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**GOVERNMENT OF THE PUNJAB
LAW AND PARLIAMENTARY AFFAIRS DEPARTMENT**

**NOTIFICATION
(184 of 2024)**

17 DECEMBER 2024

Notification No.SOR(LG)38-17/2015, dated 12.12.2024 issued by the Local Government and Community Development Department, is hereby published in the Punjab Gazette (Extraordinary) for general information:

**"GOVERNMENT OF THE PUNJAB
LOCAL GOVERNMENT AND COMMUNITY
DEVELOPMENT DEPARTMENT"**

Dated Lahore, the 12th December, 2024

NOTIFICATION

No.SOR(LG)38-17/2015.- In exercise of the powers conferred under section 202 of the Punjab Local Government-Act 2022 (XXXIII of 2022), Governor of the Punjab is pleased to make the following amendments in the Punjab Local Governments (Accounts) Rules 2017, with immediate effect:

AMENDMENTS

In the Punjab Local Governments (Accounts) Rules 2017:

1. In rule 2, in sub-rule (1), clause (g) shall be omitted.
2. For rule 3, the following shall be substituted:

"3. Custody and operation of local fund and public account.- (1) Receipts of a local government as of its share from existing resource allocation arrangement under PFC award, UIPT, TTIP, special purpose grants by the Government or any other program funds or grants or receipts shall be maintained in the State Bank of Pakistan.

(2) Till such time as determined by the Finance Department, Government of the Punjab, receipts of a local government other than those mentioned in sub-rule (1) shall continue to be maintained by a local government in Corporate Premium Account (CPA) or profit bearing account in the National Bank of Pakistan or Bank of Punjab or any other scheduled bank approved by the Government.

(3) Till such time as determined by the Finance Department, Government of the Punjab, public account of a local government shall continue to operate through the Corporate Premium Account (CPA) or profit bearing account in the National Bank of Pakistan or Bank of Punjab or any other scheduled bank approved by the Government.

(4) The bank accounts mentioned under sub-rules (1) and (2) shall collectively constitute the local fund and the bank account mentioned under sub-rule (3) shall constitute public account of a local government.

(5) The local fund and public account of the local government shall be kept in separate bank accounts.

(6) All conditional grants shall be included in the budget and utilized in accordance with the conditions specified for the grant.

(7) The local government may, and if required by the Government shall, maintain a separate bank account for any special purpose and it shall be administered, maintained and regulated as the local fund.

(8) The funds shall lapse on 30th June of the respective financial year and the available balance as on 30th June of the respective year shall be deposited in the respective receipts head of account of the local government.

(9) No expenditure of the next financial year shall be incurred except against the budget of that year.

(10) The bank accounts of a local government mentioned under sub-rule (1) shall be operated by the head of finance office and bank accounts of a local government mentioned under sub-rule (2) and (3) shall be operated by the accounts officer and head of finance office jointly, if the amount does not exceed rupees fifty thousand. In case the amount exceeds rupees fifty thousand, the Chief Officer shall be co-signatory with the accounts officer and head of finance office.

(11) The Finance Department, Government of the Punjab, may issue instructions to operate and maintain the local fund and public account of a local government."

SECRETARY

GOVERNMENT OF THE PUNJAB
LOCAL GOVERNMENT AND COMMUNITY
DEVELOPMENT DEPARTMENT"

(MUHAMMAD ASIF BALAL LODHI)

SECRETARY

Government of the Punjab
Law and Parliamentary Affairs Department