**CHAPTER VI**

**FINANCIAL PROVISIONS**

21. Fund.– (1) The Authority shall establish a Fund to be known as the Punjab Land Records

Authority Fund which shall vest in the Authority.

 (2) The Fund shall consist of:

(a) budgetary releases from the Government;

(b) grants made by the Government;

(c) moneys received from the Federal Government or any other agency by way of grants;

(d) donations by persons or association of persons;

(e) fees or charges collected and profits earned by the Authority;

(f) all other sums which may in any manner become payable to or vested in the Authority;

and

(g) revenue from any other source.

 (3) The Authority shall keep, maintain and spend the Fund in the prescribed manner.

 (4) In case of any surplus amount in the Fund, the Board may invest any amount in such

manner as may be prescribed.

22. Budget.– The Director General shall prepare or cause to be prepared the annual budget

consisting of the expected income and expense for the ensuing financial year and submit it to the

Board, in such form and manner as may be prescribed, for approval.

23. Accounts and Audit.– (1) The Authority shall maintain proper accounts and other records

relating to its financial affairs including, its income and expenditure and its assets and liabilities in

such form and manner as may be prescribed.

 (2) After the end of a financial year, the Authority shall prepare the statements of account

which shall include a balance-sheet and an account of income and expenditure during the last

financial year.

 (3) The Authority shall maintain on regular basis a list of all its assets till the date of closing

of the financial year.

 (4) The Auditor General of Pakistan shall annually audit the accounts of the Authority.

 (5) The Government may, in addition to the audit under subsection (4), cause the accounts of

the Authority to be annually audited by a Chartered Accountant or a firm of Chartered Accountants

and, at any time, appoint a Chartered Accountant or a firm of Chartered Accountants, to conduct

an additional external audit of the accounts of the Authority and submit its report to the

Government.

 (6) The Authority shall produce all books of accounts and documents and furnish such

explanation and information as an auditor may require for purposes of audit.

24. Bank Accounts.– The Authority may open and maintain its accounts in a scheduled bank as

may be prescribed, and until so prescribed, as the Authority may determine.

CHAPTER VII

MISCELLANEOUS

25. Public servants.– The Chairperson, members, Director General, Additional Directors

General, employees and other persons authorized to perform any function under this Act or render

services to the Authority as agents, advisors or consultants shall be deemed to be public servants

within the meanings of section 21 of the Pakistan Penal Code, 1860 (XLV of 1860).

26. Indemnity.– No prosecution, suit or other legal proceeding shall lie against the Authority,

Chairperson, members, Director General, employees and other persons authorized to perform any

function under this Act or render services to the Authority as agents, advisors or consultants for

anything done in good faith for carrying out the purposes of the Act, rules or regulations.

27. Directions by the Government.– The Government may, from time to time, give such

directions relating to policy matters to the Authority and the Authority shall implement the

directions.

28. Act to override other laws.– The provisions of this Act shall have effect notwithstanding

anything to the contrary contained in any other law.

29. Rules.– The Government may, by notification in the official Gazette, make rules for carrying

out the purposes of this Act.

30. Regulations.– Subject to this Act and the rules, the Authority may frame regulations to give

effect to the provisions of the Act.

31. Succession.– (1) On notification of the Authority;

(a) all assets and properties in possession of the PMU shall stand transferred to the

Authority;

(b) all the Arazi Record Centres established for the land records by the PMU shall

be deemed to have been established as Arazi Record Centres under this Act;

(c) the land records prepared and maintained by the PMU shall be deemed to have

been prepared and maintained under the Act;

(d) all suits and other legal proceedings instituted by or against the PMU before its

dissolution shall be deemed to be suits and proceedings by or against the

Authority;

(e) notwithstanding anything contained in any other law or policy for the time being

in force, all persons presently working in the PMU and at

all Arazi Record Centres shall be deemed to be the employees of the Authority

on the terms and conditions contained in their contracts, and shall be adjusted

against positions created in the Authority, in the manner prescribed; and

(f) Assistant Directors Land Records and Land Record Officers sanctioned in the

Directorate of Land Records, Punjab shall stand transferred to the Authority on

the same terms and conditions as envisaged in their contracts and shall be deemed

to be adjusted against the positions created in the Authority and shall be eligible

for all benefits in Authority available for similar or equal posts in the manner

prescribed.

 (2) All orders, notifications, instructions or standard operating procedures in force pertaining

to or in any way concerned with or affecting the PMU immediately before the establishment of the

Authority, shall, so far as they are not inconsistent with any of the provisions of this Act, continue

to be in force until superseded by the rules or regulations.

 (3) Notwithstanding the provisions of Punjab Rented Premises Act, 2009 (VII of 2009), all

the immovable properties including any site or building obtained on rent for purposes of the PMU

shall be deemed to have been obtained in the name of the Authority, and the Authority shall be

deemed to be the tenant of such premises and shall be liable to make payment of the agreed rent

in terms of the relevant agreement.

32. Removal of difficulties.– If any difficulty arises in giving effect to or applying the provisions

of this Act or the rules, the Government may, within two years, make such order, not inconsistent

with the Act or the rules, as may be necessary for removal of such difficulty.

33. Repeal.– The Punjab Land Records Authority Ordinance, 2016 (XVIII of 2016) is hereby

repealed.