



**Pakistan Institute  
of Public Finance Accountants**

# **Model Solutions**

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

**Winter Exam-2023**

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**Winter Exam-2023**  
**Solutions – Financial System of District Education**  
**and Health Authorities (Application)**

- Q.1.**
- a**
1. Enroll the No. of adult persons for NFBE
  2. Recruit the staff as per requirement
  3. Fix the monthly remuneration for the students of NFBE
  4. Purchase stationary and allied audio/video equipment.
  5. Select the suitable places for imparting training
  6. Arrange Workshops/seminars for awareness of participants.

Ref: Rule -23 Punjab District Education Authorities (Conduct of Business Rules) 2017.

**23. Literacy and Non-Formal Education.** – (1) The Authority shall be responsible for the provision of non-formal basic education, adult literacy, special education and inclusive education in the district.

(2) The Authority shall follow the policies of the Government and standards developed and approved by it.

(3) The Authority may:

- (a) initiate its own Non-Formal Education initiatives from its own budgetary allocations, in line with the policy, development strategy and operational framework of the Government; and
- (b) execute non-formal education initiatives.

**Total Marks 20**

- Q.2.**
1. The Parameters of Performance Audit are, to assess the targets set for have been achieved.
  2. Adequate funds were provided as per approved budget.
  3. Whether the funds were provided in time and expenditure incurred prudently with full authorization and in regular way.
  4. Loopholes in the project are to be identified.
  5. Cost over-run and time over- run is to be calculated.

**Performance Audit.** – (1) The Government shall, at least once in a year, conduct or cause to be conducted the performance audit of the Authority.

(2) The Government may, by notification lay down the parameters for performance audit and the procedure for such audit.

(3) The Government may, on the report of the performance audit, take such action or give such directions as it deems appropriate, and the Authority shall implement the directions.

**Complaints.** – The Government shall, by notification, lay down the procedure for the disposal of the complaints against the Authority, the Chairman, Vice Chairman, members or employees of the Authority.

**Supply of information.** – The Chief Executive Officer shall furnish information to the Government as may be necessary.

**Total Marks 10**



## Winter Exam-2023

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

- Q.3.** In pursuance of the receipt of Audit Para on the subject cited above, an Inquiry Team headed by Chief Medical Officer was constituted, to inquire the matter and submit facts/findings report by 15<sup>th</sup>, October, 2023.

The inquiry report has fixed responsibility upon the Assistant Director, DDO and Store keeper. Disciplinary action has been initiated against the culprits and embezzled amount has been recovered from them.

It is requested that, audit para may be settled, however, the final outcome of disciplinary action will be shared with the audit soon.

Sd.

Chief Executive Officer,  
Health Authority, Okara.

**Total Marks 15**

- Q.4.** Rule – 4 PLG (Conduct of Business Rules-2007)

THE PUNJAB GAZETTE (EXTRAORDINARY) FEBRUARY 08, 2017 4161

which the Government may, by notification, determine;

(h) "Punjab Local Government Commission" means a Commission appointed under section 122 of the Act; and

(i) "Schedule" means a Schedule appended to these rules.

(2) An expression used but not defined in the rules shall have the same meaning as is assigned to it under the Act.

#### **PART-B CONDUCT OF BUSINESS**

**4. Executive authority and conduct of business.-** (1) The Mayor or the Chairman shall exercise the executive authority of the local government.

(2) All executive actions of the local government shall be expressed to be taken in the name of the local government.

(3) The Mayor or Chairman shall:

- (a) provide vision for long term development and leadership;
- (b) give directions for efficient functioning and fruitful service delivery by the local government;
- (c) identify and develop the criteria for the implementation of the strategies, programmes and services;
- (d) prescribe the key performance indicators;
- (e) sign the notifications on behalf of the local government for publication in the Punjab Gazette; and
- (f) maintain administrative and financial discipline of the local government.

(4) Subject to the provisions of the Act and the rules, every order, instrument, agreement or contract by the local government shall be expressed to be made in the name of the local government and shall be executed by the Mayor, Chairman or an officer duly authorized for the purpose.

**5. Allocation of business.-** (1) The business of the local government shall be executed by the municipal offices in the manner specified in Schedule-I, Schedule-II and Schedule-III.

(2) The municipal offices shall ensure expeditious disposal of the business.

**6. Organization of municipal offices.-** (1) Each municipal office shall consist of such municipal employees as the Government may determine.

**Total Marks 10**

## Winter Exam-2023

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

**Q.5. PLG (Accounts Rules-2017).**  
**Examiner has to verify the fill up of figures and description.**

[illegible]

**Total Marks 10**

**Q.6.** In this connection, it is submitted that, contract for supply of scientific equipment for school laboratories were issued On 10<sup>th</sup> January 2023 (Annexure-A). But contractor failed to supply the material up to 30.6.2023, despite issue of reminders to him (Annexure-B)

According to version of contractor, all the equipment were imported material. The material was arrived at Karachi port in May,2023. But Govt. of Pakistan had imposed ban on clearance of LCs due to Foreign Exchange crunch and bring the Current a/c deficit low.

Contractor has done his best to get clear his material from Customs Authorities stranded at KPT. But failed to do so.

Therefore, this office was hopeful the material would be supplied in June,2023, so we did not surrender the budget.

The irregularity was made due to change in policy of Govt. of Pakistan, so no fault on our part. In the light of above, it is requested that, the para may be settled.

**Total Marks 10**

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