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GOVERNMENT OF THE PUNJAB
LAW AND PARLIAMENTARY AFFAIRS DEPARTMENT

NOTIFICATION
(65 of 2026)

11 MARCH 2026

Notification No.SO(ACAD-I)3-1/2024, dated 26.02.2026 issued by the School Education Department, is hereby published in the Punjab Gazette (Extraordinary) for general information:

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"GOVERNMENT OF THE PUNJAB
SCHOOL EDUCATION DEPARTMENT

Dated Lahore **the 26th February, 2026**

NOTIFICATION

NO.SO(ACAD-I)3-1/2024. In pursuance of approval of the Provincial Cabinet through circulation, following amendments have been made in the **Punjab School Management Councils Policy, 2024"** with immediate effect:

a) Substitution of Clause-11(6) to limit the role of SMCs to repair and maintenance of existing school buildings and boundary walls in works category. Execution of all remaining and future civil works shall be shifted from SMCs to the Strategic Management Unit (SMU) of SED approved through DDSC.
b) Deletion of the words "construction of class rooms" from Clause B(i)(b) of Schedule-II;
c) Substitution of Clause C(ii) of Schedule-II to allow per annum spending of up to **Rs.1.5 million** for repair and maintenance of school infrastructure, including buildings and boundary walls. However, the SMC can spend funds for other purposes as per requirement and availability of the funds.
d) Clause C(iii) to be amended to include that SMC would ensure that all expenditures are incurred in strict conformity with the prescribed financial rules, audit requirements, PPRA rules, and all other applicable codal and legal requirements
e) Clause C(v), C(vi) & C(vii) of Schedule-II be deleted.
f) In clause-D of Schedule-II following words are incorporated:

'The accounts of SMC shall be audited by the Auditor General of Pakistan'

SECRETARY
GOVERNMENT OF THE PUNJAB
SCHOOL EDUCATION DEPARTMENT"

(MUHAMMAD ASIF BALAL LODHI)
SECRETARY
Government of the Punjab
Law and Parliamentary Affairs Department

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NO. SO(A-I)3-1/2024
GOVERNMENT OF THE PUNJAB
SCHOOL EDUCATION DEPARTMENT

Dated Lahore, the 26th February 2026

NOTIFICATION

1. INTRODUCTION:

In pursuance of approval of the Provincial Cabinet through circulation and in exercise of the powers conferred under Rule 3(3) and Second Schedule of the Punjab Government Rules of Business, 2011, the School Education Department, Government of Punjab, hereby notifies the amended **"Punjab School Management Councils Policy, 2024"** to develop a framework for implementing a strengthened and an empowered community engagement structure across Punjab. The innovation seeks to boost support to schools, promote community engagement, and improve the overall quality of education. The implementation of amended Punjab School Management Councils Policy 2024 is contemplated to be having the potential to effect transformative change in the public school system in Punjab by fostering a collaborative and enabled school environment. Through a shared commitment, the members of the School Management Councils (SMCs), school staff, parents, community, and youth representatives can ensure a brighter future for all students across the province of Punjab.

2. VISION AND MISSION

Vision: To design a dynamic and accountable public school system in Punjab that guarantees transformative education to all students, empowering them to become critical thinkers, responsible citizens, and lifelong learners.

Mission: To empower schools by implementing a strengthened and an empowered community engagement structure that fosters excellence, transparency, collaboration, and effective resource mobilization.

3. CORE PRINCIPLES

This policy is governed by the following core principles:

a. **Collaboration and Participation:** Promote a synergistic educational environment in school that actively engages school staff, parents, community members, and relevant government departments.

b. **Sustainability and Development:** Ensure efficient and effective utilization of resources, secure community and philanthropic support, and prioritize infrastructure development to create a conducive learning environment.

c. **Transparency and Accountability:** Encourage candid communication, financial transparency, and ensure mutual responsibility across all stakeholders for potential learners' access to school and their educational growth.

4. SCOPE

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This policy applies to all public sector schools operating under the School Education Department of the Government of Punjab, whether run directly by the government or through public-private partnerships.

5. DEFINITIONS

In this policy, unless there is anything repugnant to the subject or context:

a. **"CEO"** means the Chief Executive Officer of the District Education Authority;

b. **"SMC"** means the School Management Council;

c. **"DEA"** means the District Education Authority;

d. **"Department"** means the School Education Department of the Government of Punjab;

e. **"Education Officer"** means the Chief Executive Officer (DEA), DEOs, Dy. DEOs and Assistant Education Officer;

f. **"Government"** means the Government of Punjab;

g. **"Guardian"** means the grandparent, sibling above 18 years of age, uncle or aunt, stepparent, and adoptive parents or a person/entity declared by a court of competent jurisdiction;

h. **"Member"** means a member of the SMC;

i. **"OOSC"** means Out-of-School Children;

j. **"Parent"** means biological father or mother of the student;

k. **"Parent Member"** means a member of the School Management Council (SMC) whose child is enrolled in the respective school, at the time of his selection, as a condition precedent to his membership;

l. **"PMIU"** means Programme Monitoring and Implementation Unit;

m. **"Policy"** means the Punjab School Management Council Policy, 2024;

n. **"School Head"** means the principal, headmaster, headmistress, or headteacher, as applicable;

o. **"School"** means a public sector school operating either directly under the department or through a public-private partnership;

p. **"SIF"** means School Improvement Framework;

q. **"STR"** means student-teacher ratio;

6. COMPOSITION OF SCHOOL MANAGEMENT COUNCIL (SMC)

An SMC shall be constituted in each school during the first month of the summer vacation, for a term of three (3) years.

1) The SMC shall consist of no fewer than ten (10) members, as outlined below:

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i. **Parent Members:** The SMC shall include at least three parent members, selected from among the parents or guardians of the students enrolled in the school in the prescribed manner. In a boys' school, the parent members shall be limited to fathers or male guardians of the students, while in girls' schools, they shall be restricted to mothers or female legal guardians of the students.

ii. **Teacher Members:** There shall be two teacher members, including the school head and the senior-most teacher at the respective school, who shall serve as ex-officio members on the SMC. In the event that there are multiple senior-most teachers with equivalent seniority, preference shall be given to the teacher who is older in age.

iii. **General Members:** There shall be three (03) general members selected from notable individuals within the local community, preferably including philanthropists, representatives of the Chamber of Commerce or Anjuman-e-Tajiran, members of civil society, former academicians, alumni, retired civil and military personnel.

iv. **Special Member:** There shall be at least one special member from among the parents or guardians of the students belonging to any religious minority or individuals with special needs. Provided where there is no representation of the minority population or individuals with special needs, one additional parent member shall be selected to maintain the total number of members on the SMC.

v. **Youth Member:** There shall be at least one male youth member, for a boys' school and one female youth member for a girls' school each having the age range between 25 and 35 years and preferably having, at least bachelor's degree.

vi. **Co-opted Member:** The SMC may, by consensus, co-opt any individual as a member as needed. Such a co-opted member shall not possess voting rights.

2) The SMC shall have a Chairperson, a Vice-Chairperson, and a Secretary, as detailed below:

i. **Chairperson:** The school head shall serve as the ex-officio Chairperson of the SMC.

ii. **Vice-Chairperson: The** Vice-Chairperson shall be selected from among the parent or general or youth members by the SMC during its first meeting following its constitution, by a simple majority vote.

iii. **Secretary:** The senior-most **teacher** member of the school shall serve as the Secretary of the SMC.

7. SELECTION OF PARENT, GENERAL, SPECIAL, and YOUTH MEMBERS

1) **Composition of SMC Membership Selection Committee:**
There shall be three SMC Membership Selection Committees, hereinafter referred

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to as Selection Committees, constituted for the selection of parent, general, special, and youth members. The Convenor of the selection committee for primary schools shall be the Assistant Education Officer (AEO), for elementary schools the Deputy District Education Officer (DDEO), and for secondary & higher secondary schools the District Education Officer (DEO- SE). The other members shall remain unchanged across the three selection committees:

(i)	DEO (SE)/DDEO/AEO	Convenor
(ii)	Chairperson of Union Council/Town Committee /Municipal Committee, as applicable	Member
(iii)	Headteacher of the school concerned,	Secretary
(iv)	Village Officer (Lambardar) concerned,	Member
(v)	A senior citizen to be co-opted by the Convenor	Member

2) Quorum of the SMC Membership Selection Committee:

A simple majority of the voting members of the SMC, including the Convenor, and the Secretary, will constitute a quorum for the selection of members (parent, general, special, and youth).

3) Preferred Eligibility Criteria for Parent, General, Special, and Youth Members:

The preferred eligibility criteria for the aforementioned categories of the members of an SMC should include:

i. A genuine passion for education and community development
ii. Minimum academic credentials (Matriculation) for general members only
iii. Proven influence and respect within the local community
iv. Financial stability, being relatively affluent in the area
v. Leadership and management experience
vi. Good communication and interpersonal skills
vii. Familiarity with local education systems and policies
viii. Commitment to diversity, equity, and inclusion
ix. Ability to dedicate time and resources to SMC activities
x. Problem-solving and decision-making skills
xi. Integrity, transparency, and accountability
xii. Experience working with children, youth, or education initiatives

4) Selection Procedure for SMC Membership (Parent, General, Special, and Youth):

Step 1: Notification and Announcement

The AEO and Headteacher shall jointly ensure to:

i. Advertise through the school notice boards, main gates, and community networks.

ii. Make public announcements using loudspeakers in the catchment area villages/towns of the school concerned

iii. Spread the word in village/town's streets concerned about filling of SMC vacancies

Step 2: Submission of Applications

The candidates shall submit their applications to the Headteacher of the school concerned within seven (7) days after the last date of announcement of the vacancies.

Step 3: Eligibility Screening and Shortlisting:

The AEO and Headteacher shall jointly:

i. Review applications against eligibility criteria (education, influence, financial stability, etc.)

ii. Verify applicants' qualifications and credentials

iii. Shortlist candidates for interview/assessment

Step 4: Interviews/Assessments and Selection:

The Selection Committee shall ensure the invitation for an interview to all the shortlisted candidates and shall:

i. Conduct interviews or assessments to evaluate candidates' leadership, communication, and problem-solving skills

ii. Evaluate commitment to education and community development

iii. Select candidates based on interview/assessment performance and overall suitability

Step 5: Approval and Notification for Appointment:

The Convener of the Selection Committee shall:

i. Obtain approval from the next higher authority in the hierarchy (AEO from DDEO, DDEO from DEO, and DEO(SE) from the CEO of the District Education Authority concerned).

ii. Issue appointment notification in favor of the selected members

Selection Process Timeline:

i. Notification and announcement: 5 days
ii. Application submission: 7 days
iii. Short listing and interviews: 5 days
iv. Approval and order of appointment: 5 days

5) **Orientation of the Members:**

i. Share the SMC Policy 2024
ii. Provide an overview of SMC's role and responsibilities
iii. Discuss school policies and regulations
iv. Explain decision-making processes and procedures
v. Share key documents (e.g., teacher/student attendance register, cash register, school improvement plan, NSB details)
vi. Clarify the roles and responsibilities of members
vii. Introduce key staff members (Head teacher, teachers, etc.)
viii. Conduct a tour of school facilities
ix. Explain school routines, policies, and procedures
x. Encourage collaboration and teamwork

8. CAPACITY BUILDING AND TRAINING FOR MEMBERS OF SCHOOL MANAGEMENT COUNCILS

The Department shall develop a comprehensive capacity-building program, embracing within its scope the formulation of printed and audio-visual materials designed to enhance the

members' understanding and proficiency, necessary for the effective execution of their functions. This program shall specifically focus on the following areas:

a) Financial management.
b) Inclusivity and diversity.
c) Disaster risk reduction and education in crisis management.
d) Community engagement and social mobilization.
e) Hiring of community teachers.
f) Infrastructure development.
g) Development and implementation of the School Improvement Plan.
h) Digital literacy.
i) Monitoring and evaluation.
j) Promotion of co-curricular and sports activities; and
k) Awareness and mitigation strategies for smog and dengue
l) Oversee students' assessment report cards

9. CHANGE IN MEMBERSHIP

(1) The term of the SMC shall be three (3) years. If a vacancy occurs in the SMC with less than six months remaining in its term, such vacancy shall not be filled, but shall remain vacant till the expiration of the Council's term. However, if more than one such vacancies occur during the Council's term, these vacancies shall be filled, notwithstanding the unexpired term of the Council. However, a vacancy shall be filled if it becomes available due to the following circumstances:

(1) death or resignation of a member;
(2) shifting of residence by a member;
(3) the member's child is no longer enrolled as a student at any of the public sector schools;
(4) transfer of teacher member or headteacher to a different school;
(5) removal following three (3) consecutive absences from SMC meetings, two consecutive proxy attendances, gross misconduct, or conviction from a competent court of law, provided that the member has been given a fair opportunity to be heard by the SMC and the removal has received approval from the relevant Education Officer;

(2) The Secretary of the SMC shall submit a written request to the relevant Education Officer for any changes in membership. New members shall be selected according to the prescribed procedure, ensuring that any vacancy is filled by a replacement from the same category and in the same manner as provided by the policy.

(3) Following the selection of new member(s), a notification of the SMC with the revised composition shall be issued and disseminated to all concerned stakeholders.

10. CONDUCT OF BUSINESS

The SMC shall conduct its business in accordance with the procedures set forth in **Schedule-I.**

11. FUNCTIONS OF THE SCHOOL MANAGEMENT COUNCIL

(1) Oversee the operations of the school: In order to supervise the operational functions

of the school, the SMC shall:

i. encourage the teachers and students to maintain regular attendance and punctuality;

ii. work for inclusivity and diversity, particularly concerning children with special needs and those from minority communities;

iii. work with local health authorities for health screening of the students in provision of aids like hearing equipment and glasses, etc.

iv. ensure that no child is subjected to corporal punishment or any form of mental or physical harassment;

v. plan or arrange for the repair and maintenance of furniture, fixtures, infrastructure, and playgrounds;

vi. strive for an environment in school which ensures that character development remains a fundamental objective of all school activities;

vii. ensure the sustainability of existing plants and active participation in new planting initiatives;

viii. address the emergent needs of the school as required during unforeseen incidents, including fire outbreaks, earthquakes, floods and heavy rains;

(2) Ensuring Quality Education:

i. If SMC agrees by consensus, or near-consensus, that a teacher's performance is not up to the mark, then the SMC may refer the case of such teacher to DEA for further disciplinary action.

ii. Recommending awards for high performing teachers;

(3) Increasing Enrollment of Out-of-School Children (OOSC):

i. Identify an out-of-school child with his whereabouts including the name of the child, his father's/guardian's name, father's/guardian's CNIC, and their mobile phone numbers.

ii. Conduct community awareness campaigns concerning the importance of education;

iii. Provide scholarships or financial assistance to the children of the families experiencing economic hardship;

iv. Collaborate with local NGOs or religious institutions to identify and facilitate the enrollment of out-of-school children;

(4) Preparation of Annual Budget:

i. Prepare a comprehensive annual school budget based on government allocations, community contributions, and fundraising activities.

ii. Ensure transparent use of funds and adherence to established guidelines.

iii. Secure additional resources through partnerships with businesses, alumni networks, CSR funds, and fundraising initiatives to support school needs.

iv. Prioritize cost-effective solutions for school operations and maintenance.

v. Utilize funds in the manner specified in **Schedule-II**.

(5) Preparation of School Improvement Plan:

i. The SMC shall prepare a School Improvement Plan within 45 days after its

constitution;

ii. The plan shall span over three years comprising three annual sub-plans.

iii. The School Improvement Plan shall chalk out a strategy to improve the infrastructure, create a regime for upkeep and maintenance, foresee the future needs in terms of men and materials, and overcome the deficiency of the teachers.

(6) Infrastructure Development and Maintenance:

The School Management Councils (SMCs) shall take responsibility for repair and maintenance of existing buildings, and boundary walls in works category. Execution of all remaining and future civil works shall be shifted from SMCs to the Strategic Management Unit (SMU) of SED approved through DDSC.

(7) Hiring of Community Teachers:

The hiring of the teachers shall be done as outlined **in Schedule-III.**

(8) Dispute Resolution Committees and their Function:

In the event of a disagreement among SMC members concerning school matters, the issue shall be referred to Dispute Resolution Committee for arbitration and resolution. The committee shall take no more than fifteen (15) days to decide the matter. The Convener of the Dispute Resolution Committee for primary and elementary schools shall be the Deputy District Education Officer (DDEO), and for secondary & higher secondary schools the District Education Officer (DEO-SE). The other members shall remain unchanged across two Dispute Resolution Committees.

The Dispute Resolution Committee shall consist of the following members:

i) DEO(SE)/DDEO concerned	Convener
ii) AEO concerned	Member
iii) A Senior Headteacher of an Elementary School nominated by DDEO	Member

(12) ROLE OF THE EDUCATION OFFICERS

1) Education Officers shall furnish necessary support and guidance to the SMCs.
2) Education Officers shall help promote the communication process between the SMCs and DEAs as well as the Department.

(13) ROLE OF THE SCHOOL EDUCATION DEPARTMENT

1) The Department shall provide training to and develop capacity building of members enabling them to perform their functions effectively.
2) The Department shall establish a clear framework for budget allocation, funding sources, permissible expenditures, and procurement procedures.
3) The Department shall develop guidelines for infrastructure development in schools, including technical specifications and approval processes.
4) The Department shall conduct monitoring and evaluation of SMCs' functions.
5) The Department shall create communication channels with SMCs to enable two-way communication and exchange of information, and to address emerging challenges.
6) The Department shall ensure Third Party Financial Audit at the close of every Financial Year
7) The Department shall conduct Periodic Performance Audit every year.

Annex C

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(14) POWER TO AMEND POLICY

The Government may, considering lessons learned or to meet any emergent needs, make necessary amendments in these policy guidelines through publication in the official gazette, provided such amendments are consistent with the objectives and purposes of the Policy.

(15) REMOVAL OF DIFFICULTIES

1) The Department may, by order not inconsistent with the policy, provide for the removal of any difficulties arising in the implementation of the Policy.
2) Subject to sub- section (1), where the Policy requires any actions but lacks specific provisions regarding the implementing authority or procedure for execution, such actions shall be carried out by designated officers or persons in accordance with directives issued by the Department via notifications.

(16) REPEAL OF PREVIOUS POLICY NOTIFICATIONS

All prior policies, rules, or notifications related to SMCs are hereby repealed.

Dated: **26th February, 2026**

(MUDDASSIR RIAZ MALIK)
SECRETARY
SCHOOL EDUCATION DEPARTMENT

No. & Date Even:

A copy is forwarded for information and necessary action to:

1. Secretary, Government of the Punjab, Law & Parliamentary Affairs Department with the request to publish the SMC Policy, 2024 in the Official Gazette.
2. All Additional Secretaries, School Education Department.
3. DPIs (SE/EE), School Education Department.
4. CEO-PECTAA MD-PEF / CEO-PEIMA/ PD- PMIU, PESRP with the direction to formulate evaluation criteria for monitoring of the functions and performance of SMCs.
5. All CEOs, District Education Authorities in Punjab with the direction to disseminate the policy and implement in letter & spirit.
6. PSO to Minister, School Education Department.
7. PS to Secretary, School Education Department.
8. PS to Special Secretary, School Education Department.
9. Office Record.

(AHMAD BILAL KHAN)
SECTION OFFICER (ACADEMIC-I)

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SCHEDULE – I

CONDUCT O BUSINESS

[See Para 10]

A. CONDUCT OF OFFICIAL BUSINESS OF THE SMCs:

(i). The School Head, in his/her capacity of Chairperson, will chair the meetings of the SMC and ensure orderly conduct.

(ii). The first meeting of the SMC shall be held within one week after issuance of the notification.

(iii). The first business in the first meeting will be to elect its Vice-Chairperson from among the Parent Members with a majority vote.

(iv). The SMC will meet once every quarter. However, the Chairperson/Vice-Chairperson/Secretary may summon a special meeting as and when needed.

(v). The date, time, and agenda of regular meetings will be communicated to all members at least 3 days before the meeting. In case of special meetings, the date, time, and agenda will be communicated 24 hours before the meeting.

(vi). The venue of all meetings will be the concerned school.

(vii). In exceptional circumstances, a member may designate another member, except for the School Head, to act as his/her proxy with written authorization. A proxy cannot, however, represent more than one absent member.

(viii). No member of the SMC will be entitled to any compensation for his/her attendance at the meetings.

B. QUORUM OF THE SMC AND DECISIONS

(i). A simple majority of the voting members of the SMC, including the Chairperson, Vice-Chairperson, and the Secretary, will constitute a quorum for the conduct of official business.

(ii). All major decisions, including those about infrastructure development, procurement of goods or services, hiring of staff, and spending of funds will require a simple majority of voting members present and voting for a particular proposition.

(iii). No decision or proceedings of the SMC will be invalidated on account of any vacancy or absence among the members of the SMC as long as the quorum is achieved.

(iv). Voting on any motion will be by a show of hands. In case of a tie vote, the Chairperson will have the deciding vote.

C. RECORD OF PROCEEDINGS

(i). The Secretary will be responsible for maintaining accurate minutes of all meetings in Karwai Register.

(ii). The record of minutes, as well as the pictures, will also be maintained in the School as well as uploaded to the School Information System (SIS).

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SCHEDULE - II

FINANCIAL PROCEDURES

[See Para 11(4)]

A. MAINTENANCE OF SCHOOL FUNDS:

(i). All funds and properties of the school will be utilized for the betterment of the school following the financial discipline notified by the Department.

(ii). The school funds will comprise the following:

(a) Non-Salary budget (NSB);

(b) Funds raised through innovative financial models.

(c) Donations made by alumni, members of the community, philanthropists, CSR Funds, overseas Pakistanis, NGOs, or any other donor agency or entity; and

(d) *Farogh-e-Taleem* Fund.

(iii). The Non-Salary Budget shall comprise the "Base Grant". Additionally, there shall be a "Bonus Grant" conditional on the performance of the SMC in the previous year based on the following indicators:

(a) Increase in the enrolment

(b) Decrease in the dropouts

(c) Regularity and punctuality of the teachers

(d) Inclusivity and diversity

(e) Betterment as to the FLN

(f) Quality of learning/results

(g) Contribution and performance of School in co-curricular and sports activities at tehsil, district, or any other tier or level.

(h) Upkeep and maintenance of School.

(i) Recommendations of the monitors/evaluators

(j) Generation of funds through mobilization of local community philanthropists, CSR Funds, overseas Pakistanis, NGOs, or any other donor agency or entity.

B. UTILIZATION OF SCHOOL FUNDS

(i). School funds can be utilized for the following purposes by the SMC:

(a) Upkeep and maintenance of school facilities such as classrooms, washrooms, water sources, science laboratories, library, etc.

(b) Toilets, boundary walls, and drinking water facilities.

(c) Adaptations to make the school friendly towards children with special needs e.g. ramps, toilets with handles, etc.

(d) Furniture, fittings and fixtures;

(e) Teaching and learning materials, e.g., books, stationery items, chart papers, notebooks, lab equipment;

(f) Books, newspapers, and magazines for the library.

(g) School operational costs and utility bills;

(h) Purchase of sports equipment;

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(i) Organizing co-curricular and sports activities;
(j) Salary for the community teachers;
(k) Photocopying of essential material, with due record;
(l) Serving of light refreshments in the SMC meetings;
(m) Plantation of grass, plants, and trees;
(n) Expenditure on examinations, printing of question papers, and purchasing answer sheets;
(o) Provision of internet facility;
(p) Awards for high-performing teachers and students;
(q) Provision of uniform and stationery items for needy students; and
(r) Any other purpose as decided by the SMC and duly approved by the DEA.

(ii). School funds will not be utilized for activities already being funded by other agencies, departments, or any other sources.

C. MANNER OF UTILIZATION OF FUNDS

(i). Joint operation of School SMC bank account by the Head teacher and the Vice-Chairperson.

(ii). Per annum spending of up to fifteen lac (Rs.1.5 million) for repair and maintenance of the School Infrastructure, including buildings and boundary walls. However, the SMC can spend funds for other purposes as per requirement and availability of the funds.

(iii). Expenditure will be approved by the SMC and expanded transparently and economically. SMC will ensure that all expenditures are incurred in strict conformity with the prescribed financial rules, audit requirements, PPRA rules and all other applicable codal and legal requirements.

(iv). The head teacher will be the Principal Accounting Officer and responsible for maintaining accounts and receipts of works done/procurements made.

D. MECHANISM FOR FINANCIAL AUDIT:

The accounts of SMCs shall be audited by the Auditor General of Pakistan. Further, to ensure financial transparency in the School Management Councils (SMCs), a three-tier audit mechanism shall be established at the school, district, and departmental levels, respectively. This mechanism aims to ensure transparency in the utilization of funds and maintenance of fiscal integrity across all SMCs in the province.

The three-tier audit mechanism shall be as under:

(a) Internal Audit Committee (IAC) of SMC:

Pursuant to its constitution, the School Management Council (SMC) shall establish an Internal Audit Committee (IAC) within seven days. The committee shall comprise five (5) members, including the SMC Chairperson, one teacher representative, one parent representative, one general member, and one youth member, collectively responsible for ensuring fiscal transparency and accountability. The IAC shall be tasked with conducting comprehensive audits of all financial transactions, both pre and post, furnishing quarterly reports to the SMC, and submitting an annual audit report to the District Audit Committee.

(b) **District Audit Committee:**

Pursuant to the SMC Policy 2024, each District Education Authority (DEA) shall establish a District Audit Committee within 30 days of policy notification. The composition of said committee is as under:-

i. DEO concerned	**Convener**
ii. Dy. DEO concerned	Member
iii. Asstt. Director (B&A) o/o CEO(DEA) concerned	Member

This committee shall be mandated to conduct annual audits of 30 to 40% School Management Councils (SMCs) selected through random sampling by PMIU within their respective jurisdictions. Following the audits, the District Audit Committee shall submit a consolidated annual report to the School Education Department, ensuring transparency and accountability in financial management and educational governance.

(c) **Departmental Audit Committee:**

To maintain fiscal integrity and oversight, the School Education Department shall appoint an independent and professional audit firm on an annual basis. This firm will conduct comprehensive audits of a representative sample of 5-10% of the province's SMCs, selected randomly, to guarantee compliance with regulatory requirements and promote transparency.

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SCHEDULE - III

HIRING OF COMMUNITY TEACHERS

[See Para 11(6)]

i. There shall be a Teacher Hiring Committee consisting of the DEA concerned and two members, nominated by the SMC and the Chairperson, of the relevant SMC to undertake the hiring of teachers from preferably the local community against vacant seats or to maintain the STR in the manner, and on the criteria, as specified by the Department from time to time. If no suitable candidates are available from the local community to fill the teaching vacancies, the hiring may be done at the district level.

ii. The process of hiring shall be transparent, merit-based, competitive, and well-advertised.

iii. The hiring orders of the successful candidates, as community teachers (purely on temporary basis), shall be issued by the Head teacher/Principal of the relevant school within three (3) days of the hiring of the teachers by the Teacher Hiring Committee.

iv. Monthly stipend shall be as notified by the Department from time to time.

v. The duration of temporary hiring shall be for 89 (eighty nine) days.

vi. A Community Teacher shall not be eligible to be regularized or entitled to claim any benefits thereof.

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