	Opening Balance	1986263			18611							16535647	
<b>SAS NAGAR MOHALI</b>	Addition/Sale		2940000										
	Opening Balance	2947164										4078293	
<b>TARNTARAN</b>	Addition/Sale	16508											
	Opening Balance	449119					13150	94835				627613	
<b>JALANDHAR COMM. OFF.</b>	Addition/Sale												
	Opening Balance	1715290		14790				48142				36698	
<b>PLRS CELL- CHANDIGARH</b>	Addition/Sale	1152586											
	Opening Balance	3394885		71995		285178	503721	93280	35065	366729		331155718	
<b>HEAD OFFICE - JALANDHAR</b>	Addition/Sale	100684		2490			74057					-245139900	
	Opening Balance	48535										39467	
<b>ROOPNAGAR COMM. OFF.</b>	Addition/Sale												
	Opening Balance												
<b>MAALERKOTLA</b>	Addition/Sale		660000										
	Opening Balance												
<b>Total</b>		83900551.27	65210500	89275	1771282	200878	285178	683202	628165	35065	1625397	4788197	196890687









FIXED ASSETS CHART FORMING PART OF BALANCE SHEET AS ON 31.03.2022

Particulars	Mobile Phones	Generator/Solar Panel	Refrigerator	Buildings under Construction	Car	RO System/Water Purifier	Tehsil Hardware	Tally Software	Software Lic. CLR & ROD	Token Machine	Mach-ine	Toilet Block
Opening Balance as on 01.04.2021	151462	70139963	9196	2446746196	11706433	582616	5777051	90622	25443802	220520	23171	2718897
Additions during the year (2021-22)	0	0	0	-12657000	-198000	0	0	0	0	0	0	0
Fixed Assets as on 31.03.2022	151462	70139963	9196	2434089196	11508433	582616	5777051	90622	25443802	220520	23171	2718897
<b>Districtwise detail of Fixed Assets (2021-22)</b>												
MOGA	Opening Balance	772650		65311000								
	Addition/Sale											
MUKTSAR SAHIB	Opening Balance			9708327								
	Addition/Sale			-5900000								
SBS NAGAR	Opening Balance		974498			150000		19000	206174			
	Addition/Sale											
PATIALA	Opening Balance		1310299	9612000		170830						
	Addition/Sale											
PATIALA COMM. OFF.	Opening Balance											
	Addition/Sale											
PATHANKOT	Opening Balance		1441050			15431	317196					
	Addition/Sale											
ROOPNAGAR	Opening Balance		2202312	46170725					370973			2718897
	Addition/Sale											
SANGRUR	Opening Balance								827682	220520		
	Addition/Sale											
SAS NAGAR MOHALI	Opening Balance		1412924						289801			
	Addition/Sale											
TARN TARAN	Opening Balance		1772000	431314026								
	Addition/Sale			2886000								
JALANDHAR COMM. OFF	Opening Balance			2242602								
	Addition/Sale			800000								
PLRS CELL - CHANDIGARH	Opening Balance		11045									
	Addition/Sale											
HEAD OFFICE - JALANDHAR	Opening Balance	140417	42798000	4296	255138000	11706433	2332204	53700	19036758			
	Addition/Sale				-60000000							
ROOPNAGAR COMM. OFF	Opening Balance											
	Addition/Sale											
MALEKOTLA	Opening Balance											
	Addition/Sale											
Total		151462	70139963	9196	2434089196	11508433	5777051	90622	25443802	220520	23171	2718897



FIXED ASSETS CHART FORMING PART OF BALANCE SHEET AS ON 31.03.2022

Particulars	Biometric devices	LED/Dish TV	Fire Extinguishers	Work Station	E-stamping Computer	Land & Building	SDM Complex	Printer/S canner	Anti-Virus	State Data Centre	Fard Kender	
Opening Balance as on 01.04.2021	187540	153590	154648	311309335	528374	1866273797	36791000	1122389	4900	11203275	5126359	
Additions during the year (2021-22)	0	7080	0	0	0	80638000	13432000	19900	0	0	0	
Fixed Assets as on 31.03.2022	187540	160670	154648	311309335	528374	1946911797	50223000	1142289	4900	11203275	5126359	
<b>Districtwise detail of Fixed Assets (2021-22)</b>												
<b>MOGA</b>	Opening Balance			18570400		5811328						
	Addition/Sale											
	Opening Balance			2276910	528374	7185490					1175732	
<b>MUKTSAR SAHIB</b>	Addition/Sale					5900000						
	Opening Balance			33153735		255698588	30100000					
<b>SBS NAGAR</b>	Addition/Sale											
	Opening Balance					81080163						
<b>PATIALA</b>	Addition/Sale											
	Opening Balance					229882200		61000				
<b>PATIALA COMM. OFF.</b>	Addition/Sale											
	Opening Balance					19302800						
<b>PATHANKOT</b>	Addition/Sale											
	Opening Balance											
<b>ROOPNAGAR</b>	Addition/Sale											
	Opening Balance			80963465		47610246	13432000				110400	
<b>SANGRUR</b>	Addition/Sale											
	Opening Balance			14539994		338657812	6691000	189983			3040227	
<b>SAS NAGAR MOHALI</b>	Addition/Sale											
	Opening Balance			11820000		796671						
<b>TARN TARAN</b>	Addition/Sale											
	Opening Balance											
<b>JALANDHAR COMM. OFF.</b>	Addition/Sale											
	Opening Balance			33040		2124946						
<b>PLBS CELL - CHANDIGARH</b>	Addition/Sale											
	Opening Balance			154500	62500			73189		11203275		
<b>HEAD OFFICE - JALANDHAR</b>	Addition/Sale											
	Opening Balance											
<b>ROOPNAGAR COMM. OFF.</b>	Addition/Sale											
	Opening Balance											
<b>MALERKOTLA</b>	Addition/Sale											
	Opening Balance											
<b>Total</b>		187540	160670	154648	311309335	528374	1946911797	50223000	1142289	4900	11203275	5126359

FIXED ASSETS CHART FORMING PART OF BALANCE SHEET AS ON 31.03.2022

Particulars	Studio Fard Kender	Charger for ETS	DGTS	ETS/GPS Items/SM Pillars	Call Centre	Total
Opening Balance as on 01.04.2021	889265	28320	0	12631464	5215500	5,39,63,53,285
Additions during the year (2021-22)	0	0	0	0	0	-10,57,15,956
Fixed Assets as on 31.03.2022	889265	28320	0	12631464	5215500	5,29,06,37,329

Districtwise detail of Fixed Asstets (2021-22)

Particulars	Opening Balance	Addition/Sale	Total
AMRITSAR	1,08,97,03,116	3,54,96,279	1,12,51,99,395
BARNALA	37,11,83,737		37,11,83,737
BATHINDA	14,28,85,035	3,00,00,000	17,28,85,035
FARIDKOT	2,08,92,878	17,40,000	2,26,32,878
FARIDKOT COMM. OFF.	7,24,583		7,24,583
FATEHGARH SAHIB	2,52,93,569	2,73,77,000	5,26,70,569
FEROZEPUR	10,23,45,427	10,20,000	10,33,65,427
FEROZPUR COMM. OFF.	6,89,684		6,89,684
FAZILKA	41,47,35,262	46,19,500	41,93,54,762
GURDASPUR	10,45,58,381	5,70,33,900	16,15,92,281
HOSHARPUR	11,00,82,111	37,27,184	11,38,09,295
JALANDHAR	8,12,42,514	42,92,270	8,55,34,784
KAPURTHALA	9,07,09,587	20,10,000	9,27,19,587
LUDHIANA	18,47,58,011	68,32,520	19,15,90,531
MANSA	7,49,24,388		7,49,24,388

Total Districtwise