



Winter Exam-2024
Solutions – Financial System of District Education & Health
Authorities (Application)

Q.1. Ref: 54 KPK- Local Govt. Act

54. Local government Commission.---(1) Government shall appoint a Local Government Commission, which shall consist of-

- (a) Minister for Local Government, Elections and Rural Development Department, who shall be the Chairman of the Local Government Commission;
- (b) two members of the Provincial Assembly, one each nominated by the Chief Minister and Leader of Opposition in the Provincial Assembly;
- (c) two eminently qualified and experienced technocrats including a woman selected by Government for a period of three years;
- (d) Secretary to Government, Law, Parliamentary Affairs and Human Rights Department; and
- (e) Secretary to Government, Local Government, Elections and Rural Development Department 1[;]

1[(f) a representative of the Finance Department for matters relating to budget of Local Government.]

(2) The Local Government Commission may, for any specific assignment, co-opt any other person as member; provided that, when it is seized with an inquiry against a 2[Chairman], it shall be mandatory for the Local Government Commission to co-opt a disinterested3[Chairman, Tehsil Local Government]as member.

4[(3) Government shall provide separate budget for the Local Government Commission with Director General, Local Government and Rural Development as Principal Accounting Officer. The Directorate General Local Government shall be a permanent secretariat for the Local Government Commission having separate human resource and an officer authorized as such, as extended presence of the Commission in a district.]

(4) No act or proceedings of the Local Government Commission shall be invalid by reason or existence of any vacancy, or defect, in its constitution.

Q.2. Departmental Reply

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 15th, October, 2024.

The inquiry report has fixed responsibility upon the Assistant, Accountant and Revenue Clerk. Disciplinary action has been initiated against the culprits and misappropriated 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.

Chairman

Q.3. Tender Notice will be published in three newspapers.

1. Auction Committee comprised of three officers will be formed with the approval of the Competent Authority.
2. On the date of auction, all the bidders and Auction committee members will meet on the same venue.
3. Auction committee will disclose the reserve price of vehicles and directs to buyers to bid above the reserve price.
4. The highest bidders has to deposit 25% of his bid amount instantly and 75% will be deposited within a week, then delivery of the vehicles will be given.



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Q.4. Office of The Chief Executive Officer, district Education Authority, Abbottabad.

No.

Date 21.08.2024

To
The Chairman Finance Commission
Local Government Department,
Government of Khyber Pakhtunkhwa,
Peshawar.

SUBJECT: RELEASE OF 2ND QUARTER BUDGET AMOUNTING TO
RS. 200,000,000.

It is requested that an amount of Rs. 200,000,000/- for 2nd quarter of the financial year 2024-25 is to be released by the Finance Department, Government of KPK against its allocated budget of Rs. 800,000,000/- of the District Education Authority, Abbottabad.
Kindly take up the matter with the concerned quarters for early release.

With regards

(XYZ)
Chief Executive Officer

Q.5. Ref: 59 KPK- Local Govt Act

59. Suspension and removal of a 3[Chairman].---(1) Where, in the opinion of the Chief Minister, a 4[Chairman] is deliberately avoiding or abstaining wilfully or failing to comply with directions given under this Act, the Chief Minister may, for reasons to be recorded and conveyed in writing, suspend him for a period not exceeding thirty days and refer the matter to the Local Government Commission for enquiry.

(2) During the course of enquiry, the Local Government Commission shall provide an opportunity of personal hearing to the suspended 5[Chairman] and shall submit its report along with its recommendations which may include removal of the 1[Chairman] to the Chief Minister for appropriate action in light of such recommendations.

Apart from this, some members may submit a petition with the speaker about No-confidence move. The House will fix a date for voting on no-confidence.

At the date of voting, the Movers of Non-Confidence Move, will speak about the reasons and describe the statement of allegations against the Chairman. After completion of speeches, the members will raise hands in favour and against the Chairman.

If majority is against the Chairman, he will be removed from the post.



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Q.6. Rule-7 District Authorities Accounts Rules-2017.

7. Maintenance of Accounts.- Subject to provisions of the Act, the accounts of receipts and expenditures of a District Authority shall be maintained in such form and in accordance with such principles and methods as given in new accounting model (NAM) duly prescribed by the Auditor General of Pakistan, from time to time:

- (a) the accounts of a District Authority shall be maintained on double entry book keeping system or Single Entry System, as the case may be;
- (b) all transactions in the accounts shall be recorded in modified cash based accounting mode with commitment accounting;
- (c) the accounts record shall be maintained in English or Urdu, as determined by a District Authority;
- (d) the metric system of numeration shall be adopted;
- (e) all cash transactions shall be made in Pakistani Rupees;
- (f) sums due to a District Authority shall be paid in cash or through Pay Order or Bank Draft;
- (g) all receipts of a District Authority shall be collected through the bank;
- (h) all cash transactions shall be entered in Receipts Register and cash book as soon as they occur and attested in token of check;
- (i) the record relating to accounts shall be clear, explicit and self-contained, and no erasure or overwriting shall be made in any accounts register, book or form, and if any correction is to be made, it shall be made in red ink with dated initials of official making the correction and attested by next higher officer;
- (j) payment of approved claims of accrued liabilities shall be made only to the claimant as indicated on the claim voucher or bill;
- (k) the expenditures shall be set off against receipts;
- (l) no expenditure shall be paid from or against any receipt collected or received by a District Authority; and
- (m) all expenditures shall be recorded on gross basis against relevant appropriations and shall not be wholly or partly offset with receipts.

Total Marks 10

Q.7. Ref: Rule-16 Functions of CEO District Health Authorities- KPK

16. FUNCTIONS OF THE CHIEF EXECUTIVE OFFICER.- The Chief Executive Officer shall-

- (a) exercise his powers as executive head of the District Health Authority in conformity with the decisions of the concerned District Health Authority;
- (b) implement standards and policies fixed by the Regional Health Authority and the District Health Authority in the district;
- (c) manage human resources including doctors, para-medical, nursing, support staff and staff of the District Health Authority;
- (d) ensure health outcomes and enrollment in the district;
- (e) ensure high quality healthcare services;



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maintaining financial discipline and transparency in the District Health Authority;

rationalize existing healthcare facilities and employees;

monitor, implement and execute development projects of the Regional Health Authority;

ensure achievement of targets against performance indicators laid down by the Regional Health Authority;

to manage segregation of health facilities waste and its ultimate safe disposal as per standards;

manage the affairs of the District Health Authority as approved by the District Health Authority; and

perform any other task assigned to him by the Regional Health Authority or the District Health Authority.

Arrange medicine of monkey fox fever (MFF) in each health center. If vaccines of MFF are available in any center, he/she must impart adequately for administering to patients in affected areas.

Total Marks 10

Q.8.

Tender Notice

Sealed Tenders are invited from the pharmaceutical companies/ approved contractors for supply of medicines.

The interested firms may purchase the tender form on payment of Rs. 500/- from the office of the CEO District Health Authority, Kohat from the date of publication of this tender notice.

The sealed tenders can be dropped in tender box on 15.11.2024 up to 11.0.AM and these will be opened on same day at 12.0 PM.

The competent authority reserves the right either to cancel the purchases

Sd

Purchase Officer

CEO District Health Authority, Kohat

Total Marks 10
