



## KHYBER PAKHTUNKHWA

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### KHYBER PAKHTUNKHWA HIGHER EDUCATION ACADEMY OF RESEARCH AND TRAINING (HEART)

#### NOTIFICATION

Peshawar Dated, the 2<sup>nd</sup> September, 2022.

No. HEART/Regulations/Financial Regulations/2022/7052:- In pursuance of powers conferred under Section 18 of the Khyber Pakhtunkhwa Higher Education Academy of Research and Training (HEART) Act 2016 (Khyber Pakhtunkhwa Act No. XXI of 2016), Board of Governors, in its meeting on September 2<sup>nd</sup> 2022, is pleased to make the following Financial Regulations namely

#### KHYBER PAKHTUNKHWA HIGHER EDUCATION ACADEMY OF RESEARCH AND TRAINING FINANCIAL REGULATIONS, 2022

##### 1. SHORT TITLE, COMMENCEMENT AND APPLICATION

- a) These regulations may be called the Khyber Pakhtunkhwa Higher Education Academy of Research and Training, Financial Regulations 2022.
- b) These regulations shall come into force at once.
- c) These regulations shall apply to all financial transactions, decisions, payment, income, expenditures, record, purchase, sale and disposal of stock and non-stock items and all matters pertaining to financial matters of the Academy.

In these rules, unless the context otherwise requires, the following expression, shall have the meanings hereby respectively assigned to them, that is to say;

- i. "Academy" means the Khyber Pakhtunkhwa Higher Education Academy of Research and Training (HEART) established under the Khyber Pakhtunkhwa Higher Education Academy of Research and Training, Act 2016;
- ii. "Assets" means all the resources owned by the Academy;

- iii. "Bank" means a scheduled bank approved by the Board for depositing of funds and operation of an account;
- iv. "Board" means the Board of Governors duly constituted by the Government under the Act;
- v. "Budget" means the budget of the Academy for a fiscal year duly recommended by the Finance Committee and passed by the Board;
- vi. "Competent Authority" means the Director of the Academy; unless it is mentioned otherwise in the schedule-I;
- vii. "Department" means the Higher Education, Archives and Libraries Department of Govt. of Khyber Pakhtunkhwa;
- viii. "Employee" means officers/officials serving against the sanctioned posts as provided in Schedule -I of HEART Service Regulations-2022.
- ix. "Expenditure" means the expenditure, capital or recurring, incurred by the Academy for meeting its operational expenses;
- x. "Fiscal Year" means the year beginning on the 1<sup>st</sup> of July of the current year and ending on the 30<sup>th</sup> June of the following year;
- xi. "Fund" means the Khyber Pakhtunkhwa Higher Education Academy of Research and Training Fund;
- xii. "General Financial Rules" means General Financial Rules of the Government;
- xiii. "Government" means Government of Khyber Pakhtunkhwa;
- xiv. "Internal Audit Cell" means the Internal Audit Cell of the Academy established under the administrative control of Director;
- xv. "Resident Auditor" means the person posted in the Internal Audit Cell ;
- xvi. "Act" means the Khyber Pakhtunkhwa Higher Education Academy of Research and Training, Act 2016;
- xvii. "Procurement Committee" means the Committee duly notified by the Competent Authority for procurement of goods, works or services as the case may be;
- xviii. "Procurement Rules" means The Khyber Pakhtunkhwa Public Procurement of Good, Works and Services Rules, 2014
- xix. "Re-appropriation" means appropriation of funds made as per accounting standards;

**2. FUND OF THE ACADEMY**

- a. There shall be a Fund to be known as the Khyber Pakhtunkhwa Higher Education Academy of Research and Training, Fund, vested in the Board, to which all its income shall be credited and from which all its expenditures shall be met.
- b. The sources of income of the Fund shall be:
  - i. Grants-in-Aid given by Federal Government and Government;
  - ii. Grants made by the philanthropists;
  - iii. Donations;
  - iv. Sale proceeds of property and publications of the Academy
  - v. Fees, charges or any other sum received by the Academy from any lawful source;
  - vi. Miscellaneous Receipts and Recoveries.
- c. The Director shall be the Controlling Officer / Principal Accounting Officer in respect of the Funds of the Academy.
- d. Fees to be charged by the Academy from different agencies or clients, to whom the Academy renders trainings, shall be determined and recommended by the Finance Committee duly constituted and approved by the Board. Such fees and any changes therein approved by the Board shall be notified by the Competent Authority.

**3. CUSTODY OF FUNDS**

- a. The Academy Fund shall be kept in scheduled bank(s). The surplus funds over and above the working balance shall be invested in Government Securities/Schemes to generate profit and avoid liquidity of the funds.
- b. The bank account pertaining to the Fund shall be jointly operated by the Director and the Deputy Director (Admin).

**4. UTILIZATION OF THE FUNDS**

- a. The Fund shall be utilized by the Academy in connection with its functions/activities, and in accordance with the budgetary provisions
- b. Payment from the Fund shall be made on the orders of the Director or the Deputy Director (Admin) in accordance with financial powers contained in Schedule-I.

**5. RE-APPROPRIATION OF FUNDS**

The Director shall be empowered to re-appropriate the funds subject to observance of the following conditions

- a. The expenditure proposed to be met through re-appropriation could not be reasonably foreseen.
- b. The expenditure cannot be reduced nor can it be postponed to the next year.
- c. Such expenditure was not specifically disallowed or reduced by the Board at the time of approval of the budget.
- d. Re-appropriation shall be made within the sanctioned budget.
- e. Re-appropriation should not create further outlay in the next financial year.
- f. If funds are available in the relevant head to meet a new service, re-appropriation may be made after a token sum has been allocated through a supplementary approval by the Board.

**6. BUDGET OF THE ACADEMY**

- a. There shall be approved Budget of the Academy to be prepared and submitted by the Director, on the recommendation of the Finance Committee and approved by the Board for every financial year.
- b. All the expenditure of the Academy shall be made in accordance with the approved budget.
- c. The Director shall be required to prepare and present the budget before the Finance Committee during the first month of financial year so that the same can be presented before the Board for approval during the same month provided that meeting of the Board is convened in the same month.

**7. EXPENDITURE IN ANTICIPATION OF THE APPROVAL OF THE BOARD**

If the budget of the Academy is not approved by the Board as per arrangement explained in Regulation-6, the Director shall be authorized to make expenditures in anticipation of approval of the budget from the Board provided that;

- a. Such expenditure is unavoidable and cannot be delayed till the approval of the budget which may include but not limited to pays and allowances, urgent repairs and maintenance or any such expenditure which the Director considers as urgent and unavoidable.
- b. Such expenditure shall be duly reflected in the proposed budget and presented to obtain retrospective approval of the Board, as soon as meeting of the Board is held.

**8. FINANCE COMMITTEE**

The Finance Committee constituted by the Board shall have the following Composition:

- |      |   |                                      |
|------|---|--------------------------------------|
| i.   | Director HEART  | Chairman                             |
| ii.  | Additional Secretary, Finance Department,<br>Government of Khyber Pakhtunkhwa     | Member                               |
| iii. | Additional Secretary Higher Education<br>Department, Government of<br>Pakhtunkhwa | Member                               |
| iv.  | Additional Accountant General,<br>Pakhtunkhwa sub-office Peshawar                 | Member                               |
| v.   | Deputy Director (Admin)   | Member/Secretary of<br>the Committee |

The Director may nominate any Co-Opted member/s to be included in the committee as per needs.

TORs of the Committee shall be as follows;

- a. To consider the annual statement of accounts and the annual and revised budget estimates and recommend to the Board for approval.
- b. To review periodically the financial position of the Academy and suggests steps for improvement.
- c. To advise the Board on all matters relating to planning, development, finance, investments and accounts of the Academy.
- d. To perform such other functions as may be assigned to the Committee by the Board.

**9. INVESTMENT COMMITTEE**

The Investment Committee constituted by the Board shall have the following Composition:

- |      |  |          |
|------|--|----------|
| i.   | Director HEART   | Chairman |
| ii.  | Representative of Finance Department,<br>Government of Khyber Pakhtunkhwa          | Member   |
| iii. | Representative of Higher Education Department,<br>Government of Khyber Pakhtunkhwa | Member   |

- |  |                                     |
|--|-------------------------------------|
| iv. Co-Opted member to be included by Director | Member                              |
| v. Deputy Director (Admin)                     | Member/Secretary * of the Committee |

TORs of the Committee shall be as follows;

- a. To obtain market rates/quotations from scheduled banks/financial institutions against the amount proposed to be invested.
- b. To make negotiation with the banks about the profit rates offered by a bank.
- c. To recommend to the Board about the proposed investment.

#### 10. PREPARATION OF BUDGET ESTIMATES

- a. Training Officer (Admin), in consultation with all quarters concerned shall prepare annual budget estimates. He shall finalize the estimates as per timeline given or notified by the competent authority.
- b. The Deputy Director (Admin) shall supervise the exercise and coordinate with all sections of the Academy for timely completion of the exercise.
- c. The Deputy Director (Admin) will conduct meetings of all concerned, on need basis, to finalize the budget estimates. He shall be responsible to examine and recommend the budget estimates for the perusal of the competent authority.
- d. The Finance Committee shall finally examine the budget estimates, incorporate necessary changes as deemed appropriate by the Committee and recommend it to the Board for formal approval.
- e. The Board shall approve the budget, which will be subsequently notified by the Academy.

#### 11. EXPENDITURE ON CONDUCTING MANDATORY TRAININGS

Expenditure to be incurred on account of conducting trainings shall be met from the approved budget as per details given below:

##### a. PAYMENTS TO THE RESOURCE PERSONS

- i. A proper list of Resource Persons or experts shall be maintained by the Academy who are engaged for conducting trainings.
- ii. Rates of payments shall be determined and notified by the Academy with the approval of Board from time to time.
- iii. Payments shall be made through cross-cheque.
- iv. In case of electronic payments, proper receipt shall be obtained by the Academy and kept on record, which can be kept as 'classified', if the competent authority deems it necessary.

- b. **PAYMENTS TO THE MESS CONTRACTOR AGAINST FOOD CHARGES**
  - i. Mess contractor shall be hired from the market for each financial year as per Procurement Rules.
  - ii. Payment shall be made to the contractor as per attendance of the training participants availing mess.
- c. **PAYMENTS OF TRAVELLING ALLOWANCE TO THE TRAINING PARTICIPANTS**
  - i. Being residential training 2 TAs shall be paid to the training participants as per Travelling Allowance Rules of Government.
  - ii. Daily allowance claim from the participants of the trainings shall not be entertained being residential training.

**12. MAINTENANCE OF ACCOUNTS**

- a. Academy shall simultaneously maintain Books of Accounts and Computerized Accounts in the manner as may deemed appropriate.
- b. All money received at the Academy in the form cash shall be acknowledged under the signatures of the authorized officer of the account section on the prescribed receipt form which should be machine numbered. The amount shall be written in words as well as in figures. In case of system generated receipts, unique receipt number shall be assigned to each receipt copy of which shall be kept in a properly maintained file/register.
- c. Receipt Book shall be kept under lock and key in personal custody of the authorized officer (s) of the accounts section.
- d. Duplicate receipt shall not be issued. However, a certificate can be given whenever occasion arises.
- e. All the money payable to the Academy shall be credited on the same day or at the latest on the next working day of receipt, to the fund and recorded in the relevant Cash Book and computerized software.
- f. All payments, excluding the expenditure from the Imprest Money Account, where the amount is more than 5,000/- shall be made through crossed cheque. However, cash payment can be made in unavoidable circumstances with the written permission of the Director and Deputy Director (Admin) as per their authorization. Performa given in schedule –II of the Regulations ibid shall be used for the purpose.
- g. At the end of each month, the receipts and expenditures entered in a Cash Book shall be reconciled with the Bank Statement item by item. In case of difference, the reasons, shall be explained in the Cash Book. The Cash Books shall be written/reconciled and signed by the authorized officer of the account section and signed by the Accounts Assistant and Deputy Director (Admin) every month. Performa given in schedule –II of the Regulations ibid shall be used for the purpose.
- h. The Deputy Director (Admin) or the officer duly authorized by the Director shall keep the Cheque Books in his/her personal custody.

**13. PROCEDURE FOR HANDLING CHEQUE BOOKS**

- a. When the Cheque Book of a particular Bank Account is near to be exhausted, the requisition for issue of a new Cheque Book will be initiated by the Accounts Assistant. The requisition will be signed by at least two authorized signatories.
- b. On receipt of Cheque Book the Accounts Assistant will carefully examine it and count its leaves. He will record a certificate to this effect on the fly-leaf. Thereafter he will make entry of the Cheque Book in the "Register of Cheque Books" and in computerized system where it is applicable. Separate pages will be allocated for each Bank Account.
- c. The Training Officer (Admin) will personally be responsible for safe custody of "Register of Cheque Books". He will hand over the Cheque Book to the Deputy Director (Admin) by taking his signatures in the aforementioned Register.
- d. On receipt of a Payment Order, duly authorized by the competent authority, as per authorization given in schedule-I, the Accounts Assistant will obtain the Cheque Book of relevant Bank Account from the Deputy Director (Admin), write the Cheque, deface all the vouchers, and submit it to the Deputy Director (Admin) to obtain signatures of authorized signatories.
- e. Before proceeding on leave the Deputy Director (Admin) will hand over the Cheque Books to the next authorized officer personally who will keep them in his custody during his absence.
- f. The Deputy Director (Admin) will arrange preparation of cheques by any other staff member in absence of the Accounts Assistant. In such cases the Deputy Director (Admin) will ensure that all the duties to be performed by the Accounts Assistant have been executed properly.
- g. The Deputy Director (Admin) will check the entries of the cheque and the authority/sanction issued for payment, and checks and Payment Order along with the Cheque Book before signing the stub-foil of a cheque, he will make sure that stub-foil of the last cheque bears his initials.
- h. The Deputy Director (Admin) after making sure that the cheque has been prepared on valid authority/sanction, will sign the Cheque and its stub-foil and then submit the cheque to the Director for signatures.
- i. Thereafter, the Cheque Books along with the Payment Order will be handed over to the Accounts Assistant who will detach the signed cheque and hand over the Cheque Book to the Deputy Director (Admin).
- j. The Accounts Assistant shall be responsible for the safe-custody of the Payment Orders and the signed cheques. He will hand over the cheque to the official concerned/ party/firm by taking its receipt.



- k. In case of the cheque prepared in name of the Accounts Assistant, he will draw cash and keep it in a Steel Chest, provided to him for the purpose, until its disbursement to the concerned official person. While making payment in cash, he will obtain proper receipt. Performa given in schedule –II of the Regulations ibid shall be used for the purpose.
- i. The Deputy Director (Admin) before leaving office shall ensure that all the Cheque Books used during the day, have been received back.
- j. On exhaustion of a Cheque Book, its stub-foils will be kept under safe custody.

#### 14. CANCELLED OR LOST CHEQUES

- a. When a Cheque is cancelled, the facts of cancellation shall be recorded on the counterfoil of the cheque and also across the payment order on the bill or voucher and necessary reversal entry recorded in the Register.
- b. Cancelled cheque shall be preserved until the accounts for the period have been audited which shall be destroyed by the auditor who shall certify on the counterfoil that the cheque has been destroyed.
- c. If a cheque is cancelled before the general cashbook is closed for the day of issue, the entries in the cashbook and any other register in which the item may have been posted shall be stuck out in red ink under the initials of Deputy Director (Admin) and shall be adjusted by minus entries in the register in which transaction may have to be entered.
- d. In case a cheque is lost or destroyed, an intimation to that effect shall be given at once to the bank and its payment shall be stopped and as a result whereof if a fresh cheque is issued, its number and date shall be quoted against the original entries in the relevant register and note shall be made on the counterfoil specifying as to the issuance of fresh cheque in lieu of cheque so destroyed specifying its number and date.

#### 15. GUIDELINES FOR BANK RECEIPTS/PAYMENTS

- a. Preparation of the Bank Receipt/ Payment Voucher shall be the responsibility of the Accounts Assistant.
- b. All receipts of the Academy shall be realized by issuing a proper receipt to the payer and for the purpose the Academy should prepare its own acknowledgement performa.
- c. Bank Receipt/Payment Voucher shall be used as source document for incorporation of all banking transactions in the books of Accounts.
- d. Column reserved on Bank Receipt/Payment Voucher shall be properly filled in by the respective official.

- e. Bank Receipt/Cheque Vouchers shall be prepared on the authority of properly checked and approved bank transfers/party bills, invoices and cash memos or any other documentary evidence intimating receipts/payments.
- f. Deputy Director (Admin) shall be responsible to deposit the cheques or money otherwise received in different times, preferably on the same working day and if due to unavoidable circumstances the same day is not possible then it must be deposited on the next working day.
- g. Deputy Director (Admin) shall properly check and sign all the vouchers for approval, as the case may be.
- h. Director and Deputy Director (Admin) or any other officer authorized as per Delegation of Powers of the Academy shall approve the Bank Payment Vouchers.
- i. Receipts or payments shall be recognized/ paid on the authority of properly checked and approved Bank Receipt/Payment Vouchers.
- j. All the payments except for specific reasons, exceeding Rs. 5,000/- shall be made through crossed cheque.
- k. Deputy Director (Admin) shall be responsible to maintain and update the books of accounts immediately after cheques are issued and receipts realized.
- l. While delivering cheque to the payee, the Accounts Assistant shall obtain payee acknowledgment on the Payment Voucher. If cheque is to be mailed to the payee, a covering letter seeking acknowledgment should be arranged. Payee acknowledgment when received shall be attached to the respective payment voucher instantly by the Accounts Assistant. Such Cheque must be "Payees Account only".
- m. When payment has been made to the payee, Accounts Assistant shall stamp the relevant Voucher and supporting documents as "PAID".
- n. Accounts Assistant will check and verify the vouchers and shall incorporate the Vouchers in the books of Accounts.
- o. All bank receipts/payment vouchers shall be filled in Serial order when process is completed.
- p. Accounts Assistant shall be responsible to keep the Bank Book and the Bank Receipt/Payment Vouchers under his safe custody himself.
- q. At the end of month a consolidated Summary of Receipts and Payments shall be prepared by the Accounts Assistant and shall forward to Deputy Director (Admin). Deputy Director (Admin) shall check the transactions with relevant voucher, documents and posting in the books of accounts. After his satisfaction, Deputy Director (Admin) shall submit the said Report to Director through proper channel for his perusal.

- r. Accounts Assistant shall be responsible to obtain monthly statement from the banks.
- s. Deputy Director (Admin) shall be responsible for the preparation of monthly Bank Reconciliation Statements and submit it for the approval of Director in the first week of the following month.
- t. For the purpose of exercising an effective management and internal controls over banking activities, printed and pre numbered vouchers will be used for both receipts and payments.
- u. In case of emergency, all kinds of laid down procedures including issuance of tendering etc. shall stand relaxed as provided in National Disaster Management Act 2010, and payment out of the Academy's Account shall be directly made to the contractor(s) or person(s) with the approval of Director, HEART provided that the required formalities shall be completed as per rules given at para (a) sub section 2 of section 3 of the Procurement Rules.

**16. FORMS AND REGISTERS FOR KEEPING ACCOUNTS**

The Principal Accounting Officer shall cause to be maintained the following Registers/Books and keep them as up-to-date and completed as may be feasible:-

- a. Cash Book Register
- b. Classification Register
- c. Contingent Register
- d. Permanent Advances Register
- e. Temporary Advances Register
- f. Traveling Allowance Register
- g. Service Books of officials
- h. Service Stamps Accounts
- i. History Sheets of Machinery and Equipment
- j. Acquaintance Roll of Pay
- k. Stock Register
- l. Receipt Register
- m. Log Books and Movement Register in respect of each vehicle
- n. Telephones Register for each connection
- o. Such other register or forms of accounts as he deems necessary

**17. POWER OF THE DIRECTOR**

- a. The Director shall be the Principal Accounting Officer of the Academy and will exercise powers given in schedule-I of the rules *ibid*.
- b. The Director shall exercise all financial powers as Head of the Academy as provided under the Khyber Pakhtunkhwa Delegation of Power Rules or such powers which have been delegated to him by the Board from time to time.
- c. The Director may delegate any of his powers to any of the officer of the Academy not below the rank of Deputy Director, which otherwise have not been delegated upon him.

**18. FACILITIES TO THE OFFICERS:**

- a. Officers of the Academy shall be entitled for vehicles and transportation. The POL Ceiling for local duties shall be as under:-

S. No.	Description	Vehicle's Capacity (CC)	POL Ceiling Per Month (Liters)
1.	Director	1300	200
2.	Additional Director	1300	175
3.	Deputy Director	1000 or above (preference be given to the vehicle with trunk/tailgate)	130
4.	Pool Vehicle (s)	As approved by the Board	300
5.	Motorbike	70	150

- b. POL for duties outside the station shall be as per actual consumption.
- c. POL/Gasoline for the Electricity Generator/s of the Academy will be as per actual consumption/usage of the generator, logbook of which will be duly maintained by the Admin Wing.
- d. The Director HEART shall be entitled of residential telephone/internet facility equivalent to Rs. 3000/- per month, which shall be reimbursed upon submission of claim.

**19. TRAVEL ALLOWANCE AND DAILY ALLOWANCE (TA/DA)**

- a. Officers and the Officials of the Academy shall be entitled of drawing TA/DA for the official duties performed by them outside the station of their duty as per following schedule;

S. No.	Basic Pay Scale (BPS)	TA (admissibility is subject to the use of private/own conveyance)	TA (admissibility subject to the use of public transport)	DA (per calendar day)	
				Day only	In case of night stay (daily x 4)
1.	BPS-19 & 20	Rs. 10/Km	Rs. 03/Km	Rs. 3300	Rs. 13200
2.	BPS-17 & 18	-do-	-do-	Rs. 2600	Rs. 10400
3.	BPS-16	-do-	-do-	Rs. 1500	Rs. 6000
4.	All other staff in lower ranks	-do-	-do-	Rs. 1000	Rs. 4000

b. The claim of TA/DA shall be submitted on the proforma given in schedule-II of the Rules ibid within the prescribed time.

#### 20. EXTERNAL AUDIT

- a. The Auditor General of Pakistan shall audit the accounts of the Academy.
- b. Fees to be charged by the auditing agency, if any, shall be sanctioned in accordance with the powers given in schedule-I.
- c. On receipt of the audit report, it shall be placed before the Academy's Audit Committee (AAC), which shall make recommendation for resolution of the audit observations.
- d. The AAC shall comprise of the Director, as Chairman, with representation not below the Officer Deputy Secretary of Finance Department and Higher Education Department as its members. The Deputy Director (Admin) shall be the Secretary of the Committee.
- e. The Audit report with the recommendation of AAC shall be placed before the Board for final decision.

#### 21. INTERNAL AUDIT CELL AND AUDITOR

- a. The Academy shall, in addition to the audit under Regulation 20, conduct pre-audit through Internal Audit Cell (IAC), and no expenditure shall be made from the Fund, unless the bills for payment have been pre audited by the IAC.
- b. The IAC shall be under the direct supervision of the Director and shall be responsible for
  - i. The entire audit related business of the Academy including audit observations on appropriation of accounts and compiling of audit reports.

- ii. Compliance with the instructions and directions issued by the Director from time to time including preparation of briefs for Board, Departmental Accounts Committee, Provincial Accounts Committee and other such committees and attend such meetings assisting the Director.
  - iii. Tender advice to the Director for compliance, where applicable, of rules such as General Financial Rules, FRSR, Treasury Rules and the regulations, instructions and orders issued by the Finance Department, from time to time.
- c. The Internal Audit Cell shall audit all receipts and expenditures and shall conduct the following tasks
- i. Audit all receipts and expenditures in accordance with the approved standard of audit contained in Audit Manual of Auditor General.
  - ii. Audit of salary claims, contingency claims, pay fixation and variation of pay fixation of employees of the Academy
  - iii. Verification of service and leave accounts of the employees of the Academy.
  - iv. Recommend guidelines and mechanism for transparency and improvement of financial control system of the Academy.
- d. The Internal Cell shall work as a liaison office with external audit team during post audit and prepare annotated replies based on preliminary replies submitted by section/ office concerned.
- e. Relevant record of the Academy for Post Audit shall be made available to the internal auditor as per approved annual audit plan.
- f. At the closing of every fiscal year, the books of account shall be closed and reconciled and following statement of accounts shall be prepared;
- i. Income and expenditure statement
  - ii. Balance Sheet
  - iii. Statement of Assets and Liabilities

## 22. PURCHASES: PURPOSE AND SCOPE

- a. The Khyber Pakhtunkhwa Public Procurement of Good, Works and Services Rules, 2014 as amended from time to time, shall be followed by the Academy to ensure that all purchases are done transparently and properly accounted.
- b. All purchases shall be made in accordance with the procurement plan approved by the competent authority.

- c. In case of any purchases, which are not covered in the approved procurement plan, special approval will be required from the competent authority.
- d. Deputy Director (Admin) and procurement wing shall be responsible for all purchases in accordance with the prevailing procurement rules.

**23. PAYROLL**

**a. Monthly Salary**

- i. An individual's salary is to be disbursed according to the terms and conditions mentioned in his appointment letter.
- ii. All employees, except daily wagers and support staff, should be paid through cross cheque issued in their name. At the time of approval of employees' salary expense for the month, a detailed report for each employee will be prepared.
- iii. The aforesaid report will be furnished to the Deputy Director (Admin) for necessary approval, before approving salary disbursements.
- iv. Deputy Director (Admin) should arrange comparison of gross salary with last month and obtain satisfactory reasons for change, if any.
- v. After the approval, the Accounts Assistant will forward the cheque along with the bank letter (Payment Advice) mentioning all the staff accounts with their net salary for credit in their respective bank accounts.

**b. Payroll Deductions**

- i. At the time of salary disbursement, all the deductions i.e. Staff Income Tax, GP Fund, Benevolent Fund, Group Insurance, Additional Group Insurance and/ Retirement Benefits Death Compensation (RBDC) will be made and thereafter will be deposited into the Government treasury through challan. The deducted amount is to be deposited within 15 days from the date of deduction thereof.
- ii. The parameters for computation of withholding income tax from payroll will be reviewed on a regular basis, especially after the announcement of the Federal Budget and modification(s) shall be incorporated on an immediate basis.

**24. DISPOSAL OF ASSETS**

- a. An Assets Disposal Committee, comprising of following members shall be responsible to condemn an asset, frame the process for its disposal and dispose it off, keeping the larger interest of the Academy in view.

- i. Director, HEART Chairman
- ii. Deputy Director (Admin), HEART Member

- |      |                                 |                  |
|------|---------------------------------|------------------|
| iii. | Resident Auditor, HEART         | Member           |
| iv.  | Training Officer (Admin), HEART | Member/Secretary |
| v.   | Co-Opted Member                 | Member           |
- b. Co-Opted member shall be nominated by the Director in case of disposal of an item of special nature i.e. Digital Press, Scanners etc., from any other public sector entity.
- c. For the disposal of vehicles, certificate about the road-worthiness of the vehicle shall be obtained from the Motor Vehicle Examiner of Transport Department, Government of Khyber Pakhtunkhwa.
- d. For the disposal of petty items of anticipated amount of less than Rs. 100,000/- public notices at few prominent locations regarding auction of such items shall be considered as sufficient advertisement.
- e. The committee referred in Regulation 24(a) shall frame the TORs and conditions for disposal of items on case to case basis.

## 25. HIRING OF CONSULTANCY SERVICES

- a. The Academy may, if deemed necessary to hire a consultancy service to perform a specialized nature of work or a specialized service, which is not conveniently possible for the employees of the Academy to perform, hire the services of an individual consultant or a consultant firm to perform such work or render such service, as per process referred below.
- b. There shall be a Consultant Selection Committee at the Academy level, having the following composition, who shall examine the need of consultancy services and hire such service for the purpose;
- |      |                                    |                  |
|------|------------------------------------|------------------|
| i.   | Director HEART                     | Chairman         |
| ii.  | Deputy Director (Admin), HEART     | Member           |
| iii. | Deputy Director (Academics), HEART | Member           |
| iv.  | Resident Auditor, HEART            | Member           |
| v.   | Training Officer (Admin), HEART    | Member/Secretary |
- c. The committee established under regulation 25 (b) shall have the power to approve the terms of reference for consultancy assignments, and select consultants after review of technical and financial bids submitted by bidders.



**26. CONTINGENCIES;**

- a. Contingencies account shall be reflected in the budget.
- b. The Academy shall maintain such dedicated account for contingencies payments to the clients, services to the business, contingent paid staff and unforeseen miscellaneous expenses.
- c. The Competent authority, or the authority delegated shall be entitled to make expenditure from such account.

**27. IMPREST MONEY ACCOUNT;**

- a. Imprest or Petty Cash account shall contain a set balance of cash maintained by the Deputy Director (Admin) for making small payments of routine expenditures.
- b. The competent authority shall set the limit of the imprest so that it may be reimbursed at least once a month, and the percentage of the imprest limit required to be spent before a reimbursement claim can be submitted.
- c. A petty cash book shall be maintained by a Deputy Director (Admin) or the authorized officer who will be responsible for proper maintenance of this account.
- d. This account shall be maintained by drawing a cheque in the name of the Deputy Director (Admin) each month, of the amount required to re-establish the original imprest.
- e. Original vouchers shall be produced to support the claim for reimbursement.
- f. This account shall always be at balance at any point of time i.e. totals of all valid petty cash vouchers plus amount left in the imprest account shall equal the value of the original imprest float.

**28. HEART ALLOWANCE**

- a. To provide monetary benefits to the employees of the Academy, in addition to their regular pays and allowances, HEART Allowance shall be admissible to all the employees of the Academy.
- b. Amount of HEART Allowance shall be approved by the Board from time to time and notified by the competent authority.
- c. The allowance shall be paid to the employee @ 50% of the running basic pay.
- d. Payment of such allowance shall be directly credited to the accounts of the employee in the manner of payment of monthly pay.

**29. FINANCIAL ASSISTANCE TO A RETIRING EMPLOYEE OR FAMILY OF A DECEASED EMPLOYEE OF HEART**

On the event of retirement, death or being invalid, one month salary per complete year of service will be admissible to the employee of HEART as financial assistance, provided that a retiring employee has at least 10 years of service at his credit. However, in case of death, the condition of 10 years' service will be considered as waived off.

**30. MISCELLANEOUS:**

Matters not provided in these regulations or other regulations framed by the Board from time to time, rules of Government for the time being in vogue shall be complied by the Academy.

Sd/-xxx-

Director

**Khyber Pakhtunkhwa Higher Education Academy  
of Research and Training, Peshawar**

SCHEDULE-I  
KHYBER PAKHTUNKHWA HIGHER EDUCATION ACADEMY OF RESEARCH AND TRAINING

DELEGATION OF FINANCIAL POWERS			
S. No.	NATURE OF POWER	AUTHORIZED FORUM/OFFICERS/S	EXTENT
1.	<u>Employees Related Expenses:</u> (Payment of all Employees Related Expenses including Medical Reimbursement, Remuneration / Honorarium to employees)	Board	Full Powers
		Director	Delegated Powers
2.	<u>Communication:</u> (Postage, Telephone, Fax, Internet, Telegraph and Postal/Courier Charges)	Director	Full Powers
		Deputy Director (Admin)	Up to Rs. 100,000 at a time
		Training Officer (Admin)	Up to Rs. 10,000 at a time
3.	<u>Occupancy Cost:</u> (Office Rent, Rent for non-residential building, Rates & Taxes)	Director	Full Powers
		Deputy Director (Admin)	Up to Rs. 100,000 at a time
4.	<u>Payment of Taxes, Service Charges, Contingencies Payments &amp; Others:</u> (Vehicle Registration, Transportation of Goods, payment to the training centers, payments to the contingent staff and works, Freight for movement of Government property including records, General Sales Tax, Income Tax, Sales Tax on Services, Stamp Duty & any other Government tax	Director	Full Powers
		Deputy Director (Admin)	Up to Rs. 75,000 at a time
		Training Officer (Admin)	Up to Rs. 30,000 at a time

## DELEGATION OF FINANCIAL POWERS

S. No.	NATURE OF POWER	AUTHORIZED FORUM/OFFICERS/S	EXTENT
5.	<b><u>Travel &amp; Transportation:</u></b> (Training International, Training Domestic, POL,TA/DA Conveyance Charges for performance of official duty both local & outstation and CNG )	Director	Full Powers
		Deputy Director (Admin)	Up to Rs. 100,000 at a time
6.	<b><u>Utilities:</u></b> (Electricity, Gas, Water Charges & Other Government Local taxes )	Director	Full Powers
		Deputy Director (Admin)	Up to Rs. 100,000 at a time
		Training Officer (Admin)	Up to Rs. 10,000 at a time
7.	<b><u>General:</u></b> (Stationery, Computer Stationary, Printing & Publication, Uniform, Liveries, Copying & Translation Charges, Binding Work & Others, Contribution & Subscription, Local Purchase of Indigenous store items other than Stationery such as Equipment, Plants, Machinery, Spare Parts & Other materials, Purchase of Imported Store Items, Local Purchase of Other Store Items, Janitorial Items, Recurring Items, Crockery & Cutlery, Purchase of Books, Maps, Newspapers, Magazines, Periodicals, & Technical Material etc.	Director	Full Powers
		Deputy Director (Admin)	Up to Rs. 100,000 at a time
		Training Officer (Admin)	Up to Rs. 10,000 at a time

DELEGATION OF FINANCIAL POWERS

S. No.	NATURE OF POWER	AUTHORIZED FORUM/OFFICERS/S	EXTENT
8.	<p><u>Training, Conference, Seminar, Workshop, Symposia &amp; Others:</u></p> <p>(Training, Conference, Seminar, Workshop, Symposia, Consultant Services, Advertisement, Publicity, Payment to Others for Services Rendered, Financial Assistance to family of Government Servant who expires during Service, Law Charges, Fee to Law Officers, Fees in other cases, Payment to Resource Persons &amp; Technical Assistants/ Referees, Other Fee, Hiring of Vehicles, Hiring of Furniture &amp; Fixture, Hiring of Crockery &amp; Cutlery, Hiring of Hall for occasional functions and trainings conducted by the Academy)</p>	Director	Full Powers
		Deputy Director (Admin)	Up to Rs. 100,000 at a time
		Training Officer (Admin)	Up to Rs. 10,000 at a time
9.	<p><u>Transfers:</u></p> <p>(Entertainment &amp; Gifts, expenditure on official meetings and Other official entertainments in connection with official meetings, Expenditure on ceremonial functions and State entertainment)</p>	Director	Full Powers
		Deputy Director (Admin)	Up to Rs. 100,000 at a time
		Training Officer (Admin)	Up to Rs. 10,000 at a time

DELEGATION OF FINANCIAL POWERS			
S. No.	NATURE OF POWER	AUTHORIZED FORUM/OFFICERS/S	EXTENT
10.	<u>Purchase of Assets</u> (Purchase of Land, Building, Vehicles, Plant & Machinery, Furniture & Fixture, Photostat Machine, Other Non-Recurring Items, Replacement of Vehicles including Commercial Vehicles, Computer, Laptop, IPAD, Hardware, Software & IT Equipment, Other tools & accessories)	Director, HEART	Full Powers
		Deputy Director (Admin)	Up to Rs. 100,000 at a time
		Training Officer (Admin)	Up to Rs. 10,000 at a time
11.	<u>Investment of Funds</u> (Investment of Funds in Financial Institutions-Local)	Director, HEART	Full Powers
		Deputy Director (Admin)	-
		Training Officer (Admin)	-
12.	<u>Repair &amp; Maintenance</u> (Repair of Land, Building, Non-Residential Building, Vehicles, Plant & Machinery, Furniture & Fixture, Photostat Machine, Other Non-Recurring Items, Computer, Laptop, IPad, Hardware, IT Equipment, Other tools & accessories)	Director, HEART	Full Powers
		Deputy Director (Admin)	Up to Rs. 100,000 at a time
		Training Officer (Admin)	Up to Rs. 10,000 at a time

DELEGATION OF FINANCIAL POWERS			
S. No.	NATURE OF POWER	AUTHORIZED FORUM/OFFICERS/S	EXTENT
13.	<u>Re-appropriation of Funds</u> (Re-appropriation of Funds)	Director, HEART	Full Powers
		Deputy Director (Admin)	-
		Training Officer (Admin)	-
14.	<u>Disposal of Assets</u> (Power to declare and/or dispose off Vehicles, Machinery, Equipment, Spare Parts, Furniture & Fixture, Photostat Machine, Other Non-Recurring Items, Computer, Laptop, IPad, Hardware, IT Equipment, Tools & Accessories, Store Items, any other item as surplus or unserviceable by Auction or Sale after due publicity)	Director, HEART	Full Powers
		Deputy Director (Admin)	Up to Rs.100,000 at a time
		Training Officer (Admin)	-
15.	<u>Write Off Losses</u> (Write off losses on account of negligence or other than negligence, theft, fraud, fire or loss due to any natural calamity, Power to suspend collection of Academy dues)	Director, HEART	Full Powers
		Deputy Director (Admin)	-
		Training Officer (Admin)	-

DELEGATION OF FINANCIAL POWERS			
S. No.	NATURE OF POWER	AUTHORIZED FORUM/OFFICERS/S	EXTENT
16.	<u>Re-payment of Securities</u> (Re-payment of Security or any other amount deposited with the Academy by Vendors/Suppliers/Bidders or any other person)	Director, HEART	Full Powers
		Deputy Director (Admin)	Up to Rs. 100,000 at a time
		Training Officer (Admin)	Up to Rs. 10,000 at a time
17.	<u>Development Scheme(s)</u> (Power to incur expenditure on Development Scheme(s))	Director, HEART	Full Powers
		Deputy Director (Admin)	-
		Training Officer (Admin)	-




SCHEDULE-II

KHYBER PAKHTUNKHWA HIGHER EDUCATION ACADEMY OF RESEARCH AND TRAINING

1. CASH COUNT FORM

HEART	CASH COUNT	Dated:
Subject: _____		
		<u>Amount (Rs.)</u>
Closing balance of cash in hand as per Cash Book:		_____
Cash balance as per Cash count:		_____
Add: Cash paid but bills not posted (difference if any):		_____
Remarks for Difference (if any): _____		
Breakup of cash balance:		
5,000 x	=	
1,000 x	=	
500 x	=	
100 x	=	
50 x	=	
10 x	=	
5 x	=	
2 x	=	
1 x	=	
<b>Total (Rs.)</b>		<b>=</b>
<b>(In Words)</b>		
_____	_____	
Accounts Assistant	Training Officer (Admin)	

2. BANK RECONCILIATION STATEMENT FORM:


 KHYBER PAKHTUNKHWA HIGHER EDUCATION ACADEMY OF RESEARCH AND TRAINING BANK RECONCILIATION STATEMENT Account titled _____, Account No. _____ For the Month of _____				
Dated	Cheque#	Balance as per:	(Amount in Rupees)	
			HEART Statement	Bank Statement
			XXXX	XXXX
		Add: Unpresented Cheques	X	
		Less: Uncredited Cheques	X	
		Less: Bank Charges	X	
Balance as on _____			XXXX	XXXX

\_\_\_\_\_  
Accounts Assistant


\_\_\_\_\_  
Training Officer (Admin)

\_\_\_\_\_  
Deputy Director (Admin)


3. CASH RECEIPT VOUCHER FORM:

 <p><b>KHYBER PAKHTUNKHWA HIGHER EDUCATION ACADEMY OF RESEARCH AND TRAINING</b></p> <p><b>CASH RECEIPT VOUCHER</b></p>	Voucher No.	
	Dated	
Received from :	(Rs.)	(Rs.)
On Account of:		
Amount in Words:		
Prepared by	Checked by	Approved by


4. CASH PAYMENT VOUCHER FORM:

 <p><b>KHYBER PAKHTUNKHWA HIGHER EDUCATION ACADEMY OF RESEARCH AND TRAINING</b></p> <p><u>CASH PAYMENT VOUCHER</u></p>	Voucher No.		
	Dated		
Payment to :	(Rs.)	(Rs.)	
On Account of:			
Amount in Words:			
Prepared by	Checked by	Approved by	Received by


5. BANK RECEIPT VOUCHER FORM:

 <p><b>KHYBER PAKHTUNKHWA HIGHER EDUCATION ACADEMY OF RESEARCH AND TRAINING</b></p> <p><b>BANK RECEIPT VOUCHER</b></p>	Voucher No.	
	Dated	
	Cheque No.	
	(Rs.)	(Rs.)
Received from :		
On Account of:		
Amount in Words:		
_____	_____	_____
Prepared by	Checked by	Approved by

6. BANK PAYMENT VOUCHER FORM:

 <p><b>KHYBER PAKHTUNKHWA HIGHER EDUCATION ACADEMY OF RESEARCH AND TRAINING</b></p> <p><u>BANK PAYMENT VOUCHER</u></p>	Voucher No.	
	Dated .	
	Cheque No.	
Payment to:	(Rs.)	(Rs.)
On Account of:		
Amount in Words:		
_____ Prepared by	_____ Checked by	_____ Approved by
_____ Received by	_____ Cheque signed	_____ Counter signed
Received by: _____		

7. JOURNAL VOUCHER FORM:

 <p><b>KHYBER PAKHTUNKHWA HIGHER EDUCATION ACADEMY OF RESEARCH AND TRAINING</b></p> <p><u>JOURNAL VOUCHER</u></p>	Voucher No.	
	Dated	
Payment to :	Dr.	Cr.
	(Rs.)	(Rs.)
On Account of:		
Amount in Words:		
Prepared by _____	Checked by _____	Approved by _____

8. TRAVEL CLAIM FORM:

KHYBER PAKHTUNKHWA HIGHER EDUCATION ACADEMY OF RESEARCH AND TRAINING

Travelling Allowance Bill

Employee's Detail: \_\_\_\_\_ Name \_\_\_\_\_ Code \_\_\_\_\_ Designation \_\_\_\_\_ Basic Pay (Rs.) \_\_\_\_\_

Travelling/Journey Details:

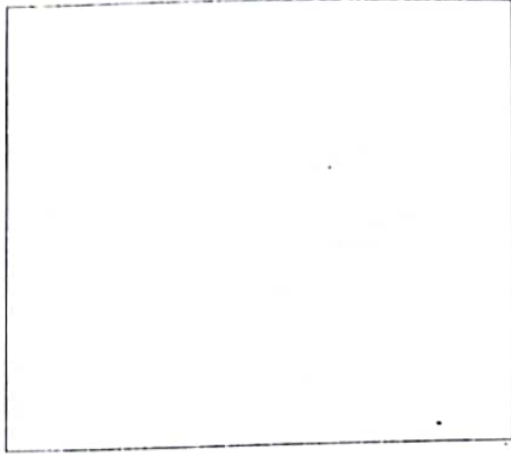
Particulars of travel/journey				Intra (within) city travelling details			Purpose of Journey					
Station (From)	Date	Time (Hours)	Station (To)	Arrival Date	Time (Hours)	Distance covered (KM)		Rate (Rs.)	Amount (Rs.)	Rate	Distances in Kms	
Journey 1												
Journey 2 (Back)												
Total							0		0			



Allowances & Expenses Detail:

Daily Allowance			Actual Expenses		Other Allowances / Expenses		
Days	Rate	Amount	Description	Amount	Description	Rate	Amount
Total		0					

Total Daily Allowance	0
Total Travelling Allowance	0
Less: Advance Taken (if any)	0
Net Claim (Rs.)	0



Prepared by: \_\_\_\_\_

Accounts Assistant

Checked by: \_\_\_\_\_  
Training Officer (Admin)

Countersigned by: \_\_\_\_\_

9. FIXED ASSETS REGISTER FORM

KHYBER PAKHTUNKHWA HIGHER EDUCATION ACADEMY OF RESEARCH AND TRAINING  
FIXED ASSETS REGISTER (FAR)

S. No.	Location	Code	In Use of:	Description	Cost (Rs.)	Date of Purchase	Date of Sale	Written Down Value (Rs.)	Sale Proceeds in Case of Disposal (Rs.)	Gain/Loss on Sale (Rs.)	Remarks
<b>1. Office Equipment</b>											
<b>2. Furniture &amp; Fixture</b>											
<b>3. Vehicles</b>											
<b>4. Computer &amp; Equipment</b>											
					0			0	0	0	
				<b>Total</b>							

10. REQUEST FOR ADVANCE AMOUNT FORM

KHYBER PAKHTUNKHWA HIGHER EDUCATION ACADEMY OF RESEARCH AND TRAINING

Advance Amount Requested by:

Signature	
Name	
Designation	
Section	
Dated	

Advance Amount Requested Rs. \_\_\_\_\_ (Rupees) \_\_\_\_\_

Purpose of Advance Taking:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Repayment Date: \_\_\_\_\_

Forwarded by: \_\_\_\_\_

Training Officer (Admin)

Recommended by: \_\_\_\_\_

Deputy Director (Admin)

Approved by: \_\_\_\_\_

Director

Payment Received by: \_\_\_\_\_

Rs. \_\_\_\_\_ (Rupees) \_\_\_\_\_