

UNIVERSITY OF ENGINEERING & TECHNOLOGY,
University Post Box No. 814, Peshawar.
Phone Off: (091) 9216496, Fax: 9218097

PS to Registrar

No. 238 /R/UET
Dated 21 / 6 /2016

To

The Manager IT Centre,
University of Engineering and Technology,
Peshawar.

Subject: FINANCIAL STATUES

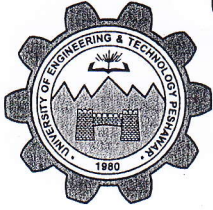
Dear Sir,

I am directed to invite a reference to the above noted subject and to enclose herewith hard copy of the aforesaid statutes for uploading the same on the University Website accordingly.

Mr Sajwal
PR Scan / 27/6/16

PS to Registrar
University of Engineering
& Technology, Peshawar

UNIVERSITY OF ENGINEERING & TECHNOLOGY,
University Post Box No. 814, Peshawar.
Phone Off: (091)-9216496, Fax: 9218097



PS to Registrar

Diary No. 7
dated 15/6/16
Accounts Section
UET, Peshawar


No. 234 /R/UET
Dated 13/6/2016

To

The Deputy Director Finance
UET, Peshawar.

Subject: REQUEST FOR FINANCIAL STATUTES

I am directed to invite a reference to the above noted subject and request to please provide a copy of the aforesaid rules so that the same can be uploaded on the University Website accordingly.



PS to Registrar
University of Engineering
& Technology, Peshawar

DDA

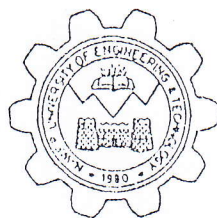
15/6/2016

Enclosed please find
herewith the copy of
Financial Statutes.


P.S. to Registrar


17/6/2016

FINANCIAL STATUTES



N-W.F.P. UNIVERSITY OF ENGINEERING
AND TECHNOLOGY

ADB
For record & v.a. pt. 

I N D E X

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CHAPTER-I

1.1 Preamble, Short Title, application, Commencement, and Definitions.

1.1.1 Preamble.

Whereas it is expedient to prescribe statutes to govern the Financial Management and System of Accounting and Budgeting in NWFP University of Engineering and Technology the following statutes are hereby prescribed in terms of Section 20 (I)(m) of the University Ordinance No. XIII 1980 and (Amendment) Ordinance IX of 1981.

1.1.2 Title

These Statutes may be called the NWFP University of Engineering and Technology Financial Statues 2003.

1.1.3 Application

These Statutes shall apply to Financial Management, Accounting System, Auditing, Budgeting and financial transactions and decisions taken by the authorities in the NWFP University of Engineering and Technology.

These Statutes supersede all previous rules and orders passed on the subject and shall henceforth apply to all financial transactions, budget and accounts, delegations of financial powers to sanction the incurrance of expenditure, approval of works and their estimates, payments, income and expenditure, maintenance of record, procurement of all kinds of stores and disposal of assets of the University.

1.1.4 Commencement

These Statutes shall come into force with immediate effect.

1.2

Definitions

In these Statutes unless the context otherwise requires, the expressions shall have the meanings respectively assigned to these as under:

1.2.1

Ordinance/Act: Ordinance/Act means the NWFP University of Engineering and Technology Ordinance No. XIII 1980 and (Amendment) Ordinance-IX 1987 and Act 1996.

1.2.2

Chancellor: Chancellor means the Chancellor of the NWFP University of Engineering & Technology.

1.2.3

Syndicate: Syndicate means the Syndicate of the NWFP University of Engineering & Technology.

1.2.4

Vice-Chancellor: Vice-Chancellor means the Vice-Chancellor, NWFP University of Engineering & Technology.

1.2.5

Registrar: Registrar means the Registrar, NWFP University of Engineering & Technology.

1.2.6

Director Finance: Director Finance means the Director Finance, NWFP University of Engineering & Technology.

1.2.7

Dean: Dean means the Dean, Faculty of NWFP University of Engineering & Technology, Peshawar.

1.2.8

Authority: Authority means the Authority of the University as specified in the Ordinance/Act.

1.2.9

Commission: Commission means the Higher Education Commission.

- 1.2.10 Chairman: Chairman means the Head of a Teaching Department, NWFP University of Engineering & Technology.
- 1.2.11 University: University means the NWFP University of Engineering & Technology, Peshawar and include its main and out Campuses.
- 1.2.12 Budget: Budget means the Budget estimates of the University for the financial year as recommended by the Finance and Planning Committee and approved by the Syndicate.
- 1.2.13 Finance Directorate: Finance Directorate means the Finance Directorate of the University under the administrative control of the Director Finance.
- 1.2.14 Purchase Committee: Purchase Committee means the Purchase Committee of the NWFP University of Engineering & Technology.
- 1.2.15 Convener: Convener means a senior member of the University Purchase Committee appointed by the Vice-Chancellor on the recommendation of the Director Finance for a fixed period or for a specific purchase.
- 1.2.16 Secretary Purchase Committee: Secretary means the Secretary of the Purchase Committee, NWFP University of Engineering & Technology. The Director Finance shall be the Ex-Officio Member Secretary of the Purchase Committee of the University.
- 1.2.17 Survey Committee: Survey Committee means the Survey Committee of the NWFP University of Engineering & Technology, appointed by the Vice-Chancellor.
- 1.2.18 Stock Items: Stock items include items which are purchased in bulk such as stationery, office supplies, sanitary, hardware, timber, electrical goods and appliances, and other miscellaneous material required for the maintenance

and up-keep of structures and moveable and immoveable assets. The term also covers consumable items and cleaning supplies.

- 1.2.19 Non-Stock Items: Non-Stock Items are procured as and when required by departments or sections. These include fixed assets, library books, laboratory chemicals, glassware, equipment, workshop tools and materials, computers and computer accessories not normally stocked in the Main Store of the University.
- 1.2.20 Fund: Fund means the Fund of the NWFP University of Engineering & Technology.
- 1.2.21 Collector: Collector means the Collector or District Revenue Officer or any officer notified as such, by the Government of NWFP for this purpose.

CHAPTER-II

2.1 University Fund.

- 2.1.1 The University shall have a Fund to which shall be credited funds released from the Government and its income received from fees, donations, trusts, bequests, endowments, contributions, grants and all other sources. The accounts of the University fund shall be maintained in the manner as prescribed in these statutes.

More specifically the University's sources of funds will include the following:

2.2 Grant-in-Aid

Grant-in-aid shall include:

- 2.2.1 Recurring grants from the Federal Government released through the Higher Education Commission or the Provincial Government.
- 2.2.2 The development Grants and Endowments released through the Higher Education Commission by the Federal Government for developmental schemes of the University, and funds released by the Provincial Government for the University's development projects.
- 2.2.3 The Special grants released by the Federal or Provincial Government or their attached departments for specific purposes or covering a range of specific projects/objectives.
- 2.2.4 Miscellaneous grants from the Provincial or Federal Government and other organizations/bodies released for purposes, such as, scholarships, awards, prizes, study tours and travel, students' welfare, removal of students' irritants, provision of amenities, holding tournaments, sports festivals, seminars, debates and other activities of students, faculty and staff of the University.

2.3 University's own Resources.

The University's own resources will include:

- 2.3.1 Admission fees, registration fees, tuition and examination fees, late fees, fines, equivalence fee, detail-marks certificates fee, degree fees, proficiency fees, correction charges, sports and affiliation fees etc.
- 2.3.2 Hostel income, including hostel admission fees, hostel rents, service charges, electricity charges from students, and all other user charges.
- 2.3.3 Profit, interest, markup or otherwise returns on investments and bank deposits.
- 2.3.4 Income from staff and students for hiring the University transport, rents, telephone and electricity charges and use of other such facilities.
- 2.3.5 Donations, gifts, bequests, honours, awards, prizes and medals to the University.
- 2.3.6 Miscellaneous income covering sale of assets, stores, scrap, sale of trees, farm produce and all other revenue or capital receipt of the University not mentioned above.

2.4 Recovery of University Dues.

- 2.4.1 The University or any person generally or specially authorized by it may apply to the Collector for recovery of any sum due to the University under any head or otherwise and the Collector shall thereupon proceed to recover the sum due, as if, it were arrear of land revenue.

CHAPTER-III

3 Finance Organization

3.1 The Directorate of Finance

3.1.1 The Directorate of Finance shall be the sole office dealing with all matters concerning finance and finance related activities and decisions in the University and its Campuses. It shall consist of functional sections such as Finance, Accounts, Budget & Funds, System Compliance (Internal audit) and Stores etc. The Director Finance under the supervision of the Vice-Chancellor shall administer and control the Finance Directorate of the University and the officers working therein assume responsibility for maintaining proper Book keeping and Accounts, Budget and Planning and procurement of stationery, office supplies and all kinds of stores including sanitary and hardware items, electrical and gas appliances and material, wood/tember, laboratory and office equipment, computers, printers, duplicators, furniture and fixtures required and needed in the teaching departments, administrative sections, hostels and Campuses of NWFU University of Engineering and Technology.

3.1.2

The operations of the University's Finance Department shall be governed by the Financial Jurisdiction of Authorities of the University.

3.2

Syndicate

The Syndicate shall be the Executive body of the University and shall exercise general supervision over the affairs and property of the University with the following financial and related powers:-

3.2.1

To hold, manage, receive, acquire in any manner or transfer by sale or otherwise any moveable or immovable property on behalf of the University.

- 3.2.2 To hold, administer and control funds on behalf of the University and after giving due regard to the advice of the Finance and Planning Committee invest such funds in Government securities or in such other manner as may be prescribed.
- 3.2.3 To consider and approve the annual and revised budget estimates, and to reappropriate funds from one major head of expenditure to another;
- 3.2.4 To cause to be maintained books of accounts of all financial transactions including the assets and liabilities of the University;
- 3.2.5 To enter into contracts, vary, carry out and cancel contracts on behalf of the University;
- 3.2.6 To consider the Audit report on the accounts of the University prepared by the Audit Inspection Team deputed by the office of the Director General Audit NWFP on behalf of the Auditor General of Pakistan in pursuance of Clause 30 (4) of the University Ordinance/Act, and settle and drop paras, or give advice or instructions thereon. For this purpose the Syndicate may constitute a Committee on the pattern of Departmental Accounts Committee (DAC) duly represented by the Auditors to resolve audit paras. The decision of the Committee on any para shall be final and the Vice-Chancellor shall be responsible to implement the decision of the Committee.
- 3.2.7 To provide buildings and other premises, libraries, furniture, apparatus, equipment and such other things as may be required for the University;
- 3.2.8 To create posts in connection with teaching, research, extension, administration training and for any other purpose related thereto;
- 3.2.9 To appoint, on the recommendation of the Selection Board, University Teachers and employees to posts carrying Grade 17 and above or appoint staff on contract basis;

- 3.2.10 To consider and approve revision in the structure of fees and charges.
- 3.2.11 To exercise such other powers as may be assigned to it under the University Ordinance/Act.
- 3.3 Finance and Planning Committee.
The Finance and Planning Committee shall consist of:
- 3.3.1 The Vice-Chancellor who shall be its Chairman;
- 3.3.2 One member of the Syndicate to be appointed by the Syndicate;
- 3.3.3 The Secretary to Government in the Department of Finance or his nominee not below the rank of an Additional Secretary;
- 3.3.4 The Secretary to Government in the Department of Communication and Works or his nominee not below the rank of an Additional Secretary;
- 3.3.5 The Secretary to Government in the Planning and Development Division or his nominee not below the rank of an Additional Secretary;
- 3.3.6 The Secretary to Government in the Department of Education or his nominee not below the rank of an Additional Secretary;
- 3.3.7 Two experts to be nominated by the Chancellor;
- 3.3.8 One University Teacher to be nominated by the Vice-Chancellor;
- 3.3.9 The term of office of the members, other than the ex-officio members, shall be two years;
- 3.3.10 The quorum for a meeting of the Finance and Planning Committee shall be five;

3.3.11 The Director Finance shall be Ex-officio Secretary of the Finance and Planning Committee;

3.4 Functions of the Finance & Planning Committee:

3.4.1 The Finance and Planning Committee will advise the Vice-Chancellor and the Syndicate on matters related to the finances of the University, and in this regard will perform the following functions:

3.4.2 Consider the Annual Statement of Accounts and the Annual and Revised Budget Estimates and advise thereon to the Syndicate.

3.4.3 Review periodically the financial position of the University and process the case for revision of rates of fees and charges.

3.4.4 Advise the Syndicate on all matters relating to planning, development, finance, investments, and accounts of the University.

3.4.5 To prepare short and long term academic development plans.

3.4.6 To prepare staff and resource development plans.

3.4.7 To perform such other functions as may be prescribed in the statutes.

3.5 Vice-Chancellor

The Vice-Chancellor shall be the Chief Executive and Principal Accounting Officer of the University and shall have the powers:

3.5.1 To create and fill posts temporarily for a period not exceeding Six months;

- 3.5.2 To sanction expenditure provided for in the approved budget and to re-appropriate funds within the same major heads of expenditure. He may, however, delegate his authority or any of his power to the Director Finance.
- 3.5.3 To sanction by re-appropriation an amount not exceeding twenty thousand rupees for an unforeseen item not provided for in the Budget and report it to the Syndicate at its next meeting.
- 3.5.4 To appoint employees upto Grade 16 in the National Pay Scales.
- 3.5.5 The Vice-Chancellor shall preside over the meetings of the University Audit & Accounts Committee (Departmental Accounts Committee) as Principal Accounting Officer and shall be responsible to implement the decisions of the Committee on the audit paras.
- 3.5.6 The Vice-Chancellor may, in anticipation of approval by the Syndicate, authorize expenditure from the University Fund when the budget for the year is under process and is pending approval by the Syndicate.
- 3.5.7 The Vice-Chancellor may in an emergency, which in his opinion requires immediate action, take such action as he may consider necessary and shall as soon, report his action to the Syndicate or other body which in the ordinary course would have dealt with the matter.
- 3.5.8 To exercise and perform such other powers and functions as may be prescribed under these Statutes.

3.6 Director Finance

- 3.6.1 Subject to the supervision of the Vice-Chancellor, the Director Finance shall exercise control over the finances of the University. He shall ensure that the funds of the University are spent on the purposes for which they are allocated or granted. For this purpose he may arrange such checks of stocks

and stores, records and books as may be necessary in the offices, sections, teaching departments, institutes, centres, hostels, Directorate of Works, sports and wherever required in the University and its Campuses.

3.6.2 Power to sanction expenditure within approved budgetary limits vests in the Vice-Chancellor and such officers to whom the powers have been so delegated. Powers to authorize payments within the sanction accorded by the competent authorities vests in the Director Finance, who shall also determine the mode and the time of each payment.

3.6.3 He shall be responsible for providing regularly to the Vice-Chancellor/Syndicate/Finance and Planning Committee adequate information on all financial matters, and for bringing to the notice of the Vice-Chancellor any infringement of the University Ordinance/Act or financial matters and for ensuring that the decisions of the Syndicate, the Vice-Chancellor and various other authorities communicated to him are given effect to.

3.6.4 The Director Finance, with prior approval of the Vice-Chancellor, shall open, operate or close bank accounts with any bank for the management of the University Fund. All bank accounts shall be in the name of the University and not in the name of any person or official. He shall have the power to invest surplus funds of the University in investment schemes, term deposits, or other securities in any bank on terms to be negotiated with the consent of the Vice-Chancellor.

3.6.5 He shall sign cheques within delegated financial powers drawn on behalf of the University and shall have the authority to sanction the incurrance of expenditure and allow payment within the authority delegated to him under these Statutes as specified in Chapter-5 "Delegation of Financial Powers".

- 3.6.6 The Director Finance shall supervise the procurement and inventory control functions of the University, and in this regard shall arrange for the procurement, storage and issue of office stationery, chemicals and glassware, items of hardware and sanitary goods, electrical and gas material, appliances, wood/timber and furniture and fixtures, machinery and lab. equipment, computers, printers, office equipment and all other supplies of stock and non-stock articles as required by the teaching and non-teaching departments of the University and its Campuses.
- 3.6.7 He shall sign all contracts referred to him except service contracts, made on behalf of the University.
- 3.6.8 Subject to review by the Vice-Chancellor and approval by the competent authority, he shall be responsible for framing rules for all financial matters, which under the Ordinance/Act, are to be prescribed or regulated by the Statutes or Regulations.
- 3.6.9 He shall conduct official correspondence of the University on all financial matters.
- 3.6.10 He shall sanction refund of examination fees, tuition fees, security deposits and other dues of students according to rules.
- 3.6.11 He shall have the powers to sanction and allow payment of dues and utility bills payable to Government departments and attached organizations such as taxes, telephone, mobile, internet, facsimile, electricity, gas, and water charges.
- 3.6.12 The Director Finance shall recommend to the Vice-Chancellor for approval merit scholarships for students. He may sanction scholarship to students who deserve it on considerations other than academic merit.

- 3.6.13 He shall perform such other duties listed in his job description and exercise such financial powers as may be assigned and delegated to him from time to time by the Syndicate or the Vice-Chancellor in addition to those delegated under these Statutes.
- 3.6.14 He may recommend the appointment of auditors (firms of practicing Chartered Accountants) if considered necessary by him for conducting system audit of accounts of the University, together with their remuneration.
- 3.6.15 He shall authorize or amend limits of petty cash limits to be maintained by the Finance Directorate or at Campuses of University.

3.7 Registrar

- 3.7.1 The Registrar shall have powers to sanction "General Provident Fund Advances" to University employees in BPS-1 to BPS-16 in any department of the University in accordance with the G.P. Fund Statutes of the University.
- 3.7.2 The Registrar shall have powers to approve and sanction benevolent grants from the Benevolent Fund in accordance with the Benevolent Fund statutes to persons who are eligible thereunder and have served the University in a pay scale upto BPS-16.
- 3.7.3 He shall have powers to sanction the final payment of General Provident Fund of employees working in pay scales upto BPS-16.
- 3.7.4 The Registrar shall allow and sign Travelling Allowance and Daily Allowance (TA/DA) bills of officers and staff working in the administrative offices, sections and Directorate of Works required to travel on University duty.

3.7.5 The Registrar shall sign the monthly pay bills of staff working in the administrative sections and teachers working in all the departments in the Main Campus. He shall sign the arrear bills on account of salaries and other remuneration payable to faculty members on account of teaching assignments in any department.

3.7.6 The Registrar shall, unless otherwise required, sign Agreements, Bonds and Contracts made on behalf of the University in respect of establishment and service matters.

3.8 Dean

3.8.1 The Dean shall have powers to sanction expenditure out of contingency fund released and placed at his disposal in the approved University Budget.

3.8.2 Subject to availability of funds he shall allow and sign TA/DA bills of teaching faculty deputed on academic duties like Seminars, Conferences, Workshops and Study Tours of students.

3.8.3 The Dean shall coordinate, recommend and forward to Director Finance, the programmes of study tours, field trips and excursions of students of the teaching departments and faculty with the approval of the Vice-Chancellor.

3.8.4 Subject to availability of funds the Dean, in consultation with the Chairmen of Teaching department shall recommend students for the award of merit and other scholarships sponsored by the Government and other agencies.

3.9 Chairmen of Teaching Departments and Incharge Officers of the Campuses.

3.9.1 The Chairmen of teaching departments and Incharge Officers of the Campuses shall have full powers to sanction expenditure from the

contingency fund allocated to their departments/campuses in the approved Budget of the University; released and placed at their disposal.

3.9.2 The Chairmen/Incharge Officer of the Campuses may, with the approval of the Director Finance, open Bank accounts for their departments/campuses or for any special project assigned to their departments/campuses by the Vice-Chancellor and operate them in their official capacity as Chairmen/Incharge Officer. They shall be responsible for maintaining upto-date records and proper book keeping for all receipts and payments from the department's accounts. Such accounts shall be in the name of the University, with name of the department/project. Monthly statement of accounts, Bank Statement and Bank Reconciliation Statement in respect of each such account shall be submitted by the Chairmen/Incharge Officer to the Director Finance on monthly intervals.

3.9.3

The Chairmen/Incharge Officers shall ensure the maintenance of accounts for all components including faculty and officers working in their Campuses.

3.9.4 The Departments Chairmen/Incharge Officers of the Campuses shall arrange for physical verification of all fixed assets issued for use to their departments and laboratories every year and submit a report thereon to the Director Finance.

3.9.5 The Chairmen/Incharge Officers may recommend to write off any loss of property of the University, if the amount involved on a single item does not exceed Rs 1000 subject to a maximum of Rs 10,000 in a financial year. Proper enquiry into the loss of property shall be made by the Chairman/Incharge Officer and the Enquiry Report shall be appended to his recommendation. The Syndicate may enhance the maximum limit of write off by the Chairman/Incharge Officer of Campuses.

CHAPTER-IV

4 Budgeting and Budgetary Control

4.1 The University's budget is its detailed annual financial plan which enables the University to forecast and project its income and expenditure and exercise effective control over the actual expenditure in a financial year.

4.2 The Budget is compiled by the Budget Section within the framework prescribed in the Accounting Manual should be ready for formal review in March every year. The Budget Section shall advise all departments to submit their estimates of recurring and capital expenditure for ensuing year by the 31st March every year. The Budget Section shall circulate specified budget proforma for collecting the information required from each department and campus and shall assist the departments and campuses in the compilation of Budgets.

4.3 On the basis of information collected from the departments/campuses, the Budget Section shall compile a first draft of the budget. The Director Finance shall scrutinise the draft and after discussing various aspects of the budget with the Vice-Chancellor and the departmental heads, shall incorporate necessary changes. After incorporating the changes, a second draft of the budget shall be prepared and presented to the Finance and Planning Committee for scrutiny and recommendation to the Syndicate. The recommended budget for the ensuing year together with revised estimates for the current year nearing completion, shall be placed before the Syndicate upto 30th June for approval.

4.4 The Revised Budget shall be based on the actual expenditure for 9 months i.e. (1st July to 31st March of the year) and estimates for the period from 1st April to 30th June. The revised estimates shall form part of the budget format and shall be placed before the Finance and Planning Committee and

the Syndicate, along with the proposed budget estimates for the ensuing year.

- 4.5 Before any payment is made the Finance Director shall ensure that provision exists in the budget under the relevant head of expenditure. The accounting and budgeting systems of the University shall be integrated to permit budgetary controls over transactions before payments are actually committed and made. The deviations from the budgeted figures shall be computed, analysed and justified so that corrective action is taken in time to contain adverse variances.
- 4.6 The detailed procedures for compilation of the University's budget and exercise of budgetary control have been prescribed in the Accounting Manual.
- 4.7 The budget format as per appendix-I shall be adopted for the Recurring Budget of the University.
- 4.8 The account codes presented in the Accounting Manual, as updated based on need, shall be used for purposes of budget preparation and budgetary reporting.
- 4.9 Codes and heads of account prescribed by the Higher Education Commission shall be used for reporting to Higher Education Commission.

CHAPTER-V

DELEGATION OF FINANCIAL POWERS

The officers of the University mentioned below shall exercise the following financial powers.

<u>Heads of Expenditure</u>	<u>Authorized Officers</u>	<u>Powers Delegated</u>
5.1 <u>Establishment Charges.</u>		
5.1.1 Pay and Allowances of Officers and Staff	Syndicate Vice-Chancellor Registrar Chairman/Campus Incharge	Full Powers Full Powers Delegated powers. Delegated Powers
5.2 <u>Other Allowances/Honoraria</u>		
5.2.1 Payment of overtime allowance, Night duty allowance, Honorarium etc.	Syndicate Vice-Chancellor	Full Powers Full Powers
5.2.2 Pension and Gratuity	Vice-Chancellor Registrar	Full Powers Full Powers
5.2.3 Leave Encashment (in lieu of LPR)	Vice-Chancellor	Full Powers
5.2.4 Pension Contribution of officers taken on deputation (paid to their parent departments)	Vice-Chancellor	Full Powers
5.2.5 Leave Salary & Pension contribution	Vice-Chancellor	Full Powers
5.3 <u>Group Insurance.</u>		
5.3.1 Payment of Insurance Premium to the Insurers	Vice Chancellor	Full Powers
5.3.2 Payment of Insurance Claim to employees	Vice-Chancellor Registrar	Full Powers Full Powers upto BS-16 employees

5.4	<u>General Provident Fund</u>		
5.4.1	G.P Fund allowances	Vice-Chancellor Registrar	Full Powers Full Powers upto BS-16
5.4.2	G.P Fund final claim	Vice-Chancellor Registrar	Full Powers Full Powers upto BS-16
5.4.3	G.P. Fund Interest (Distribution of Interest/Profit)	G.P. Fund Board of Trustees	Full Powers
5.5	<u>Benevolent Fund</u>		
5.5.1	Approval of Benevolent Grant	Benevolent Fund Board of Trustees	Full Powers.
5.5.2	Payment of approved grant	Director Finance	Full Powers
5.6	<u>Welfare Fund</u>		
5.6.1	Payment of Welfare Grants	Vice-Chancellor	Full Powers
5.7	<u>Purchase of Durable Goods</u>		
5.7.1	Transport	Syndicate Vice-Chancellor	Full Powers Full Powers if provision exists in the approved Budget
5.7.2	Machinery & Equipment (including Laboratories and Office Equipment)	Vice-Chancellor Director Finance	Full Powers Rs. 50,000/-
5.7.3	Furniture & Fixture	Vice-Chancellor Director Finance	Full Powers Rs. 50,000
5.7.4	Livestock	Vice-Chancellor	Full Powers
5.7.5	Sports Material	Vice-Chancellor Director Finance	Full Powers Rs. 25,000/-
5.7.6	Others (to be specified)	Vice-Chancellor Director Finance	Full Powers Rs. 25,000/-
5.8	<u>Pre-Investment Project Analysis</u>		
5.8.1	Feasibility Studies (Seminars, Conferences & Surveys)	Vice-Chancellor	Full Powers
5.8.2	Research (Approval of Faculty Research)	BOASAR	Full Powers

5.8.3	Release of Funds for the Project approved by BOARSAR	Vice-Chancellor	Full Powers
5.8.4	Students Projects	Vice-Chancellor	Full Powers.
5.8.5	Holding of Survey Campus of Students	Vice-Chancellor	Full Powers
5.8.6	Exploratory Operations	Vice-Chancellor	Full Powers
5.9	<u>Construction Works</u>		
5.9.1	Construction of Irrigation, Embankment and Drainage Works	Vice-Chancellor	Full Powers
5.9.2	Office Building, Academic Buildings, Residential Buildings, Hostels, Guest Houses, Staff Hostels in the Main Campus and out Campuses	Syndicate Vice-Chancellor Director Finance	Full Powers Full Powers Rs. 50,000
5.9.3	Approval of Tenders of Works	Vice-Chancellor Director Finance	Full Powers Rs. 50,000
5.9.4	Other(petty construction/works)	Vice-Chancellor Director Finance	Full Powers Rs. 50,000
5.10	<u>Repairs & Maintenance of Durable Goods & Works</u>		
5.10.1	Transport	Vice-Chancellor Director Finance	Full Powers Rs. 25,000
5.10.2	Machinery and Equipment (Office & Labs. Equipment Tool and Plants & Appliance	Vice-Chancellor Director Finance	Full Powers Rs. 25,000
5.10.3	Furniture and Fixtures	Vice-Chancellor Director Finance	Full Powers Rs. 25,000
5.10.4	Office Buildings, Academic Buildings, Hostels, Residences, and Gardens	Vice-Chancellor Director Finance	Full Powers Rs. 50,000
5.10.5	Gardens (Plantation Environmental)	Vice-Chancellor Director Finance	Full Powers Rs. 25,000
5.10.6	Structures, Road & Resurfacing Irrigation Canals, Embankment and Drainage	Vice-Chancellor Director Finance	Full Powers Rs. 25,000

5.10.7	Approval of Tenders for Works and Procurement	Vice-Chancellor Director Finance	Full Powers Rs. 50,000
5.10.8	Engagement of Work Charge Staff/ Dailywages and Contingent paid staff	Vice-Chancellor Director Finance	Full Powers Full Powers
5.11	<u>Commodities and Services</u>		
	<u>A. (Transport)</u>		
5.11.1	Travelling Allowance and Daily Allowance (TA/DA)	Vice-Chancellor Director Finance Registrar Dean	Full Powers Full Powers Delegated Powers (for Non-Teaching Staff) Delegated Powers (for Teaching Staff)
5.11.2	Foreign TA/DA	Vice-Chancellor	Full Powers subject to Instructions issued by the Government/ State Bank of Pakistan and availability of ForeignExchange/Budget
5.11.3	Transportation of Goods (Freight, Cartage & Cooley Charges)	Director Finance	Full Powers
5.11.4	P.O.L. Charges	Vice Chancellor Director Finance	Full Powers Rs. 25,000
5.11.5	Conveyance Charges (staff late sitting)	Vice-Chancellor Director Finance	Full Powers Full Powers
5.11.6	Study tour of Students Tours	Vice-Chancellor Director Finance	Full Powers Rs. 10,000
	<u>B. (Communication)</u>		
5.11.7	Postage & Telegrams (Telephones, Telex, Internet Charges & Satellite Links, Trunk Calls, Facsimile and Pilot Services)	Vice-Chancellor Director Finance	Full Powers Full Powers
5.11.8	Others	Vice-Chancellor Director Finance	Full Powers Full Powers
	<u>C. (Utilities)</u>		
	Water	Vice-Chancellor Director Finance	Full Powers Full Powers

5.11.10 Hot & Cold whether charges	Vice-Chancellor	Full Powers
5.11.11 Office Stationery, Printing and Publication	Vice-Chancellor Director Finance	Full Powers Rs. 50,000
5.11.12 News Papers, Periodical, Books, Magazines and Research Journals	Vice-Chancellor Director Finance	Full Powers Rs. 25,000

D. (Rent, Royalties, Rates and Taxes)

5.11.13 Rent for Office Buildings, Residential Buildings, Hiring and Requisitioning of houses for employees, Rents for students and staff hostel and rent other than on buildings.	Vice-Chancellor	Full Powers
5.11.14 Royalties, Rates & Taxes and Bank charges deducted by banks on cheques and transfer of grants.	Director Finance	Full Powers

E. (Other Commodities and Services)

5.11.15 Payment to Government departments for services rendered such as Audit fee payable to Government.	Vice-Chancellor	Full Powers
5.11.16 Essay Writing and Copy Rights	Vice-Chancellor	Full Powers
5.11.17 Law Charges	Vice-Chancellor Registrar Director Finance	Full Powers Rs. 15,000 Rs. 15,000
5.11.18 Fairs & Exhibitions and other National Celebrations	Vice-Chancellor Registrar Director Finance	Full Powers Rs. 10,000 Rs. 10,000
5.11.19 Publicity & Advertisement Charges	Vice-Chancellor Director Finance	Full Powers Rs. 25,000
5.11.20 Audit fee of Commercial/Professional Auditors	Vice-Chancellor Director Finance	Full Powers Rs. 50,000
5.11.21 Contingencies of Teaching Departments	Vice-Chancellor Director Finance	Full Powers Rs. 25,000
5.11.22 Chemicals & Glassware and other Lab. Expenses	Vice-Chancellor Director Finance	Full Powers Rs. 25,000

F. (Conduct of Examinations)

5.11.23	Remuneration to Examiners Paper Setting and Script Checking	Vice-Chancellor Controller of Exams.	Full Powers Full Powers
5.11.24	Printing of Question Papers and Answer Books	Vice-Chancellor Controller of Exams.	Full Powers Full Powers
5.11.25	Miscellaneous Advances to Examiners	Vice-Chancellor Director Finance	Full Powers Rs. 15,000
5.11.26	Convocation Expenses	Vice-Chancellor	Full Powers
5.12	<u>Scholarship, Bonuses and Other Awards</u>		
5.12.1	Merit Scholarship	Vice-Chancellor	Full Powers
5.12.2	Scholarships sponsored by FEF	Vice-Chancellor	Full Powers
5.12.3	Scholarships & Stipends other than Merit	Director Finance	Full Powers
5.12.4	Cash award for Meritorious Positions and Services	Vice-Chancellor	Full Powers
5.12.5	Other awards (Gold Medals & Prizes)	Vice-Chancellor	Full Powers
5.13	<u>Subsidies</u>		
5.13.1	Subsidies to Schools of children of employees	Vice-Chancellor	Full Powers
5.13.2	Subsidy to employees residing in their houses as per practice in the Government	Vice-Chancellor	Full Powers
5.13.3	Subsidy in Payment of P.E.C Memberships	Vice-Chancellor	Full Powers
5.13.4	Write off of loans, advances and others	Syndicate Vice-Chancellor	Full Powers Delegated Powers
5.13.5	Medical Treatment	Syndicate Vice-Chancellor Director Finance	Full Powers Rs. 50,000 per case Rs. 5,000 per case
5.14	<u>Technical Assistance</u>		
5.14.1	Expenditure on Foreign Trainees in Pakistan and Vice Versa	Syndicate Vice-Chancellor	Full Powers Delegated Powers

5.14.2	Contribution/Membership fee to various International Agencies/Organizations, Association of Commonwealth Universities, UNESCO etc.	Vice-Chancellor	Full Powers
5.14.3	Award of Scholarships for MS/Ph.D studies	Syndicate Vice-Chancellor	Full Powers Delegated Powers
5.15	<u>Miscellaneous</u>		
5.15.1	Reappropriation of funds within the same major head of expenditure	Vice-Chancellor	Full Powers
5.15.2	Reappropriation of funds for an unforeseen item not provided for in the Budget	Syndicate Vice-Chancellor	Full Powers upto Rs. 20,000 to be reported to the Syndicate in its next meeting
5.15.3	Unforeseen & Special Demand as per provision in the Budget	Vice-Chancellor	Full Powers
5.15.4	Delegation Abroad	Syndicate	Full Powers
5.15.5	Approval of Auction of University property	Syndicate Vice-Chancellor	Full Powers upto One Million Rupees
5.15.6	Donations to other Organizations	Syndicate	Full Powers

CHAPTER-VI

Accounting System

- 6.1.1 The accounts of the University shall be maintained on double entry system in conformity with these Statutes and in line with generally accepted Accounting Standards.
- 6.1.2 The University shall maintain its General Ledger application on computer using the chart of accounts prescribed in the Accounting Manual.
- 6.1.3 The revenues and expenses will be accrued at the end of each accounting period. The accounting year of the University shall be July 1, to 30th June.

Accounting for Receipts

- 6.2.1 The money received in cash or financial instruments will be deposited in the University's bank account (s) and recorded in the Bank Book on daily basis. If due to unavoidable circumstances, collections cannot be deposited on the day they are received, the matter will be brought to the notice of the Additional Director Finance who shall arrange for safe custody of the same.
- 6.2.2 The money received (other than through bank challans and money orders) a printed prenumbered receipt shall be issued by the Cashier and countersigned by the Section Incharge. In case a receipt is canceled, it will be defaced with rubber stamp and will be retained in the Receipt Book.
- 6.2.3 The money received by the University shall be analysed using the Chart of Accounts and posted date-wise in the Bank Book. The Additional Director Finance shall determine heads of receipts to be deposited in bank accounts.

- 6.2.4 The posting to the income accounts will be made directly from the Receipts.
- 6.2.5 The Accounts Office shall maintain Bank Books which will be updated for all daily deposits and withdrawals of cheques. The posting to the Bank books will be made from source documents.
- 6.2.6 Deposits of cheques, Bank Drafts and cash will be made through Bank Pay-in-Slips. A brief description regarding the nature of receipt will be noted on the counterfoil.
- 6.2.7 The Cashier will ensure that counterfoils are duly stamped by the Bank.
- 6.2.8 The Accounts Office will check interest/profit credited by the bank(s) and differences in rates or amounts shall be pursued by the Additional Director Finance with the bank till settlement.
- 6.2.9 The Director Finance shall supervise preparation of General Reconciliation of Revenues at quarterly intervals.

6.3 Accounting for Payments

- 6.3.1 No payment shall be made from the University Fund unless a bill for its payment has been pre-audited by the Resident Auditor appointed by the Government of NWFP. LVA
- 6.3.2 All cheques prepared shall be posted in serial order in the Bank Book showing full particulars of the payments.
- 6.3.3 The posting to expenditure accounts will be made based on pre-audited Payment Vouchers.

- 6.3.4 No over-writing and erasures will be made in the Bank Book. In case a correction is required, the incorrect entry will be neatly struck off and the correction made alongwith proper initials of the Section Incharge.
- 6.3.5 Under no circumstances shall blank cheques be signed by any authorized signatory.
- 6.3.6 On receipt of a fresh cheque book from the bank, the number of cheques contained therein will be counted by the Deputy Director Finance before its acknowledgement is signed by the Director Finance and sent to the Bank.
- 6.3.7 Counterfoils of used cheque-books will be retained in safe custody as permanent record for Ten years.
- 6.3.8 The copies of letters containing standing instructions to banks will be filed properly and kept under the custody of the Director Finance or any other authorized officer.
- 6.3.9 The Bank's advice of direct debits and credits will be obtained and posted to the Bank Book and relevant ledger accounts. Separate Receipt and Payment Vouchers shall be prepared for such transactions.
- 6.4 Bank Reconciliations
- 6.4.1 The Bank balances shall be reconciled at the end of each month with the Bank Book and a Bank Reconciliation Statement shall be prepared for all bank accounts of the University by the Accounts Section. The Un-presented cheques and other reconciling items will be brought to the notice of the Director Finance.
- 6.4.2 A certificate will be obtained from the Bank certifying the balances in each account at the close of the financial year.

6.5

Books of Accounts

6.5.1

The following books shall be maintained in the Directorate of Finance for recording accounting transactions, pertaining to the Recurring Budget:

- i. Bank Book
- ii. General Ledger
- iii. Student Ledger
- iv. Private Ledger
- v. Scholarships Register
- vi. Sanctioned Posts Register
- vii. Loan Register
- viii. Telephone payment Register
- ix. Electricity Bill Register.
- x. Stock Ledger
- xi. Advances Register
- xii. Imprest Money Register
- xiii. Medical Claim Register
- xiv. T.A./D.A. Register.
- xv. Gas Bills Register.
- xvi. Investments Register
- xvii. Any other relevant Register

6.5.2

The following books shall be maintained in the Directorate of Finance for recording accounting transactions pertaining to Development Projects.

- i. Bank Book
- ii. Ledger Book
- iii. Valued Fixed Assets Register
- iv. Advances Register
- v. Scrap Register
- vi. Earnest Money Register
- vii. Audited Bills Register

6.5.3 Restricted Funds

a. Employees Funds

Complete set of books of accounts shall be maintained for the following funds:

- i. Pension Fund
- ii. General Provident Fund
- iii. Benevolent Fund
- iv. Welfare Fund
- v. Any other Fund considered as such

b. Other Restricted Funds

Complete set of books of accounts shall be maintained for the following restricted funds.

- i. Endowment Fund
- ii. Central Reserve Fund
- iii. Revolving Fund
- iv. Any other special purpose/Restricted Fund considered as such

CHAPTER-VII

7.1 Preparation and processing of Payroll.

- 7.1.1 The Registrar's office will intimate the Director Finance of all appointments, promotions, resignations and terminations of the University staff. A separate employee's file will be maintained to document administrative orders covering changes in status and pay scales of University employees.
- 7.1.2 The Establishment Section/Departments will prepare pay bills based on entries in Establishment Check Register (ECR) of all employees working in different administrative sections, and all teachers working in teaching departments of Main Campuses of the University. The bills will be sent to the Directorate of Finance on or before the 20th of each month for preparation and processing of payrolls. The salary and allowances of staff working in other Campuses will be prepared and signed by the Officer Incharge of such Campuses and sent to Directorate of Finance for processing.
- 7.1.3 The salary shall be paid on ~~or before~~ the first working day of the next month. The Accounts Section of the Finance Directorate shall scrutinise the payrolls and will ensure that:
- i. All changes made from the previous month's payroll have been supported by an order of the competent authority;
 - ii. The payment Voucher has been prepared covering gross pay and deductions from the salaries.
 - iii. Appropriate deductions have been made for leave without pay and absence, leaves on full pay, leaves on half pay if any, deductions on account of loans,

advances, contributions to employee's funds, income tax as advised by the relevant departments. The Establishment Section, which receives such information directly from the concerned departments, will be responsible for maintaining employee's personal files and the computerized Payroll System.

7.1.4 The Payroll Summary and Payment Vouchers shall be pre-audited by the Resident Auditor before disbursement of Payroll. All employees in Grade 5 and above shall intimate their bank account numbers to the Finance Directorate for bank transfer of their the monthly salary to their Bank Accounts. The Accounts Section will prepare bank transfer letters for transfer of salary to bank accounts of all such officers and teachers. The staff drawing less than Rs. 5000 may be paid in cash. The Cashier shall obtain the signatures of payees in the space provided in the Payroll Sheets. The salary will not be disbursed to a person other than the concerned employee, unless he authorizes his representative in writing and the written request is approved by Director Finance.

7.1.5 Uncollected salaries shall be retained by Deputy Director Finance for a period of one week, at the end of which uncollected amounts shall be deposited in the bank. The claimants will be paid subsequently on presentations of a written request duly approved by the Director Finance.

CHAPTER-VIII

8 Contingencies of Teaching Departments.

8.1 Provision for contingent requirements of Teaching Departments and Administrative Sections shall be reflected in the Recurring Budget. The requirements of Departments/Offices/Campuses shall be estimated by their respective heads and communicated to the Director Finance. The Director Finance, after scrutiny and consultation with the Vice-Chancellor will include them in the proposed budget which shall be presented to the Finance and Planning Committee and Syndicate for scrutiny and approval.

8.2 Contingency funds will be released by way of an imprest advance to the Chairmen/Officers and Campus Incharge as authorized by the Vice-Chancellor. The fund will be maintained on imprest basis with reimbursements being made when proper account of expenditure incurred has been submitted to the Director Finance and the Vice-Chancellor has approved the same.

8.3 Expenditure will be booked only after the account submitted by a Chairman/Officer/Campus Incharge has been approved by the Vice-Chancellor. The concerned official shall ensure proper mode of expenditure within the framework of the financial powers delegated to him to expend the contingencies fund released to him.

8.4 Advances for Specific Purposes.

8.4.1 When a requisition for a general advance is made for certain specific expenses, the Director Finance with the approval of the Vice-Chancellor, may allow the advance to the requisitioner. The date of settlement of advance shall be specified on the requisition by the Finance Directorate

before seeking the approval of the Vice-Chancellor.

- 8.4.2 The drawee should render statement of expenses within 15 days of incurring the expenditure duly supported by cash memos and evidence that all codal formalities as applicable have been duly observed.
- 8.4.3 An approved advance may not be drawn unless it is immediately required.
- 8.4.4 No officer shall be allowed to draw a second advance for the same purpose till such time as the previous advance is fully adjusted, or adjustment is still not due.
- 8.4.5 The Finance Directorate shall circulate list of unadjusted advances every month to follow the overdue adjustments

CHAPTER-IX

9.1 Funds for Research and Special Projects

- 9.1.1 The funds for research projects may be sanctioned by the Vice-Chancellor within the budgetary provision, provided that the project has been approved by the Board of Advanced Studies and Research.
- 9.1.2 Faculty research proposals shall be presented to the Board of Advanced Studies and Research (BOASAR) alongwith breakup of costs for necessary scrutiny and approval.
- 9.1.3 When a project is approved, the Secretary of the Board shall notify its approval alongwith breakup of the sanctioned head wise estimated expenditure.
- 9.1.4 When the approval is notified by the Secretary of the Board, and a written request for the release of funds is received from the Principal Investigator, the Director Finance shall initiate a case for release of funds by obtaining sanction of the Vice-Chancellor.
- 9.1.5 The amount will be released in installments specified in the Sanction Order as an advance to the Principal Investigator of the Project. The subsequent installments will be released only on the satisfactory progress of the Project duly recommended by the Chairman of the department and Secretary Board of Advanced Studies and Research.
- 9.1.6 A joint bank account shall be opened in a bank as approved by the Director Finance in which the project fund shall be deposited. The Bank account shall be jointly operated by the Principal Investigator and the Chairman of the Department concerned.

- 9.1.7 The Principal Investigator shall keep the Chairman of his department and the Secretary of the Board informed of the progress of his project. The Principal Investigator shall submit quarterly progress reports to the Vice-Chancellor through the Secretary of the Board of Advanced Studies and Research.
- 9.1.8 The payments from the project fund shall be made in accordance with procedures prescribed in the University within the Expenditure budget of the project approved by the Board of Advanced Studies and Research.
- 9.1.9 Any expenditure not included in the project proposal, but essential for completing the project, may be incurred with prior permission of the Vice-Chancellor following vetting by the Director Finance.
- 9.1.10 Travel necessary for completing the project within the approved budget allocation may be undertaken with prior permission of the Vice-Chancellor.
- 9.1.11 The payment of honoraria to the Investigator will be made as per rates specified in the project budget.
- 9.1.12 The payment of honoraria will be made in two installments:
- i. First instalment of 50% of the total amount will be paid after submission of a mid-term progress report.
 - ii. The next instalment of 50% will be made when the final report has been approved by the Board of Advanced Studies and Research and full account of funds released for the project has been rendered, audited, approved and adjusted.
- 9.1.13 The Principal Investigator shall maintain complete record of financial transactions including bank book/ledger, and will render account to the Director Finance within 15 days of utilisation of the installments.

9.1.14 Instructions of the Federal Government/Higher Education Commission regarding utilization of research funds shall be strictly followed by the Principal Investigator.

CHAPTER-X

Secrecy Fund of the Controller of Examinations.

The amount of the Secrecy Fund shall be released by the Director Finance with the approval of the Vice-Chancellor.

10.1 The Director Finance, with the approval of the Vice-Chancellor, shall release and advance funds to the Controller of Examinations for payments to examiners. In order to maintain secrecy of the examiners, no official of the Directorate of Finance shall be involved in the process of payment to examiners. The Controller of Examinations shall have full powers to sanction and pay the claims of paper setters and script checkers. The Controller of Examinations shall open and operate a bank account for the Secrecy Fund and shall maintain a proper Bank Book and other book-keeping and records as prescribed by Director Finance.

Approved by the Controller of Examinations

10.2 The amount allocated for the Secrecy Fund shall be released by the Director Finance as requisitioned by the Controller of Examinations and approved by the Vice-Chancellor by way of an advance to the Controller of Examinations.

proper account of the disbursed amount will be provided by the Controller of Examinations to the Director Finance and will be audited from the account by the Director Finance.

10.3 The Resident Auditor, not later than six months of the payment, shall audit the record of the Secrecy Fund and issue a certificate to the effect that the record has been maintained as required and payments made were correct and a fit charge on the Secrecy Fund. The certificate of the Resident Auditor shall be forwarded to the Director Finance who shall submit it to the Vice-Chancellor for seeking his approval to book the expenditure and adjust the account against the advance released by Director Finance in favour of the Controller of Examinations. In case the Resident Auditor identifies any discrepancy, shortcoming or improbity in utilization of the Secrecy Fund, a report to this effect shall be submitted directly to the Vice-Chancellor who shall take necessary corrective action thereon.

CHAPTER-XI

11 Procurement and Inventory Control

11.1.1 Subject to any special rule or order of the Syndicate/Vice-Chancellor applying to any particular department, an authority of the University competent to incur expenditure may sanction the purchase of stores required for use in the University in accordance with the provisions contained in these Statutes. Such purchases shall be subject to the usual restrictions regarding necessary appropriations, and to any monetary limits and other conditions prescribed generally or in regard to specific articles or classes of articles. The Powers delegated to the University's Purchase Committee, heads of Teaching Departments/Workshops, Dean, Registrar, Director Finance, Controller of Examinations and Directors of Centres and Incharge Officers of Campuses have been prescribed in these Statutes. All purchases in the University shall, therefore, be regulated in strict conformity with these Statutes.

11.1.2 The Purchases must be made in the most economical manner in accordance with the requirements of the University. Stores should not be purchased in small quantities, but at the same time care should be taken not to purchase supplies far in advance of actual requirements, if such purchase is likely to prove uneconomical for the University.

11.1.3 Purchase Orders should not be split up to avoid the necessity for obtaining sanction of the higher authority required with reference to the total amount of the Orders. For this purpose, the Director Finance, being the Chief Purchase Officer shall coordinate the requirements of various departments/ sections/centers/campuses and accordingly obtain the Vice-Chancellor's approval.

- 11.1.4 The Director Finance will be primarily responsible for procurement of consumable stores, office and lab. equipment, furniture, moveable assets, chemicals and glass-ware, computers, printers, duplicators, items of sanitary, hardware, electrical goods, appliances, timber/wood and other stock and non-stock supplies for the University.
- 11.1.5 In case of stock items the Store Section will raise Purchase Requisition whereas for non-stock items a request for sanction of expenditure will be initiated by the requisitioning department. The Director Finance, after checking and scrutiny by the Budget and Accounts Section will prepare a complete case showing the budgetary code, head of expenditure, provision and balance under the head, and will submit the case to the competent authority for obtaining prior approval.
- 11.1.6 After approval of the competent authority has been obtained, the Director Finance will advise the concerned Section to commence procurement formalities for the purchase in question.
- 11.1.7 The Director Finance shall prepare and maintain lists of registered/approved firms, contractors and other suppliers and keep the Vice-Chancellor informed whenever a new agency is enlisted. The Firms will be enlisted after verification of good standing, business volume handled and physical presence of their premises in the market. The Firm doing business on papers and labels only will not be enlisted. Information needed for Enlistment/Registration may be collected on the application format as per appendix-II.
- 11.1.8 Purchases upto Rs. 15,000 may be made from any firm in the local market without inviting quotations provided the Purchase Officer authorized by the Director Finance recommends the purchase and certifies that the item(s) are being procured at the lowest market rates. The condition of enlistment of firms will not apply to purchases upto Rs. 15,000/-.

- 11.1.9 Purchases valuing between Rs. 15,000 and Rs. 50,000 may be made by the Purchase Committee from any firm in the open market after a survey. The Purchase Committee shall ensure reasonableness of unit rates and quality of supplies.
- 11.1.10 Purchases between Rs. 50,000 and upto Rs. 1,00,000 shall ordinarily be made on the basis of at least 3 quotations invited by the Director Finance/Secretary Purchase Committee from enlisted suppliers. In case quotations are invited from several firms but response is poor, and only one or two quotations are received, purchase may be made from the lowest bidder. When there is no response, the purchase may be made from any enlisted firm through direct negotiation by the Purchase Committee with prior permission of the Director Finance. The Convener, Purchase Committee will certify that the purchase has been made at the minimum available market rate.
- 11.1.11 When the amount of expenditure involved is above Rs. 1,00,000 and the number of quotations invited must not be less than three for which the requirements must be advertised and sealed tenders/quotations obtained through open tender from the enlisted firms.
- 11.1.12 If the purchase involves a proprietary item of required specifications available only from an authorized dealer or manufacturer, it can be purchased directly with prior approval of the Vice-Chancellor without calling quotations. However, if the article is available with more than one dealer at competitive rates, quotations/tenders shall be invited in the usual manner.
- 11.1.13 Quotations should be obtained from sole distributors and manufacturers, as far as possible to ensure quality supply at competitive rates.
- 11.1.14 In case rates quoted are higher than rates of last purchase, efforts should be made to place repeat orders.

11.2.0 Tenders and Quotations

11.2.1 The Director Finance shall at least 7 days before entering into any supply contract float public notice of tender. The Vice-Chancellor may accept any of the tenders so recommended by the Director Finance or the Convener Purchase Committee as the most advantageous, provided that:

- i. If the lowest tender or all tenders received in pursuance of the public notice is rejected, the reasons for doing so shall be recorded;
- ii. The Vice-Chancellor may, in case of emergency or urgency, invite gallop tenders or dispense with condition of inviting tenders and enter into contract with any person/firm for the execution of any work or the provision of any supply with due regard to the quality of work, supplies and speedy execution of the contract.

11.3 Valid Tenders and Quotations

11.3.1 No tender shall be deemed a valid tender unless:

- i. It is sealed.
- ii. It is deposited in the Tender Box before the last date/time stipulated in the tender documents.
- iii. It is accompanied by earnest money/call deposit and Bank Guarantee equal to two percent of the amount of tender in the form of pay order or demand draft.
- iv. No late call deposit shall be accepted for any tender after the tenders are opened.

11.3.2 The Vice-Chancellor, may in special cases, for reasons to be recorded in writing waive off the conditions regarding the deposit of earnest money and call deposits. Security retained in the past equal to the amount of call deposit

if available with the University the authorities may accept it as a substitute of call deposit.

11.3.3 All sealed tenders/quotations shall be opened by the Director Finance at the place and time specified in the public notice in the presence of the Convener Purchase Committee and such suppliers/contractors as may wish to be present. The Convener and members of the Committee shall affix their signatures and date on every tender/quotation so opened. The lowest tender/quotation shall be noted on the record forthwith.

11.3.4 A comparative statement of rates shall be prepared by the Secretary of the Committee through Purchase/Store Officer and submitted to the Vice-Chancellor (or any other competent authority) along with recommendations of the Committee, for seeking approval of rates and obtaining sanction of the amount involved. The Vice-Chancellor may or may not approve the recommendations of the Purchase Committee made about any firm for purchase/procurement of any kind of stores. When approval is accorded by the competent authority the Directorate of Finance shall issue financial sanction showing the amount involved, the rates approved, and the head of expenditure to be charged.

11.3.5 A formal deed of agreement shall be executed between the University and the contractor(s) where the circumstances so demand. Formal agreements shall ordinarily be executed if it is a condition of tender:

11.3.6 All purchase agreements by or on behalf of the University shall be signed by the Director Finance or Purchase Officer (if authorized by Director Finance) and attested by two witnesses. It shall bear the seal of the University and shall be executed in such manner as would bind him if it were made on his own behalf and may in like manner and form be varied and discharged.

11.3.7

Agreements shall be executed on stamp paper of appropriate value and shall, where necessary, be registered under the law for the time being in force for the registration of documents.

CHAPTER-XII

Purchase Committees, Receipt of Stores and Payment of bills12.1 Central Purchase Committee.

12.1.1 The University may have a Central Purchase Committee formed by the Vice-Chancellor to assist the University authorities in the purchase of items referred to it which may make recommendations in the procurement of such stock and non-stock items for the University. The Director Finance shall propose and recommend names for the Committee consisting of the following officials of the University:

12.1.2 One Professor Convener

12.1.3 Two teachers or Officers working in any department or office of the University Members

12.1.4 One Member ex-officio from department/campus concerned Chairman/Head of the department/section/Incharge Officer of the campus for which the items are being purchased shall be the Ex-Officio member. He may, however, nominate any other senior teacher/officer of his department/campus

12.1.5 One Ex-Officio Member Secretary The Director Finance shall be the Ex-Officio Member Secretary. He may require any officer of his Directorate to assist the Committee during any of its deliberations.

12.1.6 The term of the Committee shall be one year. The Vice-Chancellor has the authority to dissolve it at any time during its term and constitute a new Committee for the remaining period or extend the term of a sitting Committee for any period.

12.2 Spot Purchases

12.2.1 Spot purchase should not be adopted as a normal or routine practice for purchases beyond the value of Rs. 50,000/- in the University; which may be

allowed only in unavoidable circumstances.

- 12.2.2 In unavoidable situation the Vice-Chancellor may authorize the Purchase Committee to visit the market and effect spot purchase of stores for the University to the extent of the amount allowed by the Vice-Chancellor. Similarly, the Director Finance may authorize the Purchase Committee to purchase items from the local market valuing upto Rs. 50,000 provided proper sanction from the competent authority has been obtained.
- 12.2.2 The Quorum for spot purchases shall be three members including the Convener. If the purchase is meant for a particular department/campus one of the two members must be the Chairman of the Department/Campus concerned, or his nominee. The Purchase Officer shall invariably accompany the Committee in all purchases as assistant to the Purchase Committee.
- 12.2.3 If due to any reason, the Convener is not in a position to accompany the Committee, he may nominate any of the members to act as Convener for any spot purchases.
- 12.2.4 The Committee may, when allowed by the Vice-Chancellor, visit the market and search for the required items in the market. The term Market means markets/shopping centers and stores situated anywhere in Pakistan.
- 12.2.5 The Purchase Committee shall carry out a survey of available products in the market, study the supply position, prepare statement of comparative rates prevailing in the market, determine the quality of products and their brand and specifications. The Committee, after satisfying itself as to rates, quality and specifications of the product, may place orders with any supplier.
- 12.2.6 If the Committee has been sanctioned an "Advance" for such purchases, it shall have the authority to make full payment after deduction of taxes etc., on the spot to the suppliers against delivery of goods or services after obtaining proper bills and cash memos covering the amount paid.

- 12.2.7 When goods are received in the University, normal procedure for stock-taking and issuance shall be adopted as prescribed under these Statutes.
- 12.2.8 After completing the process of delivery to stores, the Convener Purchase Committee shall render full account of expenditure showing the details of items purchased, their rates, total cost, and unspent balance. The unspent amount shall be immediately refunded, and the refund-slip shall be attached and submitted with the vouchers for adjustment of advance.
- 12.2.9 The advance will be adjusted only after it is approved by the Vice-Chancellor or any other competent authority. The adjustments upto Rs. 50,000 may be approved by the Director Finance. Advances above Rs. 50,000 due for adjustment shall be submitted to the Vice-Chancellor for approval.
- 12.2.10 When the adjustment is approved by the competent authority an "Adjustment Voucher" for booking the actual expenditure shall be prepared and submitted to the Resident Auditor. Following approval by the Resident Auditor, an entry to this effect shall be recorded and the expenditure will be posted to the relevant heads of account(s).
- 12.2.11 The rules for calling quotations and adoption of open tender system shall not be applied to spot purchases made by the Purchase Committee of the University in local and national markets, if prior waiver from the competent authority has been obtained.
- 12.2.12 In order to avail themselves of the economies of bulk purchases, the heads of departments/Campuses, sections and hostels etc., shall submit their requirements of stores or fixed assets, consumable at least three months in advance to the Director Finance.

12.3 Departmental Purchase Committees

- 12.3.1 Each department/Campus of the University shall have a

Departmental/Campus Purchase Committee constituted by the Vice-Chancellor, consisting of Chairman/Incharge Officer of the Campus, and two members from the teaching/administrative staff of the Department/Campus. The Purchase/Store Officer of the University or any officer nominated by the Director Finance shall be an ex-officio member secretary of the Committee.

- 12.3.2 The Departmental/Campus Purchase Committee shall arrange purchase of Contingent items out of Contingency Fund of the Department. The Convener of the Committee shall have the authority to purchase any item upto Rs. 1000 without involving other members of the Committee. He shall, however, issue a certificate in each instance that the item(s) were purchased at the lowest and the most economical rate prevailing in the market. A certificate to this effect, if recorded on the face of the cash memo, will be considered sufficient.
- 12.3.3 The Purchases between Rs. 1000 and Rs. 10,000 on a single item may be made in the market by the Departmental/Campus Purchase Committee, following the same procedures as prescribed for the Central Purchase Committee.
- 12.3.4 The Purchases beyond Rs. 10,000 will be referred to the Central Purchase Committee for execution, in which case the Chairman of the Department/Campus Incharge will be an ex-officio member of the Central Purchase Committee.
- 12.3.5 The Requirements above Rs. 1,00,000 will be referred to the Director Finance who may advertise the items, or arrange for their purchase in such manner as is advised and approved by the Vice-Chancellor.

CHAPTER-XIII

13.1 Receipt of Stores.

- 13.1.1 On receipt of consignments in Stores the Purchase Committee shall inspect, count, measure or weigh the items, as the case may be when delivery is taken. Based on the Inspection of the Purchase Committee the Store/Purchase Officer shall certify on Stores Received Note (SRN) that the quantities are as ordered, and their quality is acceptable. The Store Incharge receiving the items shall also certify on the SRN that he has actually received the materials and recorded them in the appropriate Stock Register.
- 13.1.2 In case the goods have been purchased at the request of a specific department, the Store Incharge will immediately inform the requisitioning department and despatch the goods (along with SRN in triplicate) to the Department Head. The requisitioning department will return two copies to the Store Section and retain one copy to document and acknowledge the receipt of goods. On return of SRN from the requisitioning department, the Stores Incharge shall attach one copy to the supplier's bill, and retain the second copy for his record.
- 13.1.3 Each department shall maintain memorandum registers to record receipt and issue of consumable items. Receipts shall be posted based on the Departmental copy of SRNs received along with the goods taken over from the Main Store. These registers will be made available to audit for checking and verification as and when required.
- 13.1.4 For non-stock items, each department shall maintain a Departmental Stock Register in order to exercise effective control over the assets, and to facilitate their physical verification as and when required. Entries into the Departmental Stock Registers shall be made based on copies of Material

Issue Requisitions received from the Store Section. A record of inventory shall be maintained by all the departments showing the number of items received, the number disposed off (by transfer, sale or loss) and the balance of each.

13.1.5 For contingency items a separate register shall be maintained to record receipts, issues, and losses pertaining to contingency of the Department.

13.1.6 If an asset is gifted to the University, it will be treated as a normal incoming consignment. However, name of donor will be noted on the GRN to enable the Finance Directorate to credit the relevant donation account in the General Ledger.

13.2 Payment of Bills.

13.2.1 When the bills are submitted by suppliers for supplies made to the University, the Purchase Officer shall forward the bills to the Accounts Office. The bills shall be supported by:

- i. Copy of sanction issued by the Director Finance on the approval of the Vice-Chancellor or a competent authority.
- ii. Copy of comparative statement confirming the rates and selection of supplier as approved by the Vice-Chancellor or competent authority.
- iii. Copy of Purchase Order signed by authorized officer of the Finance Directorate.
- iv. Stores Received Note and evidence of stock entries.
- v. Evidence of Inspection and acceptance of the items billed.

13.2.2 The Director Finance shall arrange payment from the relevant budget head as advised by the Budget Section, on receipt of bills complete in all respects.

If the amount is within the limits of the original sanction already accorded by the Vice-Chancellor, or any other competent authority, the Director Finance shall be competent to approve and allow Payment without seeking further reference or sanction of the Vice-Chancellor/competent authority.

13.2.3

In case the amount of bill exceeds the original sanction due to certain valid reasons to be recorded on the bill by the Store/Purchase Officer, a revised sanction shall be obtained from the Vice-Chancellor/competent authority.

13.2.4

Security at the rate of 10 per cent of the contract amount shall be deducted from the bills to ensure satisfactory performance by the contractor. The Vice-Chancellor may, however, waive off the condition of retaining security in special and unavoidable cases for reasons to be recorded.

13.3

Stock Records.

13.3.1

The following books shall be maintained in the Store Section of the University:

- i. Stock Registers
- ii. Scrap Registers
- iii. Disposal Registers
- iv. Issue Registers

13.4

Issue of Stock and Physical Verification.

13.4.1

Materials shall be issued from stock for use in the department/campus by the Stores Incharge on the prescribed form presented by a duly authorized official. When materials are issued a written acknowledgement shall be obtained from the officer or his authorized person to whom they are ordered to be delivered or despatched.

13.4.2

Physical verification of all stocks shall be made at least once every year and a certificate of verification of stores (with its results) should be recorded thereon.

13.4.3 Verification must always be made in the presence of the officer responsible for custody of the stores, or a responsible person deputed by him.

13.4.4 All discrepancies, shortages and damages as well as unserviceable stores identified during stock checks shall be reported immediately to the Director Finance. Each instance will be investigated, findings documented and presented to the competent authority for approving write off of losses or order of recovery from those responsible. Full justification and reasons shall be documented and presented to the Resident Auditor before declaring any stock item as unserviceable, damaged or lost.

The following proforma will be used for annual physical verification of Stores.

PHYSICAL VERIFICATION OF STOCK AND STORES _____

Department _____

Year _____

S.No.	Name of Article	Stock Register	Stock in Hand	Page No.	Broken	Damage	Missing	Balance	Cost of Broken missing/ damage items

Signature of Officer

CHAPTER-XIV

14.1 Maintenance and Repairs of Buildings and Infrastructure.

14.1.1 The University shall incur necessary expenditure on the preservation and up-keep of its buildings and structures under the classified head of "University Buildings, Residential Buildings, Hostels and Other Structures and Minor Works. The University's buildings include blocks of class rooms, laboratories, workshops, library, cafeteria, offices and sections. Residential buildings consist of staff residences of all categories of employees and hostels including buildings meant for lodging and boarding of students and teachers. "Other structures" include roads, culverts, pavements, horticulture improvements, utility networks, and other infrastructure which cannot be covered in the three aforementioned classifications. They also include buildings of all categories located in out Campuses of the University.

14.1.2 The Director of Works shall work out and prepare a detailed estimate of quantities of items (B.O.Q) under all classified heads of expenditure, except minor works. The estimates so prepared shall be submitted to the Director Finance who shall examine the proposed estimate of expenditure with budget provision and process it for obtaining, in the first instance, the concurrence and administrative approval of the Vice-Chancellor. After the Vice-Chancellor accords his approval on the file the Director Finance shall notify and issue administrative approval of the same which will be communicated to the Director of Works.

14.1.3 Following issuance of administrative approval by the Director Finance, the Director of Works shall invite tenders for items and quantities approved by the Vice-Chancellor.

14.1.4 Tenders shall be invited in an open and transparent manner through

advertisement in the press.

- 14.1.5 The Vice-Chancellor shall appoint a Works Committee to scrutinise and evaluate tenders received for works, and recommend selection of the most responsive bid.
- 14.1.6 Tenders shall be opened by the Director of Works in the presence of the Works Committee constituted by the Vice-Chancellor. In normal circumstances, the lowest bid shall be selected provided the Committee feels the bidder has the capacity, experience, and expertise to meet his contractual obligations in time.
In case the lowest tender is not recommended for acceptance, reasons should be recorded in writing. In selecting the tender to be accepted, the financial status of the individuals and tendering firms should be taken into consideration in addition to other relevant criteria.
- 14.1.7 Total estimate for works to be executed shall be based on bids received and rates recommended by the Works Committee. Proposals from the Committee will be forwarded to the Director Finance for obtaining specific sanction of expenditure and approval of rates by the Vice-Chancellor. Once the rates are approved and the amount involved is sanctioned, the Director Finance shall issue formal Sanction of Expenditure.
- 14.1.8 On receiving the Sanction of Expenditure, the Director of Works shall issue "Work Order" to the approved bidder and require him to execute formal agreement with the University on stamp paper.
- 14.1.9 The agreement with the selected contractors must be in writing and be signed by the Director of Works and the contractor after its draft is approved by the competent authority. The agreement should state the quantity and quality of the work to be done, the specifications to be complied with, the time within which the work is to be completed, terms and

conditions to be observed, the security to be provided, terms and schedule of payments, advances to be paid, guarantees to be provided, retention to be made and penalties to be imposed. It should contain specific provisions for safeguarding any property of the University entrusted to the contractors.

14.1.10 The terms of contract once agreed should not be varied without the prior written approval of the Vice-Chancellor as recommended by the Works Committee.

14.1.11 Security for due fulfillment of the contract shall invariably be obtained. The security may be in the form of a cash call deposit at the prescribed rate normally adopted in Government contracts for similar jobs. The Vice-Chancellor is, however, empowered to permit or condone deviations from the conditions of call/security deposits in specific cases where such deviations are unavoidable. Reasons for waiver shall be recorded in all instances.

14.1.12 Additions and adjustments to a Work Order must be preceded by a revised estimate accompanied by a full report of the circumstances which rendered it necessary. The Works Committee shall process all amendments to Work Orders issued.

14.1.13 In case a cost or time over run on a sanctioned estimate is foreseen, and there is likely to be an unavoidable delay in the preparation of a Revised Estimate, an immediate report of the circumstances shall be submitted through the Director Finance to the Vice-Chancellor whose sanction will ultimately be required. When a revised estimate is submitted it must be accompanied by a statement comparing the estimate with the original sanction of the Vice-Chancellor, and by a report showing progress made to date, and the revised sanction required including specific revisions in each estimate of cost.

14.2 Contractors' Bills.

- 14.2.1 No payment to any contractor shall be made unless the work carried out has been measured and recorded in the Measurement Book (M.B). Measurements must be recorded in the Measurement Book on the spot by the Director of Works of the University or his nominee. Bills of the contractors shall be prepared on the basis of actual measurements. Director of works shall certify all measurements as correct in the Measurement Book (M.B).
- 14.2.2 The bills and Measurement Book duly signed by the Director of Works shall be submitted to the Director Finance for payment. The Director of Works shall issue a certificate to the effect that measurements, quantities, rates and calculations have been technically checked by him in detail and compared and found correct according to the approved rates and that he thus holds himself responsible for all payments made on this basis by the Director Finance.
- 14.2.3 On receiving the bills, the Director Finance shall process them for payment by first presenting them for pre-audit to the Resident Auditor. Security, income tax and other Government taxes at the prescribed rates and other deductions as the concerned office may intimate shall be retained from the bills. Running bills shall be processed for payment based on the certificate issued by the Director of Works. Final bills must accompany an Inspection and Acceptance Report of the Works Committee.
- 14.2.4 Bills shall be paid by the Directorate of Finance if they are within the limits of the sanctioned amount and estimate approved by the Vice-Chancellor. Further reference to Vice-Chancellor for seeking individual sanctions for each running bill will not be required. If the running bills exceed the sanctioned amount or the approved estimate, it will be necessary to seek specific approval and sanction of the Vice-Chancellor before payment.

Approval of the Vice-Chancellor will be obtained in each instance for payment of all final bills.

14.2.5

The Directorate of Finance shall maintain a contractors' ledger wherein debits and credits on this account shall be recorded.

CHAPTER-XV

15. Development works of Construction and Special Projects

- 15.1 The development Works of construction and special Projects shall be a major head of account. Separate set of books shall be maintained for Development Works and Special Projects to maintain distinction between transactions relating to the Recurring Budget and other funds/grants of the University.
- 15.2 The Vice-Chancellor shall have full powers to accord technical sanction to Estimates of Works prepared for development projects and schemes of the University.
- 15.3 The Vice-Chancellor may appoint consultants, architects and other relevant professionals for consultation and obtaining technical opinion, advice and guidance on important developmental works of the University, and fix their fee and remuneration. Proper codal procedures shall be observed in the appointment such firms.
- 15.4 The procedure for calling tenders and payment of contractor's bills shall be the same as prescribed in Clauses 14.1 to 14.1.13 and 14.2 to 14.2.5 of these Statutes.

CHAPTER-XVI

16. Sale, Disposal and Write Off of Stores.

- 16.1 Prior written sanction of the Vice-Chancellor or of a competent authority shall be obtained to the writing off of losses and deficiencies in Stores and other assets of University.
- 16.2 Stores which are declared to be obsolete, surplus or unserviceable may be disposed off by sale or otherwise, as approved by the Vice-Chancellor or any competent authority.
- 16.3 The Chairman of a department/Provost/Campus Incharge may write off any loss of articles if the amount involved on a single item does not exceed Rs 1000 subject to a maximum of Rs 10,000 in a financial year, with the condition of prior enquiry into the loss.
- 16.4 Assets uneconomical in use or beyond economical repairs shall be transferred to the Main Store for disposal. A Fixed Assets Retirement Advice will be prepared by the transferring department in triplicate and sent to the Store along with the article. The Store Section will acknowledge receipt of the article on the Advice; return one copy to the department concerned, and despatch the second copy to the Director Finance. The transferring department will delete the item from its Departmental Stock Register. The Main Store shall maintain a Scrap Register to keep track of unserviceable articles available for sale.
- 16.5 When any assets are to be disposed off, the Survey Committee appointed by the Vice-Chancellor shall supervise the process of disposal. The mode of disposal (viz tender, auction, sale to staff) shall be decided by the Committee. The Committee shall prepare a statement of bidders with their

rates and recommend the highest bid to the Vice-Chancellor for approval.

16.6 Authority of approval rests with the Vice-Chancellor for assets valuing upto one million rupees. If the value of assets exceeded beyond one million rupees, approval shall be granted by the Syndicate.

16.7 If the Vice-Chancellor is satisfied with the procedure, codal requirements and prevailing sale price, he may, in anticipation of the approval of the Syndicate, allow the disposal of assets valuing over one million rupees. A case for disposal shall, however, be prepared and placed before the Syndicate in its next meeting for obtaining final approval. A Disposal Advice shall be prepared and submitted to the Directorate of Finance to delete the asset from as the Fixed Assets Register.

CHAPTER-XVII17. Audit and System Controls.

- 17.1 The accounts of the University shall be maintained on double entry system in conformity with generally accepted Accounting Standards.
- 17.2 No expenditure shall be made from the Funds of the University (excluding private deposits) unless a bill for its payment has been pre audited by the Resident Auditor of the University appointed by the Government of NWFP.
- 17.3 The accounts of the University shall be audited once a year in conformity with these Statutes by Government Auditors appointed by the Auditor General of Pakistan or the Director General, Audit NWFP. The Director Finance (if need be) may appoint a firm of Chartered Accountants to conduct system audit of Accounts of the University.
- 17.4 The observations of the Government Auditors, together with such annotations as the Director Finance may make shall be presented to the Syndicate. The Syndicate shall be the final competent authority to settle the paras raised by the auditors in the Audit Note or drop them or order further necessary action thereon. For this purpose the Syndicate may constitute a "University Audit and Accounts Committee" on the pattern of Departmental Accounts Committee (DAC) with membership from the Auditors and delegate its powers to the Committee in the light of Clause 15(2)(w) of the University Ordinance.
- 17.5 The Annual Statement of Accounts of the University signed by the Registrar and the University Auditors (Resident auditor of the Government of NWFP) shall be submitted to Government within Six months of the closing of the financial year.

Handwritten notes at the top of the page: "The record of financial transactions and accounts of the University shall be maintained and preserved by the concerned section of the Finance Directorate for ten years if the annual Audit of the same period has been conducted by the Government Auditors in conformity with these statutes. Record of Non-audited year, if any, shall however, be preserved upto 25 years."

17.6 The record of financial transactions and accounts of the University shall be maintained and preserved by the concerned section of the Finance Directorate for ten years if the annual Audit of the same period has been conducted by the Government Auditors in conformity with these statutes. Record of Non-audited year, if any, shall however, be preserved upto 25 years.

17.7 The Finance Directorate and other allied functionaries shall adopt and comply with policies, systems, procedures, formats and reports prescribed in the approved Accounting Manual and Financial Statutes of the University.

Handwritten note: "The record of financial transactions and accounts of the University shall be maintained and preserved by the concerned section of the Finance Directorate for ten years if the annual Audit of the same period has been conducted by the Government Auditors in conformity with these statutes. Record of Non-audited year, if any, shall however, be preserved upto 25 years."

17.8 A "System and Compliance Section" working under the Deputy Director System and Compliance in the Finance Directorate, reporting to Director Finance, shall independently oversee and report on the enforcement of prescribed Accounting System and Financial Statutes and procedures of the University.

17.9 The System and Compliance Section shall apprise and report on the extent to which accounts and records are being maintained by the Finance Directorate, Works Directorate, teaching departments, hostels, offices, stores, campuses etc. in conformity with the Accounting Manual and Financial Statutes and shall report all deviations to the Director Finance who may report onward to the Vice-Chancellor.

17.10 The System and Compliance Section shall investigate cases referred to it and shall make recommendations to the Director Finance on the optimal course of action to be followed, or taking up the matter with the Vice-Chancellor or any other competent authority. The Section shall follow-up on queries raised and shall report unsettled cases with suggestions to the Director Finance on the appropriate course of action.

17.11 The System and Compliance Section shall also advise the Director Finance

on audit paras raised by the Inspection Team of the Auditor General/Director General Audit NWFP and prepare annotations to the audit reports.

17.12 The System and Compliance Section, in consultation with the Resident Auditors, shall scrutinize and certify the Financial Statements of the University and notes thereto prepared by the Directorate of Finance as envisaged in the Accounting Manual.

17.13 The System and Compliance Section, apart from its own audit/review shall also determine whether:

- a. Expenditure control has been maintained;
- b. Expenditures have been incurred within the budgetary provision;
- c. Budget variances are being determined and explained on monthly basis;
- d. Payments are being made in accordance with applicable rules;
- e. Advances are being recorded and settled properly;
- f. Income, Tax Rules are being complied with;
- g. Posting to books of accounts are upto date;
- h. Bank reconciliations are being prepared on monthly basis for all bank accounts;
- i. Purchases are being made within limits of delegated financial powers and budgetary provisions;
- j. Revenues are being realized as due;
- k. The University's assets are being verified physically at least on annual basis;
- l. Stock transactions are being properly valued and documented;
- m. Telephones, vehicles and medical facilities are being extended within the policy framework and financial limits;
- n. Personal use of official facilities are being paid for at rates fixed by the University;
- o. Log Books are being maintained for all vehicles and operating costs are reasonable;

- p. Appointments of new staff are approved by the competent authority and are within the sanctioned strength;
- q. Payroll is reconciled with the previous month and all personnel changes are documented through formal sanctions;
- r. Service Books of employees are verified annually through pay bills;
- s. Pension cases are finalised within two weeks of retirement;
- t. *if any other action required under the rules*

NWFP, UNIVERSITY OF ENGINEERING AND TECHNOLOGY, PESHAWAR.

Budget Estimates AssessmentFinancial Profile

Income / Receipt	Actual for Nine months	Revised for Current year	Budget Estimates for the esuing year
a. Grants.			
i. Federal Government (Regular)			
ii. Supplementary Grant			
iii. Provincial Government			
iv. Grant for Promotion of Research			
v. Donations			
vi. Any other Grant			
Sub Total:			
b. Income from Own Resources			
c. Income from Self-Financing			
Sub Total:			
Total Income:			
Expenditure			
a. Pay and Allowances			
b. Other Charges			
c. Research			
Total Expenditure			
Suprlus(+)/ Deficit (-)			

Classified
1/1/2020

0'0000	Establishment Charges	Actual for Nine months	Revised for Current year	Budget Estimates for the esuing year
010000	Pay of Officers			
01101	Basic Pay of Officers			
01103	Special Pay of Officers			
01105	Qualification Pay of Officers			
	Sub Total			
12000	Pay of Staff.			
01201	Basic Pay of Staff.			
01203	Special Pay of Staff			
01205	Qualification Pay of Staff.			
	Sub Total			
	Total Pay (A)			
20000	Regular Allowances			
02100	Senior Post Allowance			
02200	House Rent Allowance			
02300	Conveyance Allowance			
02700	Washing Allowance &			
02800	Dress Allowance			
	Sub Total:			
02900	Other Regular Allowances			
02901	Hiji Allowance			
02907	Medical Allowance			
02914	Entertainment allowance			
02916	Computer Allowance			
02918	Orderly Allowance			
02917	Extra Duty Allowance			
02920	Dusting Allowance			
02925	Provost/Warden/Proctors Allowance			
02927	Gun Allowance			
02928	Deputation Allowance			
02929	Deanship/Chairmanship Allowance			
02930	Technical Teaching Allowance			
02931	Adhoc Relif			
02932	Cost of Living Allowance			
02933	Special Addl Allowance			
0 2934	Any other Relief/Allowance announced by the Govt. from time to time			
	Sub Total			
	Total Regular Allowances(B)			
	G.Total (A+B)			

		Actual for	Revised for	Budget Estimates
		Nine months	Current year	for the esuing year
03000	Other Allowances			
03100	Overtime Allowance to Drivers			
03200	Night Duty Allowance			
03300	Honorarium			
03400	Medical Charges (Hospitalization etc)			
03700	Daily Wages/Contingent Staff			
03800	Pension Contribution of officers taken on deputation (Paid to their parent deptts).			
03903	Provident Fund (Interest) (Not applicable in pensionable deptts).			
03904	Group Insurance			
03905	Leave Encashment (in lieu or LPR)			
	Total Other Allowances: (C)			
	Grand Total of Establishment Charges (A) + (B) + (C)			

Detail of Other Charges		Actual for Nine months	Revised for Current year	Budget Estimates for the esuing year
10000	Purchase of Durable Goods			
11000	Transport			
20000	Machinery & Equipment			
30000	Furniture & Fixture			
40000	Livestock			
50000	Sports Material			
60000	Others (To be specified)			
70000	Pre-Investment Project Analysis			
71000	Feasibility Studies (Seminar & Conference)			
72000	Research			
73000	Exploratory Operations			
74000	Surveys			
80000	Construction of Works			
81000	Irrigation Works			
81100	Main Canal			
81200	Feeder Canal			
81300	Tertiary and other Subsidiary Links			
81400	Others			
82000	Embankment and Drainage Works			
82100	Main Embankment			
82200	Misc. Embankment			
82300	Drainage			
82400	Others			
83000	Buildings and Structures			
83100	Office Buildings			
83200	Residential Buildings			
83300	Hostels			
83400	Structures			
83500	Others			
	TOTAL (A)			
90000	Repari & Maintenance of /Durable Goods and Works			
91000	Transport (Maintenance)			
92000	Machinery and Equipment			
93000	Furniture and Fixture			
94000	Buildings and Structures			
94100	Office Buildings			
94200	Hostels			
94300	Gardens (Plantation Environment)			
94400	Others			
94500	Structures			
95000	Roads and Resurfacing			
95100	Irrigation			
95110	Main Canal			
95120	Feeder canal			
95130	Tertiary & Other Subsidiary Links			

45900	Others			
46000	Embankment and Drainage			
46100	Main Embankment			
46200	Misc. Embankment			
46300	Drainage			
49000	Others			
	TOTAL (B)			
50000	Commodities and Services			
51000	Transportation			
51101	Travelling Allowance Govt. Servants (TA/DA)			
21102	TA/DA to other than Govt. Servants			
51200	Transportation of Goods (Freight, Cartage and Cooley Charges)			
51300	P.O.L Charges (Staff Cars, Motor Cycles, Buses etc.			
51400	Conveyance charges (Staff late sitting)			
51900	Study Tours			
52000	Communication			
52100	Postage and Telegraph			
52200	Telephone & Trunk Calls + Fax/Internet			
52300	Telex and Teleprinter			
52400	Courier and Pilot Services			
52900	Other (Specify). Fax Services			
53000	Utilities			
53100	Gas			
53200	Water			
53300	Electricity			
53400	Hot and Cold Weather Charges			
54000	Office Stationery			
55000	Printing and Publications			
56000	Newspapers, Periodicals, Books, Magazines & Research Journals etc.			
57000	Uniforms and Liveries			
58000	Rent, Royalties, Rates & Taxes			
58100	Rent for Office Buildings			
58200	Rent for Residential Buildings (Hiring and Requisitioning of Houses for Employees)			
58300	Rent for Student Hostels			
58400	Rent other than on Buildings (To be specified)			
58500	Royalties			
58600	Rates and Taxes			
58900	Bank Charges deducted by banks on cheques and transfer of grants etc.			
59000	Other Expenditure on Commodities & Services			
59100	Payment to Govt: Deptt for Services Rendered (Audit Fees)			
59200	Essay Writing and Copy Rights			
59300	Law Charges			
59400	Fairs, Exhibitions & Other National			

	Celebrations			
59500	Publicity and Advertisement Charges.			
59600	Audit Fee of Commercial Auditors			
59700	Cost of State Trading			
59701	Seed/Feed (Plantation)			
59704	Fertilizer			
59705	Medical Stores			
59706	Coal			
59800	Contingencies & General Supply			
59803	Payment of Interest/Mark up to Bank			
59901	Chemicals and Glassware			
59902	Laboratory Expenses			
59903	Other Stores (To be specified) Misc. Store)			
	TOTAL (C)			
60000	Transfer Payments.			
61000	Interest on:			
61100	Permanent Debt (Domestic)			
61200	Permanent Debt (Foreign)			
61300	Floating Debt			
61400	Unfunded Debt			
61500	Other Obligations (e.g. Depreciation and Deposits of Income Tax)			
61600	Unforeseen and Spl: demands			
63000	Write off of Loan/Advances/Others			
64000	Grants to			
64100	Provinces			
64200	Pakistan Engg: Council Fee.			
64300	Financial Institutions (Sub:to Schools)			
64400	Non-Financial Institutions			
64900 (I)	Other (to be Specified) Labs: & Vehicles			
(II)	P.E.C Annual Fees			
65000	Scholarships, Bounses & Other Awards			
65100	Merit Scholarships/Fellowships			
65200	Scholarships and Stipends Other than on Merit.			
65300	Remuneration to part time teachers (M.Sc.)			
65400	Cash Reward for Meritorious Services			
65900	Others (Gold Medals & Prizes)			
66000	Superannuation Allowance & Pension (Pension Fund)			
66100	Superannuation Retiring & Compensatory Pension (Transfer to Pension Fund).			
66200	Commuted Value of Pension			
66300	Gratuity Value of Pension			
66400	Other Pension (e.g. Pension granted to the family of National Heroes)			
66500	Gratuities (e.g. Gratuity when pension is not mature) (Gratuity Fund)			
67000	Entertainment and Gifts			
68000	Technical Assistance to other Countries			

68100	Expenditure on Foreign Trainees in Pakistan			
68200	Contribution to various International Agencies (To be specified)			
69000	Other Transfer Payments			
70000	Investment			
71000	Financial Institutions			
72000	Non-Financial Institutions			
73000	Contributions to International			
80000	Loans and Repayments			
81000	Loans to Provinces			
82000	Loans to Local Bodies			
83000	Loans to Financial Institutions			
84000	Loans to Non-Financial Institutions			
85000	Loans to Government Servants			
85100	House Building Advance			
85200	Motor Car Advance			
85300	Motor Cycle/Scooter Advance			
87000	Repayment of Loans (Domestic)			
88000	Repayment of Loans (Foreign)			
89000	Other Repayments			
	TOTAL (D)			
90000	Miscellaneous Expenditure			
91000	Contribution and Subscription (To be specified)			
92000	Delegations Abroad			
93000	Hajj			
94000	Loss on Exchanges			
95000	Secret Service Expenditure			
96000	Conferences/Seminars/Workshops/Symposium			
97000	Conduct of Examinations.			
ii.	Convocation Expenses			
	TOTAL (E)			
	Grand Total (BF-108)			
	Grand Total (BF-106)			
	Grand Total (BF-106 and BF-108) (Establishment Charges plus Other Charges			

APPENDIX-II

NWFP UNIVERSITY OF ENGINEERING & TECHNOLOGY, PESHAWAR
DIRECTORATE OF FINANCE

APPLICATION FOR REGISTRATION/ENLISTMENT AS SUPPLIER

1. Name of Firm: _____

2. The status of the Firm
 - a) Proprietorship
 - b) Partnership (Registered/Unregistered)
 - c) Private Limited Company
 - d) Public Limited Company

3. Address:
Head Office: _____
Factory: _____

4. Telephone(s)
Head Office: _____
Factory: _____

5. Fax No.(s)
Head Office: _____
Factory: _____

6.
 - a. Email: _____
 - b. Web Site: _____

7. Branches, (if any)
Address: _____

8. Names of Bankers with Address: _____

9. National Tax No. _____
10. Sales Tax Registration No. _____
11. Name of Directors/Partners/
Proprietors with their National
Identity Card No. _____
12. Brief Description of the Nature
and Volume of Business _____
13. A copy of Articles and
Memorandum of Association
of firm/Partnership Deed _____
14. Audited financial statement
for last 3 years _____
15. List of projects completed during
last 3 years and in hand along
with the names of client, name
of consultants, location, cost,
completion time, etc., along with
2 years work orders _____
16. Details of plant, woodworking
and other machinery, scaffolding,
testing equipment and other
small tools and plants etc. _____
17. Documents to substantiate
Financial Soundness _____
18. Affidavit that the applicant
firm is not black listed and/
or disqualified by any
Government/Semi Government
Department _____

19. Registered as approved suppliers with the following Organizations (Attach list if required)

No.	Name of Organization	Date of Registration	Description of Items (List enclosed)

20. Membership of Chamber of Commerce or any other trade Association.
(Give details and Membership No.)

- a) _____
- b) _____
- c) _____
- d) _____

21. Status of following facilities (Give brief comments for each)

- * First Aid: Yes/No
- * Industrial Safety: Yes/No
- * Fire Fighting: Yes/No
- * Quality Assurance: Yes/No
- * ISO Certification: Yes/No
- * Comments:

22. Declaration:

We hereby declare that the particulars furnished above are correct to the best of our knowledge and belief and we understand that any misstatement therein if and when discovered shall render us liable to instant disqualification as your supplier apart from any other action as may be called for under the law.

Applications without full particulars as asked will be liable to be rejected immediately. If any information furnished by the contractors is at any time, found to be false, the contract, if awarded, will be liable to be canceled in addition to any other action against the contractors/firms.

Name of Signatory _____

Designation _____

I.D. Card No. _____

Applicant's Signature, Designation
with full Official Seal

22. Declaration:

We hereby declare that the particulars furnished above are correct to the best of our knowledge and belief and we understand that any misstatement therein if and when discovered shall render us liable to instant disqualification as your supplier apart from any other action as may be called for under the law.

Applications without full particulars as asked will be liable to be rejected immediately. If any information furnished by the contractors is at any time, found to be false, the contract, if awarded, will be liable to be canceled in addition to any other action against the contractors/firms.

Name of Signatory _____

Designation _____

I.D. Card No. _____

Applicant's Signature, Designation
with full Official Seal