



**Pakistan Institute  
of Public Finance Accountants**

# **Model Solutions**

**Financial System of  
District Education  
and Health Authorities  
(Application)**

**Treasury**

**Summer Exam-2024**

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## **Summer Exam-2024**

### **Financial System of District Education and Health Authorities (Application)**

- Q.1.** The main things which are required to do in relation to act by a Budget and Accounts Officer of a District Education Authority are explained below:-
- a**
- a. Maintain the accounts of a District Education Authority.
  - b. Monitor expenditure of the office of a District Education Authority against the approved budget.
    - i. Maintain and examine appropriation control register for each object of expenditure and record necessary entries of each transaction in the Register.
    - ii. Ensure that the expenditure is charged to relevant object code and remains within allocation.
    - iii. Prepare monthly and Annual statement of receipts and expenditure and get them reconciled with the accounts of the Accounts Officer of the District Education Authority.
    - iv. Maintain Drawing and Disbursing Officer's cash book of receipt and expenditure of a District Education Authority and general cash book of a District Education Authority, its offices and institutions.
  - c. Act as a Focal Person for external annual audit, preparation of annotations.
  - d. Be responsible for implementation of directions of the Accounts Committees.
  - e. Maintain the record relating to audit and minutes of the special and departmental accounts committee and Public Accounts Committee.
  - f. Co-ordinate for reconciliation of accounts of the offices or institutions under the District Education Authority.
  - g. Exhibit annual accounts of the District Education Authority, its subordinate offices and institutions for public information and objections and place those accounts along with public objections before a District Education Authority through Chief Executive Officer.
  - h. Perform as co-signatory with the Chief Executive Officer in operation of the Pension Fund.
- Q.2.**
- a) **Annual Development Programme** means a document, submitted along with the Annual Budget Statement indicating details of various development projects and schemes, status, cost of project or scheme and allocation and period of execution during a financial year.
  - b) **Annual Budget Statement** or Budget for a Financial Year means the statement of the estimated receipts into the Local Fund of a District Authority and the Estimated Expenditure for a Financial Year, required to be laid before the Committee of the Authority, before commencement of that year.
  - c) **Capital Expenditure** means the expenditure for:-
    - a. Acquisition of immoveable property.
    - b. Acquisition of capital assets.
    - c. Investments.
    - d. Repayment of loans if any.
    - e. Execution of original works.
    - f. Advance and deposits.
  - d) **Re-appropriation** means transfer of savings of one or more units of appropriations to meet excess expenditure anticipated under another unit provided the receiving object has been funded in the budget estimates.

**Q.3.** The procedures prescribed for certain payments of Pay, Allowances and Pension is given below:-

1. Except as otherwise authorized by the Government, the salary and pension of a District Authority shall be drawn after the first working day of the next month.
2. The pay of the establishment shall be drawn on the prescribed form LA-16 for the pay of individual officer and on Form LA-17 for pay of multiple officials.
3. The drawing and disbursing officer and accounts officer shall maintain establishment check register (Form 4T) and a pay roll on system respectively.
4. At the beginning of each year, the entries in the establishment check register showing sanctioned strength of establishment and remuneration for each post shall be scrutinized and verified by the drawing and disbursing officer.
5. Any variation in the schedule of establishment, during the currency of the year, shall be communicated to the accounts officer through the budget and accounts officer.
6. The drawing and disbursing officer shall personally scrutinize and cross check establishment bill with the establishment check register

**Q.4.** The drawing and disbursing officer of a District Authority while preparing any proposal for new current expenditure shall ensure that:-

- a. All proposals specify the;
  - i. Number of required personnel.
  - ii. Rates of remuneration (pay and allowances) of each personnel.
  - iii. Duration of employment of proposed personnel and
  - iv. Posts sanctioned in the schedule of establishment.
- b. All relevant revenue implications have been described, quantified and included in the estimates of receipts and
- c. Detail of expenditure as "Purchase of Durable Goods" have been specified.

The drawing and disbursing officer shall forward the estimates of new expenditure separately to the budget and accounts officer along with the current budget.

The drawing and disbursing officer shall ensure timely submission of Schedule of new expenditure in accordance with budget calendar in the budget call letter.

**Q.5.** The Government may, by notification in the official Gazette, divide a local government into two or more local governments or reconstitute two or more local governments as one local government or alter the limits of a local government and may specify in the notification the consequences which shall follow the publication of such notification.

When, as a result of such division or reconstitution, any new local government is constituted in accordance with the provisions of this Act in the manner specified in the notification:-

- a. the existing members of any local government so divided or reconstituted shall become the members of such local government as the Government may, by notification, specify as if each such member had been elected to that local government; and

- b. such local government shall, to the extent and in the manner specified in the notification, be the successor of the local government so divided or reconstituted.

Nothing contained in this section shall apply to Union Councils and the Union Councils shall be reconstituted under sections 6 and 9.

Furthermore, the Government shall, by notification in the official Gazette, determine the number of Union Councils in the Metropolitan Corporation, a Municipal Corporation and a District Council and wards for a Municipal Committee in accordance with the First Schedule.

After the demarcation of the local governments under section 6 and determination of the number of Union Councils and wards, the Election Commission shall delimit the Union Councils and wards.

The Election Commission shall delimit and notify the Union Councils and wards on the basis of the principles laid down in sections 9 and 10 and, as nearly as possible, under the Delimitation of Constituencies Act, 1974 or any other Act of the *Majlis-eshoora* (Parliament).

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