



**Pakistan Institute
of Public Finance Accountants**

Model Solutions

**Punjab Local Government
Act and Rules Framed
There under (Updated)
(Application)**

LFA

Winter Exam-2024

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Winter Exam-2024

Solutions – Punjab Local Government Act and Rules Framed There under (Updated) (Application)

Q.1. Ref: Rule-123-24-125 Punjab Local Government Act-

a Community Mobilization through Community Council and Panchayat

123. Community Council and Panchayat.– (1) A urban Union Council may constitute Community Councils for its local area, in the prescribed manner.

(2) A rural Union Council may constitute Panchayats for its local area, in the prescribed manner.

(3) A Community Council or a Panchayat shall consist of a panel of not more than five members, including at least two women, to be nominated by the concerned Union Council as the case may be, from amongst residents of its local area.

Provided that no elected official of a local government shall be appointed as a member of the Community Council or Panchayat.

(4) In case a Union Council fails to constitute their respective Community Councils or Panchayats respectively or nominate its members, the Head of local government in whose local area, such Union Council as the case may be, is situated shall, constitute the same and also nominate the members.

(5) The members of Community Council or Panchayat shall be nominated for the term of Union Council.

(6) Any casual vacancy in the panel of members of the Community Council or Panchayat shall be filled, as soon as may be, but not later than thirty days from the occurrence of the vacancy.

(7) Where in the opinion of the nominating local government, a member of Community Council or Panchayat is accused of consistent partiality and malpractices in the performance of its functions, the respective Union Council may, subject to an opportunity of hearing, remove such member and nominate another member in his place to complete the residual term of such removed member.

(8) An appeals against the decision under sub-section (7) may be filed within fifteen days to the Assistant Director of the Department of concerned Tehsil, who shall decide the same within the period of one month.

124. General functions of Community Council or Panchayat.–(1) The general functions of the Community Council or Panchayat shall be to-

- (a) prevent and abate nuisances in public ways, public streets and public places;
 - (b) mobilize voluntary resources, including physical labour and manpower, property and cash contributions for municipal and welfare activities in the local area including provision of education and arrangement of marriages of deserving poor and needy residents;
 - (c) facilitate the formation of co-operatives for improving economic returns and reduction of interstitial poverty and consumer protection;
 - (d) report cases of handicapped, destitute, and of extreme poverty to the respective local government and raise funds on self-help basis for their welfare;
 - (e) mobilise the community involvement in maintenance of public streets, play grounds, parks, culverts and public buildings, de-silting of canals and watercourses;
 - (f) promote plantation of trees, landscaping and beautification of the Union Council;
 - (g) reporting attendance and absence of government officials;
 - (h) organise watch and ward in the area through unarmed Union Council guards;
 - (i) reporting price control violations and represent the interest of consumers;
 - (j) reporting bonded and child labor and efforts for their rehabilitation;
 - (k) reporting instances of domestic violence and crime against children and women;
 - (l) reporting of crime;
 - (m) reporting of loss, damage or threat to public property and infrastructure;
 - (n) reporting of outbreak of diseases and fire etc;
 - (o) reporting violations of laws committing or being apprehended in the vicinity / local area, to the concerned authorities;
 - (p) assisting the Government and the local governments in public awareness campaigns
 - (q) coordination with other adjoining Community Councils and Panchayats and
 - (r) to perform any other function given by the local governments or the Government.
- (2) The Community Council or Panchayat shall assist its respective Union Council in-
- (a) conducting surveys in the Union Council and collecting socio-economic data;



Winter Exam-2024

Solutions – Punjab Local Government Act and Rules Framed There under (Updated) (Application)

- (b) selecting sites for providing municipal facilities and services;
 - (c) identifying encroachments;
 - (d) managing burial places and cremation grounds of the rural Union Council;
 - (e) managing and lighting of Union Council roads, streets, and paths; and
 - (f) facilitate in collecting land revenue and other taxes.
- (3) A Union Council may, subject to such terms and conditions as may be mutually agreed, entrust any of its functions to the Community Council or Panchayat: provided that responsibility for discharge of such functions shall continue to vest with the Union Council:
provided further that no function or responsibility shall be transferred without allocation of corresponding resources and funds.

125. Amicable settlement of disputes.– (1) A Community Council or Panchayat shall use their good offices to achieve the amicable settlement of disputes amongst the people in their respective local areas, in the prescribed manner.

(2) Any person may refer his civil, family or criminal dispute to the Community Council or Panchayat where the dispute has arisen within the territorial jurisdiction of the Community Council or Panchayat or where parties to the dispute are residing in such area or where the parties to the dispute have agreed to submit themselves to the jurisdiction of the Community Council or Panchayat.

(3) The Community Council or Panchayat shall make efforts for amicable settlement of the dispute between the parties and it shall record its findings through agreement between the parties.

(4) If, in the opinion of the Community Council or Panchayat, a party to the dispute has willfully obstructed settlement of such dispute, it may record its findings to that effect for further consideration of the competent forum.

(5) The Community Council or Panchayat shall not assume jurisdiction in a non-compoundable offence.

(6) Every settlement of a dispute by Community Council or Panchayat in a case pending before a court shall be subject to the approval of such court.

(7) The parties to the dispute may agree to add any other person as a member of Community Council or Panchayat for their dispute and such person shall be treated as a member of the Community Council or Panchayat only to the extent of that particular case.

(b) District Councils are important pillars of developments in Punjab Local Government System. Discuss (7)

Ref: Rule-21 Punjab Local Government Act-

21. Functions and powers of District Council.–(1) A Metropolitan Corporation and a District Council shall:

- (a) implement the provisions of this Act, rules and bye-laws;
- (b) exercise control over land-use including land-subdivision, land development and zoning by public and private sectors for any purpose, including for agriculture, housing, industry, commerce markets, shopping and other employment centers, residential, recreation, parks, entertainment etc., as per the approved Master Plan;
- (c) subject to any other special law relating to preparation and approval of Regional, Master and land use plan for the time being in force; approve spatial plans, zoning, land use plans, including classification and reclassification of land, as per the approved Master Plan;
- (d) enforce building control as may be prescribed;
- (e) undertake urban design and urban renewal programmes;
- (f) approve development schemes for beautification of urban areas;
- (g) prepare, approve, execute and manage development plans;
- (h) regulate development and management of site development and housing schemes;
- (i) manage properties, assets and funds vested in the local government;
- (j) lease and rent out properties owned or otherwise vested in, managed or maintained by the local governments;



Winter Exam-2024

Solutions – Punjab Local Government Act and Rules Framed There under (Updated) (Application)

- (k)]-->undertake landscape, parks, monuments and municipal ornamentation;
 - (l) prepare and approve budget, revised budget and annual and long term municipal development programmes;
 - (m) approve taxes and fees etc.;
 - (n) collect approved taxes, fees, rates, rents, tolls, charges, fines and penalties;
 - (o) prepare and approve proposals for construction of express ways, fly-overs, bridges, roads, under passes owned by or vested in local governments;
 - (p) regulate affixing of sign-boards and advertisements except where this function is being performed by the Park and Horticulture Authority;
 - (q) naming and renaming of roads, streets and public places vested in, managed or maintained by the local governments;
 - (r) develop integrated system of water reservoirs, water sources, water supply and treatment plants, drainage including storm water drainage, liquid and solid waste collection, disposal and treatment including landfill site and recycling plants, sanitation and other municipal services;
 - (s) provide, develop, manage, operate, maintain and improve the municipal infrastructure and services, including –
 - (i) roads and streets;
 - (ii) traffic planning, engineering and management including traffic signaling systems, signs on roads, street markings, parking places, transport stations, stops, stands and terminals;
 - (iii) street lighting; and
 - (iv) playgrounds, open spaces, graveyards and arboriculture.
 - (t) maintain municipal records and archives;
 - (u) maintain a comprehensive data base and information system and provide public access to it on nominal charges;
 - (v) regulate and organize sports, cultural, traditional and recreational events, fairs and shows;
 - (w) undertake adaptive reuse strategies to restore, preserve and undertake heritage and historical assets through agency arrangement, in the local area;
 - (x) establish and manage municipal libraries;
 - (y) promote school sports and traditional local sports;
 - (z) ensure environmental protection;
 - (aa) encourage tree afforestation and plantation at local level;
 - (bb) provide assistance through grants to registered and credible Government and Non-Government Organizations for provision of public service;
 - (cc) regulate and establish street markets in the manner prescribed;
 - (dd)]-->undertake steps to implement population control policy of Government;
 - (ee) regulate private markets and establish and maintain public markets;
 - (ff) regulate, establish and maintain cattle and other animal markets and slaughter houses;
 - (gg) regulate sale of cattle;
 - (hh) enforce all municipal laws, rules and bye-laws governing its functioning:
 - (ii) authorize an officer or officers to issue notice to a person committing any municipal offence and initiate legal proceedings for continuance of commission of such offence or for failure to comply with the directions contained in such notice;
 - (jj) sue, prosecute and defend court cases;
 - (kk) assist relevant authorities in disaster management and relief activities;
 - (ll) provide relief for the widows, orphans, poor, trans genders and other persons in distress, and children and persons with disabilities;
 - (mm) make arrangements for enhancement of the care of disabled persons, paupers, aged, sick, persons of unsound mind, abandoned minors, juvenile delinquents, drug addicts, victims of child abuse, needy and disadvantaged persons; and
 - (nn) exercise administrative, operational and management control of the devolved district level offices of the Government departments as may be notified by the Government.
- (2) A Metropolitan Corporation and a District Council may:
- (a) entrust any of its functions to a person, any public-private, public or private organization,



Winter Exam-2024

Solutions – Punjab Local Government Act and Rules Framed There under (Updated) (Application)

authority, agency or company through a contractual arrangement, on such terms and conditions as may be prescribed:

provided that responsibility for discharge of such functions shall continue to vest with such local government;

- (b) on such terms and conditions as are mutually agreed, transfer its functions or responsibilities with regard to providing municipal services to the Union Council falling within its local area:

provided that no function or responsibility shall be transferred without allocation of corresponding resources and funds:

provided further that the responsibility to regulate and monitor such functions and services shall remain with the transferring local government;

- (c) perform such other functions as may be assigned or entrusted to it by the Government;
- (d) by an agreement and on such terms and conditions as may be mutually agreed, perform any function of the Government;
- (e) with funds raised through voluntary contributions or external grant, undertake any development project;
- (f) with the approval of the Government and concerned regulatory authorities of the Federal Government and the Government, set-up, acquire, manage and operate any commercial activity on a self-financing basis; and
- (g) setup a corporate body to perform any of its functions, singly or jointly with other public or private bodies:
- provided that responsibility for discharge of such functions shall continue to vest with the local government.

(3) The Metropolitan Corporation and a District Council may also:

- (a) review public service delivery of departments including Police and Revenue Administration; and
- (b) seek written response and clarification from district Head of such departments on queries of the local government regarding their performance, functions and operations:
- provided that in case of unsatisfactory response, Head of a local government may send a reference to the Chief Minister for resolution of the matter.

Q.1. Ref: Rule-21 Punjab Local Government Act-

b 21. Functions and powers of District Council.-(1) A Metropolitan Corporation and a District Council shall:

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- (qq) subject to any other special law relating to preparation and approval of Regional, Master and land use plan for the time being in force; approve spatial plans, zoning, land use plans, including classification and reclassification of land, as per the approved Master Plan;
- (rr) enforce building control as may be prescribed;
- (ss) undertake urban design and urban renewal programmes;
- (tt) approve development schemes for beautification of urban areas;
- (uu) prepare, approve, execute and manage development plans;
- (vv) regulate development and management of site development and housing schemes;
- (ww) manage properties, assets and funds vested in the local government;
- (xx) lease and rent out properties owned or otherwise vested in, managed or maintained by the local governments;
- (yy) undertake landscape, parks, monuments and municipal ornamentation;
- (zz) prepare and approve budget, revised budget and annual and long term municipal development programmes;
- (aaa) approve taxes and fees etc.;
- (bbb) collect approved taxes, fees, rates, rents, tolls, charges, fines and penalties;
- (ccc) prepare and approve proposals for construction of express ways, fly-overs, bridges, roads,



Winter Exam-2024

Solutions – Punjab Local Government Act and Rules Framed There under (Updated) (Application)

- under passes owned by or vested in local governments;
- (ddd) regulate affixing of sign-boards and advertisements except where this function is being performed by the Park and Horticulture Authority;
 - (eee) naming and renaming of roads, streets and public places vested in, managed or maintained by the local governments;
 - (fff) develop integrated system of water reservoirs, water sources, water supply and treatment plants, drainage including storm water drainage, liquid and solid waste collection, disposal and treatment including landfill site and recycling plants, sanitation and other municipal services;
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 - (qqq) regulate and establish street markets in the manner prescribed;
 - (rrr)]-->undertake steps to implement population control policy of Government;
 - (sss) regulate private markets and establish and maintain public markets;
 - (ttt) regulate, establish and maintain cattle and other animal markets and slaughter houses;
 - (uuu) regulate sale of cattle;
 - (vvv) enforce all municipal laws, rules and bye-laws governing its functioning;
 - (www) authorize an officer or officers to issue notice to a person committing any municipal offence and initiate legal proceedings for continuance of commission of such offence or for failure to comply with the directions contained in such notice;
 - (xxx) sue, prosecute and defend court cases;
 - (yyy) assist relevant authorities in disaster management and relief activities;
 - (zzz) provide relief for the widows, orphans, poor, trans genders and other persons in distress, and children and persons with disabilities;
 - (aaaa) make arrangements for enhancement of the care of disabled persons, paupers, aged, sick, persons of unsound mind, abandoned minors, juvenile delinquents, drug addicts, victims of child abuse, needy and disadvantaged persons; and
 - (bbbb) exercise administrative, operational and management control of the devolved district level offices of the Government departments as may be notified by the Government.
- (2) A Metropolitan Corporation and a District Council may:
- (a) entrust any of its functions to a person, any public-private, public or private organization, authority, agency or company through a contractual arrangement, on such terms and conditions as may be prescribed:
provided that responsibility for discharge of such functions shall continue to vest with such local government;
 - (b) on such terms and conditions as are mutually agreed, transfer its functions or responsibilities with regard to providing municipal services to the Union Council falling within its local area:
provided that no function or responsibility shall be transferred without allocation of



Winter Exam-2024

Solutions – Punjab Local Government Act and Rules Framed There under (Updated) (Application)

corresponding resources and funds:

provided further that the responsibility to regulate and monitor such functions and services shall remain with the transferring local government;

- (c) perform such other functions as may be assigned or entrusted to it by the Government;
- (d) by an agreement and on such terms and conditions as may be mutually agreed, perform any function of the Government;
- (e) with funds raised through voluntary contributions or external grant, undertake any development project;
- (f) with the approval of the Government and concerned regulatory authorities of the Federal Government and the Government, set-up, acquire, manage and operate any commercial activity on a self-financing basis; and
- (g) setup a corporate body to perform any of its functions, singly or jointly with other public or private bodies:

provided that responsibility for discharge of such functions shall continue to vest with the local government.

- (3) The Metropolitan Corporation and a District Council may also:
 - (a) review public service delivery of departments including Police and Revenue Administration; and
 - (b) seek written response and clarification from district Head of such departments on queries of the local government regarding their performance, functions and operations:
 - (c) provided that in case of unsatisfactory response, Head of a local government may send a reference to the Chief Minister for resolution of the matter.

Q.2. Rule: 31 PLG- (Accounts) Rules)2017

a

31. Voucher preparation for claims.- The drawing and disbursing officer shall follow the following process for payments for supplies made, services rendered and works done under a contract or other arrangement:

Finally vetted draft PLG (Accounts) Rules 2017: 27.01.2017

- (a) a claim voucher form shall be prepared in Form AR-3;
- (b) complete the claim voucher form with:
 - (i) details of the officer making the claim;
 - (ii) name of the supplier or firm with CNIC, national tax number, sales tax registration number, bank account number, full postal address and the registered title;
 - (iii) contract reference, actual date of supply or the period of service or works;
 - (iv) location and nature of supply, service or works in respect of which the expenditure is being incurred;
- (c) nomenclature of the budget head to which payment will be charged by filling the budget control register in Form AR-5;



Winter Exam-2024

Solutions – Punjab Local Government Act and Rules Framed There under (Updated) (Application)

- (e) deductions, such as Government levies, recoveries, subscriptions, securities, adjustment of advances, made);
- (f) the officer making the claim shall provide a certificate that the supplies have been received in good order and condition, according to the standard specifications, contract agreement, technical sanction estimate, model, make, country of origin, and have been accordingly entered in the stock register or the services have been satisfactorily carried out according to the standard specification and technical sanction estimate as provided for in the contract or purchase order;

Note-1 This shall not apply in the circumstances when a deposit or payment in advance as a condition of fulfilling a contract, is unavoidable.

Note-2 Prior sanction of the Government for advance payment shall be required and must be accompanied by a certificate that payment in advance is necessary and unavoidable because of the nature or terms and conditions of the contract for supply of the goods or services and in such cases, following additional procedures must be followed:

Finally vetted draft PLG (Accounts) Rules 2017: 27.01.2017

- (i) claim voucher must be prominently stamped "PAID IN ADVANCE"; and
- (ii) delivery of outstanding goods and services should be followed up at regular intervals by office.
- (g) particulars entered on all claim vouchers shall be typed or written in ink and be free from erasures and the corrections, if any, shall be verified by the officer making claim but, where there are numerous alterations, a fresh claim voucher shall be prepared and the original claim voucher shall be cancelled and filed by the officer; and
- (h) the claim voucher shall then be presented to the authority for sanction.

Q.2. 33 PLG- (Accounts) Rules)2017

b ng the payments, shall ensure that:

- (a) the claims submitted for pre-audit are valid claim: the basis of certificates duly recorded by the drawing and disbursing officer in Form AR-3 stating that work has been actually executed at site in accord: with the specifications and agreed quantity, the sei



Winter Exam-2024

Solutions – Punjab Local Government Act and Rules Framed There under (Updated) (Application)

4312 THE PUNJAB GAZETTE (EXTRAORDINARY) FEBRUARY 08, 2017

Finally vetted draft PLG (Accounts) Rules 2017: 27.01.2017

has been rendered in accordance with the agreement or terms of reference and to the entire satisfaction of the local government and the supply of goods has been made in accordance with the agreed quality and quantity and has been entered in the relevant books and registers of accounts, all formalities and contractual obligations have been fulfilled, the claims have not been paid previously, and there is no reason to believe that the claims should not be paid;

- (b) the claim voucher is complete and is duly sanctioned;
- (c) the claim voucher has been signed with official stamp by the drawing and disbursing officer;
- (d) supporting documents and connected registers and books of accounts, such as measurement book, stock register, logbook, establishment check register, budget control register, have been attached and verified by the drawing and disbursing officer as valid and genuine;
- (e) the authority sanctioning the voucher is the authority empowered to sanction the claims;
- (f) it has been duly certified by the drawing and disbursing officer that the claim has not been previously paid;
- (g) all formalities, required to be done, have been completed;
- (h) the claim indicates the object of expenditure; and
- (i) sufficient funds are available for the purpose.

(2) The pre-audit function includes the detailed scrutiny of the claim voucher to guard against possible fraud and irregularities and to ascertain that the drawing and disbursing officer has diligently applied his mind to detect any fraud or irregularity.

(3) In case the accounts officer observes any omission or irregularity or discrepancy, he shall return the claim to the drawing and disbursing officer with his observations.

(4) The drawing and disbursing officer, after addressing the observations, shall resubmit the claim, but in case of any negligence or fraud, the accounts officer shall immediately inform the officer next above the drawing and disbursing officer.

(5) If the accounts officer is satisfied with the genuineness of the claim, he shall authorize the payment and enter it in the certification and authorization register in Form AR-6.

- (6) The pre-audit registers shall be maintained as follows:
- (a) Form AR-21, for current contingent expenditure;
 - (b) Form AR-22, for development expenditure; and



Winter Exam-2024

Solutions – Punjab Local Government Act and Rules Framed There under (Updated) (Application)

Q.3. Office of The Chairman, Municipal Corporation of Sargodha.

No.

Date 21.10.2024

To

The Chairman Finance Commission
Local Government Department,
Government of Punjab,
Lahore.

SUBJECT: RELEASE OF 2ND QUARTER BUDGET AMOUNTING TO
RS. 125,000,000

It is requested that an amount of Rs. 125,000,000/- for 2nd quarter of the financial year 2024-25 is to be released by the Finance Department, Government of Punjab against its allocated budget of Rs. 500,000,000/- of the Municipal Corporation of Sargodha.

Approved budget	1 st quarter released	Proposed for 2 nd quarter
Rs. 500,000,000/-	Rs. 125,000,000/-	Rs. 125,000,000/-

Kindly take up the matter with the concerned quarters for early release.

With regards

(XYZ)

Chairman,
Municipal Corporation of Sargodha.

Q.4. Rule-10 District Health authorities (Conduct of Business)Rules 2016.

FUNCTIONS OF CHIEF EXECUTIVE OFFICER, THE DISTRICT HEALTH AUTHORITY

shall:

- (a) exercise its powers as executive head of the Authority;
- (b) provide efficient primary and secondary healthcare services;
- (a) implement standards and policies fixed by the Government;
- (b) manage the human resource including doctors, para-medical, supporting staff and staff of the Authority;
- (c) ensure health outcomes and enrollment in the district;
- (d) ensure high quality healthcare services;
- (e) implement the health projects initiated or launch by the Government;



Winter Exam-2024

Solutions – Punjab Local Government Act and Rules Framed There under (Updated) (Application)

- (g) manage existing primary and secondary healthcare facilities;
- (h) establish new healthcare facilities;
- (i) rationalize existing healthcare facilities and healthcare workers;
- (j) monitor, implement and execute the development projects of the Authority as per the budget;
- (k) ensure achievement of targets against performance indicators by the Authority;
- (l) implement reform program of the Government;
- (m) manage the affairs of the Authority; and
- (n) perform any other task assigned to him by the Authority.

- Apart from this he may arrange, vaccines, medicines for distribution in hospitals and Health centers.
- Arrange anti- mosquito sprays in towns and Union councils.
- Share knowledge with Sri Lankan health authorities, who had successfully controlled in Dengue epidemic in their country.
- Arrange media campaign to take anti-dengue precautions for awareness of masses.

Q.5. Rule:5 to 14 PLG- (Auctioning & Collection Rights Rules)-2016

a

Auction procedure.- (1) The local government shall:

- (a) award the contract through the public auction; and
- (b) issue a public notice, in at least two national daily newspaper one in Urdu and one in English, through the office of the Director General, Public Relations, Punjab minimum seven days prior to date of auction; or
- (c) past a copy of the public notice at conspicuous place of the area and at notice board in the office of the local government; or
- (d) announcement of auction by beat of drum and other local means.

(2) The public notice shall contain:

- (a) the date, time and venue of auction;
- (b) specification of the major terms and conditions for participating in the auction;
- (b) the reserve price for auction, period of contract, notified rate of tax or fee and other necessary details

(3) For each time for conduct auction, the publication of public notice is compulsory and no alternative dates shall be given in the public notice.

6. List of participants.- (1) On date and time of auction, the list of participants, eligible for participation in the auction and who have deposited the earnest money, shall be prepared and signed by the Mayor, Chairman or an authorized officer of the local government.



Winter Exam-2024

Solutions – Punjab Local Government Act and Rules Framed There under (Updated) (Application)

(2) The name, address and computerized national identity card number of each participant, mentioned under sub-rule (1), shall be recoded on the list and attested copy thereof shall be kept in the record.

7. Auction committee.- The local government shall notify an auction committee for conducting the auction with the approval of the House.

8. Statement of bid.- (1) Before starting the auction, terms and conditions of the contract shall be announced and the copy of such terms and conditions shall be delivered to the participants of auction.

(2) A statement of bids shall be:

- (a) prepared in the presence of the participants of auction;
- (b) signed by the convener of the auction and members of the auction committee; and
- (c) signed by the highest bidder in a column against which the amount of his bid is written.

CHAPTER III

9. Manner for awarding contract.- The contract shall be awarded to the highest bidder through an open bid by adopting the procedure of auction as laid down in Chapter II.

10. Reserve price.- (1) The reserve price for an income shall be determined by average actual income of the respective local government received for last preceding three years.

(2) If an income introduced by a local government for first time, the assessed and expected income as provided in the budget from the source shall be the reserve price for the income from that source.

Q.6. Ref: Rule-7 PLG Budget Rules-2017



Winter Exam-2024

Solutions – Punjab Local Government Act and Rules Framed There under (Updated) (Application)

7. Responsibilities of the collecting officer.- The collecting officer shall:

- (a) prepare estimates of receipts for each head of income and timely submission to the head of finance office;
- (b) make assessment of tax, fee or levy by the local government, on periodical basis, for evaluating its potential and new tax proposals;
- (c) maintain the demand and collection register of each head of income and shall ensure for proper custody of departmental receipts record;
- (d) ensure timely recoveries against each demand;
- (e) ensure that the revenue collected against a demand is credited in the local fund immediately and necessary entries are made in the demand and collection register;
- (f) prepare monthly and annual statement of recoveries of the demand and collection and submit the statements to the head of finance office and the accounts office of the local government and reconcile the statements; and
- (g) prepare statement of arrears, if any, at the beginning of each financial year by carrying them forward from previous financial year and include the same in the demand statement of the next financial year.

Q.7. Rule 16 District Education Authorities (Conduct of Business) Rules-2017



Winter Exam-2024

Solutions – Punjab Local Government Act and Rules Framed There under (Updated) (Application)

THE PUNJAB GAZETTE (EXTRA ORDINARY) AUGUST 21, 2017

719

- (b) training designs;
- (c) curricula;
- (d) textbook development;
- (e) school calendar;
- (f) teaching;
- (g) student-teacher ratio;
- (h) enrolment and retention;
- (i) basic facilities including building and furniture;
- (j) learning outcomes;
- (k) criteria for the up-gradation of schools; and
- (l) hygiene and school safety.

(2) The Authority shall implement the policies and standards approved by the Government in respect of special education and literacy and non-formal basic education, particularly in following areas:

- (a) assessments;
- (b) training design;
- (c) modification of curricula for students with disabilities;
- (d) school calendar;
- (e) teaching;
- (f) student-teacher ratio;
- (g) enrolment and retention;
- (h) basic facilities including building and furniture;
- (i) learning outcomes;
- (j) criteria for up-gradation of schools;
- (k) hygiene and school safety;
- (l) annual calendar of activities for special education institutions;
- (m) transport policy;
- (n) provision of incentives notified from time to time;
- (o) awareness programmes about education and empowerment of disabled children;
- (p) observance of national and international days for the disabled;
- (q) public private partnership in special education and inclusive education; and
- (r) provision of supportive services, like psychological support, physiotherapy, guidance and counseling, mobility and orientation, speech therapy and sports in special education institutions.

(3) The standards, mentioned in this rule, shall be set out in detail, covering both the inputs and outputs.

(4) The Authority may set additional standards for schools, complementary to the standards laid down by the Government.

17. Curricula.— The Authority shall follow the curricula approved by the Punjab Curriculum and Text Book Board.

accordance with the policy and capacity of the Government.

21. School management.— (1) The Government shall set the school management guidelines including the guidelines for School Councils.

(2) The Authority:

- (a) shall administer the schools in line with the guidelines;
- (b) shall not utilize the building of a school for a purpose other than educational or extra-curricular activities;
- (c) shall strictly follow the policies of the Government and on rationalization of the staff in the schools.

(3) The non-formal education institution shall be created, operated, managed, modified, continued and closed as per policy and operational framework of the Government.
