



Punjab Land Records Authority,  
Government of the Punjab

Lahore, Dated the February 6 , 2023

## NOTIFICATION

**No. PLRA/BN/1489 :-** In exercise of powers conferred upon it under Section-12 and Section-30 of the Punjab Land Records Authority Act, 2017, the Authority is pleased to delegate its financial powers in the manner prescribed under these Regulations. The same are notified as under:

### 1. SHORT TITLE AND COMMENCEMENT

- a) These delegations may be called “Punjab Land Records Authority Delegation of Financial Powers Regulations, 2023”.
- b) These delegations shall come into force at once.
- c) The “Punjab Land Records Authority Delegation of Financial Powers Regulations, 2020” is hereby repealed.

### 2. DEFINITIONS

- 1) In these delegations, unless the context otherwise requires:
  - a) “Act” means Punjab Land Records Authority Act 2017;
  - b) “Additional Director General (Admin)” means Additional Director General (Admin) of the Authority;
  - c) “Additional Director General (Technical)” means Additional Director General (Technical) of the Authority;
  - d) “Authority” means Punjab Land Records Authority established under the PLRA Act 2017;
  - e) “Board” means Board of the Authority in terms of Section-6 of the Act;
  - f) “Chief Financial Officer” means Chief Financial Officer of the Authority;
  - g) “Competent Authority” means an Authority to whom certain powers have been delegated through these Regulations;
  - h) “Concerned Director” means the Director of concerned wing of Authority;
  - i) “Deputy Director (Development & Maintenance)” means Deputy Director (Development & Maintenance) of the Authority;

- j) "Director General" means Director General of the Authority in terms of section 9 of the Act;
  - k) "Director (HR & Admin)" means Director (HR & Admin) of the Authority;
  - l) "Director (Information Technology)" means Director (Information Technology) of the Authority;
  - m) "Director (Operations & Coordination)" means Director (Operations & Coordination) of the Authority;
  - n) "Director (Procurement, Planning & Development)" means Director (Procurement, Planning & Development) of the Authority;
  - o) "Finance & Audit Committee" means Finance & Audit Committee of PLRA Board;
  - p) "Internal Audit Wing" means Internal Audit Wing of Authority;
  - q) "Officer" means any Assistant Director, Deputy Director, Additional Director, Director, CFO, ADG or DG of the Authority.
  - r) "Procurement & Technical Committee" means Procurement & Technical Committee of PLRA Board;
  - s) "Revenue Officer" means "Assistant Director Land Record" or "Land Record Officer" of the Authority;
  - t) "Service Center In-charge" means Service Center In-charge of any Arazi Record Center;
  - u) "Schedules" means Schedules attached to these Regulations, comprising Schedule-I (Delegation at PLRA Head Office) and Schedule-II (Delegations for operational expenditures at ARCs)
  - v) "Technical Committee" means Technical committee of the Authority;
  - w) "Technical Sanction" means the sanction of the competent authority to a properly detailed estimate for a work to be done and goods & services to be procured;
  - x) "Wing" means a group of posts in Authority pertaining to one particular areas of work like HR, Finance or Procurement etc.
- 2) An expression used but not defined in these Regulations, shall have the same meaning as assigned to it in the Punjab Land Records Authority Act, 2017.

### **3. DELEGATION OF FINANCIAL POWERS**

- 1) The authorities specified in column 3 of the Schedule shall exercise powers conferred in column 2, to the extent mentioned in column 4 thereof.
- 2) Notwithstanding anything contained in sub-clause (1) –
  - a) Authority may, by notification, confer the powers of Punjab Land Records Authority on any officer;
  - b) Authority may, by notification, confer the powers of an officer as mentioned in the Schedule, on any other officer.
  - c) The procedure prescribed under Punjab Procurement Rules, 2014 shall be followed for purchase of goods, works and services.

### **4. Standards of Financial Propriety:**

Rule no. 10 of General Financial Rules notified by the Government of Punjab shall be mutatis mutandis applicable to the employees of the Authority and also reproduce below:

*“Every officer incurring or authorizing expenditure from public funds should be guided by high standards of financial propriety. Among the principles on which emphasis is generally laid are the following:*

- i. *Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.*
- ii. *The expenditure should not be *prima facie* more than the occasion demands.*
- iii. *No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.*
- iv. *The amount of allowances granted to meet expenditure of a particular type should be so regulated that the allowances are not on the whole a source of profit to the recipients.”*
- v. Notwithstanding anything contained in clause 3, the higher authority shall have the same powers as have been delegated to an authority subordinate to it under these delegations. The powers conferred under these delegations on a higher authority shall not be in derogation of, but in addition to, the powers of the subordinate authority.
- v. The powers delegated under clause 3 shall be exercised subject to the approved budget and any general or specific conditions laid down in

the Schedule to these Regulations or in any other clarifications / notifications / policies issued by Director General of the Authority.

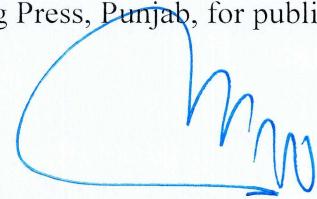


**Director General /  
Secretary to the Board of PLRA**

**No. & date even**

**A copy is forwarded for information to:**

1. The Chairman PLRA Board.
2. The Senior Member, Board of Revenue, Punjab.
3. All PLRA Board Members.
4. The Secretary Finance Department.
5. The Secretary (Regulations) S&GAD.
6. All Additional Director Generals, PLRA
7. All Directors, PLRA
8. The Superintendent, Government Printing Press, Punjab, for publication in the official gazette.



**Chief Financial Officer  
Punjab Land Records Authority**

**SCHEDULE – I**  
**(Delegations at PLRA Head Office)**

<b>Sr. No</b>	<b>Nature of Powers</b>	<b>To Whom Delegated</b>	<b>Extent</b>
1.	Creation & Abolition of posts (PLRA Funds)	Board	Full Powers
	<b>Note:-</b> Procedure prescribed in “PLRA - Appointment & Conditions of Service Regulations, 2020” shall be followed for creation and abolition of posts.		
2.	Sanctioning all expenditures related to employees' benefits including Pay & Allowances, leave encashment, Gratuity, bonuses, honoraria and medical & group life insurance of Staff etc.	Director General	Full Powers
	<b>Note:-</b> All above powers are to be exercised subject to the availability of funds and in accordance with the “PLRA - Appointment & Conditions of Service Regulations, 2020”.		
3.	Power to grant principle approval for procurement of goods, works and services and PLRA own source funded projects subject to approved budget by PLRA Board.	(i) Board  (ii) Director General  (iii) Additional Director General (Admin)  (iv) Director (Information Technology)	Full powers  Up to Rs. 300 Million but Procurement exceeding Rs. 150 million will be approved subject to prior approval of Procurement & Technical Committee of Board  Up to Rs. 50 Million  Up to Rs. 10 Million

Sr. No	Nature of Powers	To Whom Delegated	Extent
	(v) Other Concerned Directors/ Chief Financial Officer	Up to Rs. 2 Million	
4	Original Technical Sanction before floating of tender	(i) Communication & Works Department Govt. of Punjab. (ii) Technical Committee of PLRA	Full powers for Civil Works contracts. Full powers for supply of Goods & Services other than Civil Works contracts.
5	Revised Technical Sanction after opening of Bids subject to reasons/ justifications to be recorded in writing for revising Technical Sanction.	Director General	Up to 25% above the Original Technical Sanction for supply of Goods & Services other than Civil Works contracts
	<b>Note:-</b> 10 % cushion above the Original Technical Sanction is admissible for acceptance of tender without revision of Original Technical Sanction.		
6.	Power to accept bids and award of work.	(i) Board (ii) Director General (iii) Additional Director General (Admin)	Full powers Up to Rs. 300 Million but Procurement exceeding Rs. 150 million will be approved subject to prior approval of Procurement & Technical Committee of Board Up to Rs. 50 Million

Sr. No	Nature of Powers	To Whom Delegated	Extent
		(iv) Director (Information Technology)  (v) Other Concerned Directors/ Chief Financial Officer	Up to Rs. 10 Million  Up to Rs. 2 Million
7.	<p>Power to sign contracts against procurement of goods, works and services subject to:</p> <ul style="list-style-type: none"> <li>i. Approval of award of work by the Competent Authority as per Sr.no. 6.</li> <li>ii. Availability of approved budget for current financial year.</li> <li>iii. If contract duration is more than one year then Concerned Director will also ensure provision/ demand of budget against signed contracts in next Financial years.</li> <li>iv. Pre-audit by internal audit wing.</li> </ul> <p>8. Power to procure goods or services through shopping or quotations as per Punjab Procurement Rules subject to availability of approved budget in relevant object head for current Financial year.</p>	<p>Director of the concerned Wing. (Director of the concerned wing will also issue Work order for all these petty nature procurements</p>	Full Powers

Sr. No	Nature of Powers	To Whom Delegated	Extent
9.	Power to sanction bills of payment/ expenditure against procurement of goods, works and services subject to:	subject to endorsement of Internal Audit wing) Director of the concerned Wing	Full Powers up to the value of contract agreement.  A
10.	Power to sanction Payment/ expenditure against Utility bills, recurring charges, expenditure for Travel including TA/DA and payment to DGP/R for advertisement services subject to: i. Availability of budget and ii. Pre-audit by internal audit wing.	(i) Director General (ii) Additional Director General (Admin) (iii) Director (HR & Admin)	Full powers Up to Rs. 10 million Up to Rs. 2 million
11.	Power to approve funds transfer to other Govt. Departments for provision of services on deposit work basis subject to: i. Availability of budget and ii. Pre-audit by internal audit wing.	(i) Director General (ii) Additional Director General (Admin)	Full powers Up to Rs. 10 million
12.	Engagement and payment of contingent paid staff and Daily wages workers.	Director General	Full Powers

Note-I:- New utility connections (Electricity, telephone, Gas and Water) will be approved by the Additional Director General (Admin).

Note-II:- Director General shall prescribe the limits of Periodicals and Newspapers (Printed/Electronic).

<b>Sr. No</b>	<b>Nature of Powers</b>	<b>To Whom Delegated</b>	<b>Extent</b>
<b>Note:-</b> Govt. notified rates from time to time for contingent paid staff and daily wages workers shall be used.			
13.	Power to sanction imprest limit	Director General	Up to Rs. 300,000/-
14.	Power to approve recoulement of petty cash	Additional Director General (Admin)	Full Powers subject to sanction of imprest limit
15.	Approval of petty cash bills and advances (Petty cash will be used only for operational expenditures and not for purchase of Office Equipment, Furniture, Hardware and other Non-current Assets).	(i) Additional Director General (Admin) (ii) Director (HR & Admin)	Up to Rs. 50,000/- per case Up to Rs. 25,000/- per case
16.	Approval for release of performance Security of vendors	Director of the concerned Wing/ Project Manager	Full Powers
17.	Approval for release of Bid Security of vendors	Director (Procurement, Planning & Development)	Full Powers
18.	Other items not mentioned in Sr. 1 to 17: Non-recurring or recurring items except purchase of Land or Building.	Director General	Full Powers
19.	(a) Power to declare vehicles, machinery, equipment, spares, stores/stocks, buildings/structures etc. as surplus or unserviceable.  (b) Power to dismantle and auction unserviceable / surplus Building structures.	(i) Director General (ii) Additional Director General (Admin)	Full Powers Up to the book value of Rs. 500,000/- per item. Full Powers

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Sr. No	Nature of Powers	To Whom Delegated	Extent
	(c) Powers to sell surplus or unserviceable vehicles, machinery, equipment, spares, stores / stocks, Building structures etc. by auction.	Director General	Full Powers
	(d) Power to sale of standing and fallen trees whether green or dead by public auction.	Director General	Full Powers
	<b>Note-I:-</b> The amounts indicated above refer to un-depreciated book value (Cost of purchase). <b>Note-II:-</b> In case of motor vehicles, minimum distance of 200,000 Kilometers for all motor cars, jeeps and motor cycle / scooter with engine power up to 1600 cc and of 250,000 kilometers for all other motor vehicles shall be observed as a uniform criterion for replacement / declaring of vehicles as surplus / unserviceable / condemned. <b>Note-III:-</b> Auction committee notified by Director General shall recommend to the competent authority for declaring motor vehicles, machinery, equipment, spares, stores/stocks etc., as surplus / unserviceable on the basis of their useful life and physical condition. <b>Note-IV:-</b> Auction committee shall also assess the base / reserve price for auction.		
20.	Powers to order refund in accordance with the rules or in pursuance of decisions of Courts in respect of which no appeal is proposed to be filed.	Director General	Full Powers
21.	To write-off losses on account of negligence and fraud on the basis of enquiry report.	(i) Board (ii) Director General	Full Powers Up to Rs.200,000/- in each case
22.	To write-off losses other than those due to negligence or fraud on the basis of enquiry report.	(i) Board (ii) Director General	Full Powers Up to Rs.200,000/- in each case
	<b>Note:-</b> The Director General shall certify that responsibility of the loss does not lie on any individual.		X

Sr. No	Nature of Powers	To Whom Delegated	Extent
23.	Power to declare DDO/ Signatory, Collecting Officer and their Co-signatories if required.	Board	Full Powers
	<b>Note:-</b> In case of Assignment and Special Drawing Accounts, DDO shall be got declared from the Finance Department, Government of Punjab as recommended by the Director General.		
24.	Power to Sign Cheques of Bank accounts of PLRA subject to:	Chief Financial Officer with Additional Director General (Admin) as Co-signatory.	Full powers
	i. Sanction of payment/ expenditure by the competent Authority and		
	ii. Pre-audit of the payment by internal audit wing.		
25.	Power to approve new bank accounts	Board	Full Powers
26.	Re-appropriation of funds	(i) Board (ii) Director General	Up to Rs. 100 million in each case. Subject to total re-appropriation of Rs. 500 million in a year.
			<b>Note No. I:-</b> No re-appropriation will be made from the allocation meant for Pay & Allowances unless the liabilities of Pay & Allowances for a particular year are fully discharged.
27.	Purchase of Assets (Land / Buildings) immovable property	Board	Full Powers
28.	Application of new or revised service charges (PLRA's Own Revenue) of PLRA	Board	Full Powers
29.	Approval of utilization of PLRA's own Revenue through Annual budget	Board	Full Powers

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Sr. No	Nature of Powers	To Whom Delegated	Extent
30.	Leases of buildings / structures and land-sites	Director General	Full powers for a period not exceeding three years after obtaining competitive offer.
32.	Investment of PLRA Fund	Director General	Full Powers Subject to prior approval of Finance & Audit Committee of Board
32.	Transfer of Funds between different Bank accounts of PLRA	Director General	Full Powers
33.	Power to approve Financial Statements of PLRA	Board	Full Powers
34.	Power to sign Financial Statements of PLRA	Chief Financial Officer and Additional Director General (Admin)	Full Powers subject to approval of Financial Statements by Board

Note:

- (i) All above financial powers shall be exercised subject to approval and availability of the budget under the relevant object head.
- (ii) All payments shall be made subject to pre-audit by internal audit wing.
- (iii) The Finance & Accounts Wing shall prepare monthly reconciliation of all receipts and expenditures, duly signed by the operators of accounts regarding all bank accounts, SDAs and Assignment accounts etc. by 10<sup>th</sup> of every month.
- (iv) The concerned Project /contract Manager shall maintain its own project ledgers.
- (v) Deputy Director (Development & Maintenance) shall be the Engineer In-charge for all civil, mechanical, electrical works and all related goods, supplies and services.
- (vi) Director Information Technology shall be the Engineer In-charge for all IT related works, goods, supplies and related services.
- (vii) Punjab Delegation of Financial Power Rules 2016 with latest amendments shall be followed for Development Schemes through Govt. Funding/ ADP / Loans

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## **Schedule - II (Delegations for Operational Expenditures at ARCs)**

<b>Sr. No</b>	<b>Nature of Powers</b>	<b>To Whom Delegated</b>	<b>Extent</b>
1	Utility Bills (Electricity & Telephone)	Service center In-charge (SCI).	Full power
<b>Note:</b> SCI shall exercise full powers up to the extent of monthly bills excluding arrears. As far as arrears are concerned, prior approval from competent Authority in PLRA HQTR shall be required.			
2	Postage & Telegraph, Stationery and Consumables (cleaning material etc.) & R & M of Furniture & Fixtures	(i) Competent Authority in PLRA HQTR (ii) Concerned Additional Director Operations (iii) Service center In-charge.	As per power defined in Part-I Up to Rs. 200,000/- per object head Up to Rs. 50,000/- per month per Object head
3	R & M of Building (including electrical fittings)	(i) Competent Authority in PLRA HQTR (ii) Service center In-charge.	As per power defined in Part-I Up to Rs. 200,000/- per month.
4	R & M of I.T. Equipment and R & M of Machinery & Equipment (ACs / Generator / Others)	(i) Competent Authority in PLRA HQTR (ii) Concerned Additional Director Operations (iii) Service center In-charge.	As per power defined in Part-I Up to Rs. 200,000/- per object head Up to Rs. 100,000/- per month per Object head
5	R & M of Transport	(i) Competent Authority in PLRA HQTR (ii) Concerned Additional Director Operations (iii) Service center In-charge.	As per power defined in Part-I Up to Rs. 200,000/- Up to Rs. 50,000/- per month.
6	Signatories of ARC's Bank Account	Service Center In-charge of concerned ARC and Revenue Officer of concerned ARC.	

Notes:

1. All above financial powers shall be exercised subject to availability of the budget and funds released in ARC bank accounts.
2. Accounting & reporting shall be made by SCIs or any other Officer designated for such purpose as per the SOP notified by DG PLRA.
3. All payments **other than petty expenses** shall be made through crossed cheque.
4. The Petty cash limit at each ARCs shall be observed as Rs. 50,000/-.
5. Monthly financial reporting including bank reconciliation shall be submitted in Accounts wing of PLRA HQTR by SCI before 10<sup>th</sup> of every month.

