

## PUNJAB LAND RECORDS SOCIETY

### FINANCIAL RULES

#### ORGANIZATION OF P.L.R.S.

The primary objective of the Punjab Land Records Society (P.L.R.S.) is to oversee, monitor the implementation of computerization and digitization of Land Records and related documents in Punjab for the overall benefit of the citizens and to provide land records related services to the public. The Society is a State level body and constituted to manage the land records in all its dimensions.

The Organization of PLRS can be divided into four levels. First level being the Government level, second level being the Head Office of the Punjab Land Records Society to be the office of the Director of Land Records, Punjab, at Jalandhar, the third level being the district level and the fourth level is the Tehsil/Sub-tehsil level, where the services to the public shall be provided. The level and the authority and the functions are enumerated in the table given below:-

| Level  | Location                                | Authority vested with powers  | Functions  |
|--------|---|---|--|
| First  | Government,<br>Chandigarh               | Chairperson of P.L.R.S. ex-officio F.C.R.Pb.  | Planning, Policy and Control                                       |
| Second | Head Office of<br>P.L.R.S.<br>Jalandhar | Member-Secretary of P.L.R.S.<br>ex-officio D.L.R.Pb   | Chief Executive Officer of<br>the Society                          |
| Third  | Districts<br>Head Office.               | a)Deputy Commissioner,<br>President of Implementation<br>Committee.<br>(b)DROs (Executive Officers) | Overall Incharge of the<br>Societies functions in the<br>district. |
| Fourth | Tehsils/Sub-<br>Tehsils                 | Tehsildars/Sub-<br>Registrars and Naib-<br>Tehsildars/Jt.Sub-Registrars.                            | Executing Officers of<br>P.L.R.S.                                  |

#### MAINTENANCE OF ACCOUNTS

The accounts of the P.L.R.S. shall be maintained at level 2, 3 and 4 of the Society i.e. Head Office level, District level and at the Tehsil/Sub-Tehsil level. Each level of the P.L.R.S. shall maintain standard books of accounts as per standard to be laid down by the Member-Secretary, which shall include Cash Book, Classified register of expenditure/receipt, Stock Register, Assets Register, Ledger, Petty Cash Register, Day Book or any other register required from time to time.

#### PREPARATION OF AUDIT OF ANNUAL ACCOUNTS

Each district of the State of Punjab shall prepare an annual account of the P.L.R.S. after merging the accounts of each Sub-Tehsil/Tehsil. Similarly the annual account of the P.L.R.S. shall be prepared by the Member-Secretary after merging the accounts of all the districts of the State. The annual accounts of the P.L.R.S. prepared by the Member-Secretary and audit annually by such audit on payment of such amount, as may be specified shall be laid before the Governing Council.

### MAINTENANCE OF PETTY CASH

Each office of the P.L.R.S. whether it is Sub-Tehsil, Tehsil, District Office or the Head Office, shall maintain petty cash to meet with the urgent and petty expenditures in the office. The petty receipt will also be taken into account, through its account. The imprest amount for each office shall be notified by the Member-Secretary, from time to time.

### OPENING OF BANK ACCOUNTS AND TRANSFER OF FUNDS

The Bank accounts of the P.L.R.S. shall be of two types. A-Punjab Land Records Society herein after referred to as Receipt Account and B-Punjab Land Records Society herein after referred to as Expenditure Account. The Tehsildars/Sub-Registrars and Naib-Tehsildars/Joint Sub-Registrars shall open the Receipt Account in the Bank so authorised by the Member-Secretary, from time to time. He shall deposit all the collections made by him in the Bank account on the next working day. At the district level, the Executive Officer shall open Receipt and Expenditure Accounts. All expenditure shall have to be made from the Expenditure Account only. All transfer of funds from the Receipt Account to the Expenditure Account be made keeping in view the expenditure likely to be made. At the Head Office level, the Member-Secretary or any other authority authorized by him, shall open Receipt and Expenditure Accounts and on the similar lines, at the district level, all expenditure shall have to be made from the Expenditure Account only.

### TRANSFER OF FUNDS

All the funds at the fourth level, i.e. at the level of Tehsil/Sub-Tehsil, shall be transferred automatically through Internal Banking System to the Receipt Account of the district level, twice a month. Similarly the given percentage of total receipt, as to be fixed by the Member-Secretary shall be automatically transferred to the Receipt Account of the Head Office at Jalandhar, twice a month.

### PREPARATION OF ESTIMATES OF ACCOUNTS

Each Tehsil/Sub-Tehsil shall be responsible for preparation of both the estimates of Receipt and Expenditure for the next financial year. Such estimate shall be prepared and submitted by the Tehsildar/ Naib-Tehsildar to the Executive Officer i.e. D.R.O. of the district by 30th November each year. The Executive Officer at the level third, shall compile the budget estimates of the whole district along with such expenditure/receipt at his level and shall forward the Head Office level, latest by 31st December, each year. The budget shall be maintained office-wise at each level of the Society.

The Member-Secretary shall prepare the State budget and shall get it approved at the appropriate level, as required under Rule 21 and 22 of the Rules of P.L.R.S. up to 28th February, each year.

The expenditure shall be made according to the budget estimates, approved by the Governing Council of the Society and no expenditure shall exceed as provided in the budget.

## ANNUAL REPORT

The Member-Secretary shall be responsible for the preparation of annual report of the P.L.R.S. as provided under Rule 24 of the Society. He shall have to prepare the report on working of the funds for every year, in the month of June. Similarly, the annual accounts of the offices of Sub-Registrars/ Joint Sub-Registrars . shall be prepared by 30th April every year and shall be submitted to the Executive Officer at level third. The Executive Officer shall prepare the annual report of the district and shall submit the same to the Member-Secretary by 31st May, every year.

## AUDIT

The accounts of the Society would be audited by an independent Auditor, to be appointed by the Governing Council of the Society. The accounts shall be audited quarterly and annual statement of accounts along with audit report shall be presented before the Governing Council of the Society by the Member-Secretary. The Member-Secretary shall also appoint independent Auditors, who shall audit the accounts at the level third and fourth. The Auditor shall see :-

- i) that the accounts of the PLRS are property kept ;
- ii) that the balance of funds shown therein agree with the bank balance;
- iii) that all payments are supported by proper vouchers and covered by proper sanction; and
- iv) that all receipts and payments are properly classified.

The officer authorized by the Member-Secretary shall take follow up action on the annual audit report and shall submit to the PLRS annually an annotated copy of the audit report within three months of its receipts from provide the Chartered Accountants.

## CONTROLLER OF FUNDS

The Member Secretary of PLRS shall, subject to the superintendence control and direction of the Governing Council, be the Controller of the Fund. He will be assisted by the qualified accounts personnel such as Chartered Accountant/S.A.S.

## RECEIPT

- i) The main receipt of the PLRS shall be receipt from the public by levy of service charges at different levels of the Society.
- ii) The service charges shall be decided by the appropriate authority from time to time.
- iii) PLRS will also received grant-in-aid from the State/Central Government and separate accounts for such grant shall be maintained by the PLRS.
- iv) The service charges received from the public, the public shall receive a copy of the receipt from the concerned official of the Society and proper Receipt Books shall be maintained for the same.
- v) All receipts will be credited to the books of accounts of the Society.

## **BANK STATEMENTS**

All funds received by the Society shall have to be deposited in the receipt account of the Society and the Receipt Books shall be tallied with the deposits made in the Bank at least once a month.

## **BANK ACCOUNTS**

Similarly all expenditure made shall also be tallied with the withdrawal of funds from the Bank at least once a month, at all levels of the P.L.R.S.

The annual accounts of the PLRS shall also take into the statements of accounts at all levels.

## **PREAMBLE**

- i) It is of the utmost importance that no expenditure shall be made by any authority without proper sanction.
- ii) Each voucher of the Society shall contain proper sanction before it is debited to the funds of the Society.
- iii) No sanction shall be made by any authority of the Society exceeding the authorized level for such items as are specified in the delegation order issued by the Member Secretary from time to time.
- iv) Under no circumstances, what so ever, the funds of the Society can be diverted/mis-utilized for any purpose, other than the purposes prescribed and authorized in the delegation order, issued by the Member Secretary, from time to time.
- v) No sanction shall be made by any authority exceeding the budget limit as approved by the Governing Council of the Society.

## **HEADS OF EXPENDITURE**

- (i) There shall be standard objects of expenditure to be specified by the Member Secretary, from time to time and there shall be Minor Heads under Major Heads.
- (ii) There shall be no reappropriation of funds from one major head to the other. Member Secretary may reappropriate funds from one Minor Head to another within the same nature.

## **INCURRING OF EXPENDITURE**

No expenditure will be incurred without the sanction of the competent authority. The power to sanction expenditure shall be further subject to the observance of general or special direction of the PLRS and the availability of funds. The delegation has been given in the Appendix 'A'.

## **THE PROCEDURE OF PURCHASE OF COMMON STORES**

The procedure for acquisition for purchase of common and information Technology stores and services are given in Appendix 'B'. The procurement of Information Technology related items shall continue to be made as per IT acquisition policy as notified by the Department of IT.

APPENDIX - A

DELEGATION OF FINANCIAL POWERS TO THE DEPUTY COMMISSIONERS & MEMBER SECRETARY

1. POWERS TO PURCHASE INFORMATION TECHNOLOGY RELATED ITEMS:

The Delegation of financial powers to the Deputy Commissioners to make purchases, as per I.T. policy of the Department of Information Technology and to undertake work through Implementation Committee. Following powers are delegated: -

Purchase of I.T. products for computerization of land records and Sub-Registrars offices only:

- Information Technology infrastructure in terms of State Wide LAN/WAN IT backbone.
- Information Technology Software including System software and application software.
- Information Technology services in terms of Internet, E-mail, Words Wide Web, E-Commerce, Electronic Data Interchange, Video Conferencing, V-SAT, ISDN services and Electronic Data Centre activities.
- Information Technology products including hardware covered under the Soft-Bounded Information Technology (S-BIT) units as defined by Government of India.
- Electronic Content development including CD-ROMs, Optical Disc-Media or magnetic media containing text, data or multi-media.

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|---|--|
| Chairperson:  | Full Powers  |
| Commissioners, President of<br>Implementation Committee and<br>Member Secretary | Up to Rs. 50,000/- per item<br>for use in Computerization of<br>Land Records and Registration<br>Projects. |

2. POWERS FOR SITE PREPARATION:

Site preparation work of Tehsils and sub-tehsils only, and Head Office of PLRS, which may include dismantling of existing structure, site preparation, net working and electrification, purchase of furniture, UPS.

|   |  |
|---|--|
| Chairperson:  | Full Powers  |
| Commissioners, President of<br>Implementation Committee and<br>Member-Secretary | Up to Rs. 2lacs per<br>Tehsil/SubTehsil for use in<br>Computerisation of Land<br>Records and Registration<br>Projects. |

3. POWERS TO MAKE PAYMENTS FOR CONTRACTS FINALISED AT THE HEAD OFFICE LEVEL:

Deputy Commissioner of the District and Member Secretary is delegated full powers to make payments for all contract works at the rates finalized at the Head Office level of the Punjab Land Records Society.

4. **MISCELLANEOUS POWERS**

**POWERS FOR IMPROVING THE FUNCTIONING OF TEHSILS AND SUB-TEHSILS AND HEAD OFFICE OF PLRS**

The Deputy Commissioners of the State and Member Secretary are delegated powers for purchase of consumables, like Stationery, Toner, AMC of the system and miscellaneous items etc. for the Sub-Registrars/Joint Sub-Registrars offices/PLRS head office. The allotment of the budget on monthly basis is different for different tehsils/sub tehsils, depending upon the category (annexureA-I attached) of the tehsil/sub-tehsil. The Deputy Commissioners are authorized to make payment as per aforementioned budgetary provision for each tehsil and sub-tehsil to the Sub-Registrars/Joint Sub Registrars. Deputy Commissioners is authorized to withdraw the funds from the district Expenditure account and pass these funds to the Sub Registrars/Joint Sub-Registrars, who may expend the same as per rules.

However, Member Secretary is delegated full powers, with respect to the functioning and for purchase of Information Technology and common stores with respect to Head Office.