

HIGHER EDUCATION COMMISSION

(Financial Rules)

The Higher Education Commission has been established through an Ordinance NO.LIII of 2002 for the improvement and promotion of higher education, research and development in Pakistan. The Commission has been entrusted powers for performing functions enunciated under section 10, and may make rules under section 21 for carrying out the purposes of the Ordinance. In exercise of the powers entrusted under section 21, the Commission prescribes following Financial Rules for carrying out business of the Commission economically and efficiently by the authorities responsible for discharging the functions.

Section 1: These rules shall be called the **Higher Education Commission – Financial Rules 2009.**

Section 2: Definitions; - In these rules unless there is anything repugnant to the subject or context:

- (a) "Appropriation" means the assignment to meet specified expenditure of funds at the disposal of the assigning authority;
- (b) "Bank" means the Bank (s) approved by the Commission;
- (c) "Chairperson" means the Chairperson of the Commission;
- (d) "Commission" means the Higher Education Commission;
- (e) "Director Finance" means the Director Finance of the Commission;
- (f) "Director General Finance" means the Director General Finance of the Commission;
- (g) "Executive Director" means Executive Director appointed under Section 6 (2) of the Ordinance of Commission having the status of Ex-Officio Secretary and Principal Accounting Officer as notified under Rule 18 (1) of the Rules of Business of Federal Government;
- (h) "Internal Auditor" means In charge of Audit Section of the Commission;
- (i) "Finance Planning Committee" means the Finance Planning Committee constituted by the Commission;
- (j) "Fund" means Higher Education Commission's Fund;
- (k) "Ordinance" mean Higher Education Commission Ordinance NO.LIII of 2002;
- (l) "Recurring expenditure" means the expenditure which is incurred at periodic intervals".
- (m) "Re-appropriation" means the transfer of funds from one unit of appropriation to another such unit;

- (n) “Month” means the calendar month;
- (o) “Financial Year” means the year beginning on the 1st July and ending on the 30th June following;
- (p) “DAC” means Departmental Accounts Committee;
- (q) “PAC” means Public Accounts Committee;
- (r) “SAP” means Systems Application Products, an Enterprise Resource Planning (ERP) solution deployed in HEC;
- (s) “Register” means and includes SAP generated reports and statements in lieu of register.

Section 3: Functions and Powers of the Commission:

The powers and functions of the Commission have been enunciated under section 10 (1) (a) to (y) of HEC Ordinance 2002, which are reproduced as under:

- (1) For the evaluation, improvement, and promotion of higher education, research and development, the Commission may;
 - (a) formulate policies, guiding principles and priorities for higher education Institutions for promotion of socio-economic development of the country;
 - (b) cause evaluation of the performance of the Institutions;
 - (c) prepare, through consultation with the Institutions, plans for the development of higher education and express its opinion on all matters relating thereto;
 - (d) prescribe conditions under which Institutions, including those that are not part of the State educational system, may be opened and operated;
 - (e) set up national or regional evaluation councils or authorize any existing council or similar body to carry out accreditation of Institutions including their departments, faculties and disciplines by giving them appropriate ratings. The Commission shall help build capacity of existing councils or bodies in order to enhance the reliability of the evaluation carried out by them;
 - (f) advise the Federal Government and the Provincial Government on proposals for the granting a charter to award degrees in both public and private sector;
 - (g) submit to the Federal Government the recurring and development budget for public sector Institutions and allocate funds to public sector Institutions out of bulk financial

provision received from the government and other resources on performance and need basis;

- (h) review and examine the financial requirements of public sector Institutions; approve and provide funds to these Institutions on the basis of annual recurring needs as well as for development projects and research based on specific proposals and performance and while approving funds for a public sector Institution the Commission shall ensure that a significant proportion of the resources of the Institution are allocated to research support and libraries;
- (i) approve projects within the same ceiling as are specified for Department Development Working Party;
- (j) advise Institutions in raising funds from sources other than the Government;
- (k) support the development of linkages between Institutions and industry as well as national and international organizations that fund research and development with a view to enhancing research;
- (l) facilitate the introduction of educational programmes that meet the needs of the employment market and promote the study of basic and applied sciences in every field of national and international importance in the Institutions;
- (m) advise Institutions in ensuring a proper balance teaching and research;
- (n) cause to be set up testing bodies or designate any existing body for the purpose ;
- (o) determine the equivalence and recognition of degrees, diplomas and certificates awarded by Institutions with in the country and Institutions;
- (p) develop guidelines and facilitate the implementation of a system of evaluation of performance of faculty members and Institutions;
- (q) provide guidelines as regards minimum criteria and qualifications for appointment, salary structure in consultation with the Finance Division and other terms and conditions of service of faculty for the adoption by individual Institutions and review its implementation;
- (r) take measures, including the allocation of funds, for the establishment of fellowships, scholarships, visiting professorships programmes or any other programme, in addition to assistance of similar programmes of Institutions; and facilitate greater mobility of faculty through national and international contacts;

- (s) set up committees comprising national and international experts in various disciplines to advise the commission on its affairs;
 - (t) promote formal links between Institutions in the country to make the most effective use of experience and specialized equipment and promote national and international linkages with respect to knowledge sharing collaborative research personnel exchange and cost sharing;
 - (u) encourage; support and facilitate training programs, workshop and symposia;
 - (v) guide Institutions in designing curricula that provides a proper content of basic sciences, humanities, engineering and technology in the curricula of each level and guide and establish minimum standards for good governance and management of Institutions and advise the chancellor of any institution on its statutes and regulations;
 - (w) establish an endowment fund for higher education with contributions from governmental as well as non-governmental resources;
 - (x) collect information and statistics on higher education and Institutions as it may deem fit and may cause it published; and
 - (y) perform such other functions consistent with the provisions of this Ordinance as may be prescribed or as may be incidental or consequential to the discharging of the aforesaid functions.
- (2) The Commission, under section 4(2) of the Ordinance, is a body corporate having perpetual succession and a common seal with powers, subject to provisions of this Ordinance, to acquire, hold and dispose of property, both movable and immovable, and shall by the said name sue or be sued. As such, the Commission shall exercise all powers including the following:-
- (a) to hold, control and administer the property, assets, resources and funds of the Commission;
 - (b) to govern and regulate the finances, accounts and investments and for that purpose to appoint such agents as it may think fit;
 - (c) to consider the annual report, the annual and revised budget estimates and to advise thereon, and to assent re-appropriation of funds from one major head of expenditure to another and to lay down guidelines or rules of business dealing with financial matter;
 - (d) to consider audit reports on the accounts and give advice, instructions and settle Para;
 - (e) to transfer and accept transfer of moveable or immoveable property;

- (f) to approve, carry out, vary or cancel contracts;
- (g) to create professional, administrative and such other posts on the recommendation of the Finance Planning Committee as may be required to carry out functions of the Commission;
- (h) to consider and appoint officers on the recommendation of the selection board as per clause 12(1) of the ordinance;
- (i) to cause proper books of account to be kept for all sums of money received, expended and for the assets and liabilities of the Commission;
- (j) to invest any money belonging to the Commission including any unapplied income in any manner it deems fit and may withdraw from such investment;
- (k) to receive and manage any property transferred, and grants, bequests, trusts, gifts, donations, endowments and other contributions made to the Commission;
- (l) to administer any funds placed at the disposal of the Commission for the specified purposes;
- (m) to regulate, determine and administer all other matters concerning the Commission and to this and exercise all other powers not specifically mentioned in these rules;
- (n) to delegate any of its powers to an Authority or Officer or a Committee or Sub-Committee; and
- (o) to perform such other powers consistent with the provisions of HEC Ordinance 2002 as may be prescribed or as may not be prescribed or as may be incidental or consequential to the discharging of the functions.

Section 4: Administration of Funds:

- (1) The Commission shall have a Fund to which shall be credited all grants and contributions made by the:
 - (a) Federal Government
 - (b) Provincial Governments
 - (c) Other Organizations, donor agencies & by any person or authority
 - (d) Income of the Commission.

and out of which shall be disbursed the grants and other expenditure to be made and incurred by the Commission.

- (2) **Disbursement:** The funds shall be utilized for Higher Education Commission and for the purposes as laid down in its Ordinance.

- (3) No money can be drawn from the account, unless authorized against the approved budgetary allocations under development projects or approved recurring heads of expenditure for HEC programs including its Secretariat. The Commission or the delegated authority shall approve allocation of funds to development and recurring needs of the public sector higher education institutions out of bulk financial provisions received from the government and other resources in term of section 10 (g) of HEC ordinance.

Section 5: Budgeting of HEC Programs and its Secretariat:

- (1) HEC Budget for its programs and secretariat shall be prepared by the authorized officer for each financial year under the supervision of the Executive Director and shall be presented before the Finance Planning Committee for its consideration and recommendation to the Commission
- (2) The Commission shall consider and approve the budget on the recommendations of the Finance Planning Committee after affecting an amendment, if necessary.
- (3) The Commission may create, up-grade, re-designate, and abolish posts on the recommendation of the Finance Planning Committee.
- (4) The Executive Director is authorized to approve expenditure, if the amount allocated under a particular head exceeds the budgetary provision by re-appropriation according to laid down rules/procedures within the delegated powers.

Section 6: Financial Powers of authorities.

- (1) The Executive Director (PAO) shall have all the financial powers as specified in Appendix 'A', which has been delegated to the Principal Accounting Officer by the Federal Government under para 8 of System of Financial Control and Budgeting notified by Finance Division, vide O.M # F.3(2)Exp.iii/2006 dated 13th September, 2006. These powers shall be exercised mutatis mutandis keeping in view HEC being the autonomous body.
- (2) Unless otherwise indicated specifically in the order conveying sanction, a sanction issued by a competent authority has effect from the date of orders conveying the sanction.
- (3) A sanction for any fresh charge which has not been acted on for a year must be held to have lapsed, unless it is specially renewed.
- (4) The sanctioning authority under these rules may delegate all or any of its powers to an officer of relevant and appropriate rank of the commission with the approval of Commission.

Section 7: System of Accounts and its Administration:

- (1) **System of Accounts:** The accounts of Higher Education Commission shall be maintained in accordance with **Higher Education Accounting Procedure 2006**, approved by the Auditor General of Pakistan in consultation with the Controller General of Accounts.
- (2) **Other Accounts:** The Commission shall keep and operate bank accounts for employees' funds e.g. Pension, General Provident Fund, Benevolent Fund, Gratuity Fund, Projects and Programs being executed by HEC.
- (3) All Government receipts through AGPR will be reconciled with AGPR regularly.

Section 8 off General Rule's covering receipts, expenditures, defalcation and write-off losses:

- (1) All sums payable to the Commission shall be deposited either direct with the Bank of the Commission or sent by money order to the Director Finance or by means of a Crossed Bank Draft.
- (2) All moneys received in the Commission's office shall be acknowledged on the SAP generated receipt/prescribed receipt, under the signature of the Accounts Officer/ ADF/DDF. All transactions to which any Officer or servant of the Commission, in his official capacity is a party must without any reservation be brought to the accounts in the General Cash Book and other subsidiary registers under the signature of the Director Finance.
- (3) The funds of the Commission shall be deposited in the Banks approved for the purpose by the Commission. The Accounts shall be operated jointly by the officers authorized by the Executive Director. Surplus funds may be invested in profitable and safe manner.
- (4) Any person having a claim against Commission shall present a voucher in ink in the prescribed form duly receipted and stamped.
- (5) All bills presented for payment shall be examined by the Accounts Officer/ADF/Deputy Director Finance who shall, if the claim is admissible, covered under approved budgetary head, the authority good, the signature true and in order and the receipt a legal quittance, make an order to pay on the bill and submit it for the signature of the Director Finance. The order shall specify the amount payable both in words and figures.
- (6) Fractions of rupees less than fifty paise's shall be ignored and those equal to or above fifty paise's shall be rounded off to the nearest rupee, while making payment of bills.

- (7) Payment shall ordinarily be made by crossed cheque or bank transfer letter.
- (8) The cheque books shall be kept under lock and key and in the personal custody of the authorized officer. All the cheques in new cheque books shall be counted and a certificate to that effect shall be recorded by the Director Finance.
- (9) When a cheque is cancelled, the fact of the cancellation shall be recorded on the counterfoil of the cheque, and also across the payment order on the bill or voucher and necessary reversal entry recorded in SAP.
- (10) Cancelled cheques shall be carefully preserved until the accounts for the period have been audited which shall be destroyed by the Internal Auditor who shall certify on the counterfoil of the cheque that the cheque has been destroyed.
- (11) If a cheque is cancelled before the general cash book is closed for the day of issue, the entries in the cash book and any other register in which the item may have been posted shall be struck out in red ink under the initials of the Director Finance/reversed in SAP. When the cheque is cancelled after the cash book has been closed the amount shall be adjusted by minus entries in the registers/SAP in which the transaction may have been entered.
- (12) If a cheque is lost or destroyed, an intimation of the fact shall be given at once to the Bank and its payment shall be stopped. If a fresh cheque is issued, its number and date shall be quoted against the original entries in the relevant registers and note shall be made on the counterfoil of the fresh cheque/SAP as follows:

"Issued in lieu of cheque No. _____
dated _____ lost/destroyed

- (13) When any defalcation or loss of the Commission's money or property is discovered, an enquiry shall be initiated at once by the Director Finance and Internal Auditor who will move the Executive Director. The Director Finance shall submit a report after full enquiry to the Executive Director stating the steps taken to recover the loss. The irrecoverable balance of the sum embezzled may be written off under the orders of the Commission.
- (14) The loss of articles may be written off under the order of Executive Director, if the cost does not exceed Rs. 1,000,000/- and the Commission, if the cost exceeds this limit.
- (15) All advances paid by HEC shall be recorded in register of demand/ SAP, and the Accounts Officer / AD/ Deputy Director Finance and the Director of Finance shall see that proper recoveries are made.

- (16) At the end of each month, the monthly accounts shall be compiled and reconciled with the bank accounts. The bank reconciliation statement will be prepared accordingly.
- (17) All items of receipts and expenditure recorded in the cash book shall be carried over to the relevant classified ledgers of income and expenditure.
- (18) All Vouchers shall be numbered serially and filed in a separate file/folder for each month.
- (19) For urgent petty expenditure, the various officers may be allowed imprest.
- (20) The cost of purchase of a stamped paper for executing security bond by an employee shall be paid from the HEC Funds if it was drawn in the interest of the Commission.
- (21) Where HEC Financial rules are silent, relevant federal government rules may be effective, mutatis mutandis.

Section 9: Audit of Higher Education Commission:

- (1) The accounts of the Commission shall be audited by the Auditor General of Pakistan or his authorized representative.
- (2) Notwithstanding the audit provided for in sub-rule (1) of rule 9, accounts of the Commission shall also be audited by an Auditor or Auditors who shall be Chartered Accountants with the meaning of the Chartered Accountants Ordinance, 1961 (XII of 1961) which shall be appointed by the Commission.
- (3) The Commission shall, in addition to the audit under sub-section (1) and (2) of rule 9, cause pre-audit to be carried out as **Internal Audit**. No expenditure shall be made from the funds, unless the bill for its payment has been audited by the Internal Auditor
- (4) The internal audit shall be under the direct supervision of the Executive Director (PAO) and shall be responsible for:
 - (a) The work relating to PAC, DAC and audit observations on Appropriation Accounts and Audit Reports, ensuring compliance with the PAC observations and recommendations. It assists the Principal Accounting Officer, prepares necessary briefs for PAC/DAC and attend the meetings of the PAC and DAC alongwith the Principal Accounting Officer in the case of PAC and DAC
 - (b) Tendering advice to the Principal Accounting Officer for compliance of rules, such as GFR, Fundamental Rules (FR), Supplementary Rules (SR), Federal Treasury Rules (FTR) and other regulations, instructions and orders issued by the Finance Division, Government of Pakistan, from time to time.

- (5) The internal Audit shall conduct the internal audit of Higher Education Commission and specifically perform the following tasks:
- (a) Audit all receipts and expenditure in accordance with the approved standard of audit contained in Audit Manual of Auditor General of Pakistan
 - (b) Audit of salary claims.
 - (c) Pay-fixation & verification of pay fixation of the employees
 - (d) Verification of service & leave account of the employees of the Commission.
 - (e) Pre-audit of routine contingencies claims
 - (f) Releases of recurring grants to universities.
 - (g) Release of Development grants to Universities / Institutes.
 - (h) Foreign Exchange remittance under HEC various scholarship schemes and other projects.
 - (i) Any other assignment.
- (6) **Disclosure:** At the close of the every financial year the books of accounts shall be closed and reconciled. The following annual statement of accounts shall be submitted to the Commission for approval.
- (a) Income and Expenditure Statement
 - (b) Balance Sheet
 - (c) Statement of Assets and Liabilities
 - (d) Notes to the Financial Statements

Section 10 Purchases of Goods and Services:

- (1) The Public Procurement Rules 2004 as amended from time to time shall be followed by HEC for purchase of goods and services.
- (2) No expenditure shall be incurred or order placed without sanction of the competent authority and inviting quotation / tenders.
- (3) For emergency purchases, the rules may be relaxed by the Executive Director subject to justification in writing.
- (4) For all contracts, a formal agreement on stamped paper shall be executed between the Commission and the Contractor or the supplier.
- (5) Before payment is made the Divisional Head of the concerned Division shall certify that the work has been completed in time and is according to the specifications. The certificates shall be put up to

the authority competent to sanction the expenditure. The payment shall be made and penalty, if any, shall be imposed in accordance with the terms of the contract.

(6) The authority to grant extension of time or to condone delay shall be as follows:

- Divisional Head concerned. 30 days.
- Executive Director more than 30 days.

(7) **Stock Register.-**

(i) All materials purchased shall be examined, counted and entered in SAP by the purchasing officer who shall certify that material is actually received and its quality is good.

(ii) There shall be a Committee approved by the Executive Director that shall conduct physical verification of the balance of the stock and stationery articles at the close of every year and record such certificate in the relevant registers.

(iii) Unless otherwise provided under the rules all un-serviceable articles shall be written off / auctioned under the orders of the competent authority.

Section 11 General Guidelines for Contracts:

- (1) No contract may be entered into by any authority which has not been empowered to do so by or under the orders of the Executive Director.
- (2) Legal advice should be taken in the drafting of contracts in excess of Rs.50 million and before they are finally entered into.
- (3) Standard forms of contracts should be adopted wherever available, and the terms to be subject to adequate prior scrutiny and any change should be scrutinized by legal adviser.
- (4) Terms of a contract once entered into shall not be materially varied without the previous consent of the authority competent to enter into the contract as so varied.
- (5) No contract involving an uncertain or indefinite liability or any condition of an unusual character should be entered into without the previous consent of the competent authority.
- (6) Provisions must be made in contracts for safeguarding the Commission property entrusted to a contractor as per laid down procedures by HEC.

- (7) When a contract is likely to endure for a period of more than 5 years, it should, wherever feasible, include a provision for an unconditional power of revocation or cancellation by competent authority at any time on the expiry of six months notice to that effect. However, prior to such revocation/cancellation of contract, legal advice may be obtained.

Section 12 Amendments, Relaxation to these rules:

- (1) The system and procedure established by these rules are subject to any modification / amendment in the “System of Financial Control and Budgeting” notified by Finance Division, GOP, from time to time.
- (2) Notwithstanding anything inconsistent to these rules, the Commission may, in exceptional cases for reasons to be recorded in writing, relax any of these rules.

Financial Powers of Executive Director

The Powers can only be exercised with in the budgetary provision, following laid down rules and procedures within the delegated powers.

S. No.	Name of Powers	Powers to Executive Director
1	Creation of temporary posts	<p>The creation of new posts in the Current Expenditure shall require the approval of the Finance Planning Committee, even when these are included in the current budget. ED shall have full powers to create new posts (s) in the Development Expenditure/PSDP, included in PC-I or PC-II after the approval of the project by the relevant forum subject to availability of development budget against Employees Related Expenses. These posts shall be continued on year to year basis till the completion of the project. Such posts(s) will cease to exist on the closure/ completion of the project. After completion of the project and submission of PC-IV, the barest minimum and essential posts(s) shall be converted from Development Expenditure to Current Expenditure with the approval of the Finance Planning Committee subject to condition:-</p> <ul style="list-style-type: none"> ➤ Within the budgetary provision ➤ By prescribing Qualification, Experience and Job description
2	Reimbursement of Medical Charges	Full powers
3	Re-appropriation of funds	<p>Full powers, subject to the observance of the following general restrictions. The powers can only be exercised within budgetary provision and following laid down rules and procedures within the delegated powers of HEC.</p> <p>General Instructions:</p> <p>(I) (a) No appropriation or re-appropriation may be made:</p> <ul style="list-style-type: none"> (i) from one grant to another; (ii) after the expiry of the financial year; <p>(b) Funds may not be appropriated or re- appropriated to meet:</p> <ul style="list-style-type: none"> (i) any item of expenditure which has not been sanctioned by an authority competent to sanction it (ii) expenditure on a “new service” not provided for in the budget estimates authorized for the year; and (iii) expenditure for a purpose the allotment for which was

S. No.	Name of Powers	Powers to Executive Director
		<p>specifically reduced or refused by the commission.</p> <p>(II) (a) All powers of appropriation and re-appropriation are subject to the condition:</p> <ul style="list-style-type: none"> (i) an authority may not meet, by re- appropriation expenditure which it is not empowered to meet by appropriation; (ii) lump-sum provision for expenditure included in a grant may not be appropriated or re-appropriated; <p>(b) No re-appropriation may be made:</p> <ul style="list-style-type: none"> (i) from Development to Current Expenditure and vice-versa; (ii) from employees related expenses; <p>(c) Funds may not be appropriated or re-appropriated to meet any expenditure, which is likely to involve further outlay in a future financial year</p>
4	Power to declare stores surplus or unserviceable.	Full powers, subject to prescribed conditions.
5	Powers to sell surplus or unserviceable stores and stock by auction	Full powers, subject to prescribed conditions.
6	Write off of irrecoverable value of stores or public money due to losses on account of fraud, theft, etc.	<p>Up to Rs. 1,000,000 (Rs. one Million) in each case under intimation to Commission provided that:-</p> <ul style="list-style-type: none"> (a) the loss does not disclose a defect of system the amendment of which requires the orders of higher authority; and (b) there has not been any serious negligence on the part of some individual government officer or officers, which may possibly call for disciplinary action requiring the orders of any higher authority.

S. No.	Name of Powers	Powers to Executive Director
7	<p>Expenditure against Provisions in the budget shall be sanctioned in the following manners:-</p> <p>Project Pre- Investment Analysis</p> <p>(1) Feasibility Studies, Research and Surveys and Exploratory Operations</p>	<p>Full powers, subject to the prescribed conditions of PC-I.</p>
	<p>Operating Expenses</p>	
	(2) Travelling Allowance.	Full powers, subject to prescribed conditions.
	(3) Transportation of goods.	Full powers
	(4) POL Charges and CNG Charges.	Full powers, subject to observance of ceilings where applicable.
	(5) Conveyance Charges.	Full powers, subject to prescribed conditions.
	(6) Postage and Telegraph	Full powers
	(7) Telephone and Trunk Calls.	Full powers, subject to observance of prescribed ceilings where applicable
	(8) Telex and Tele-printer and FAX.	Full powers, subject to observance of prescribed ceilings where applicable
	(9) Electronic Communication.	Full powers, subject to observance of prescribed ceilings where applicable
	(10) Courier and Pilot Service.	Full powers
	(11) Utilities (Gas, Water, Electricity) Hot & Cold Weather Charges, Others.	Full powers, subject to observance of prescribed ceilings where applicable.
	(12) Office Stationary.	Full powers.
	(13) Printing & Publications.	Full powers.
	(14) Newspapers Periodicals and Books.	Full Powers.

S. No.	Name of Powers	Powers to Executive Director
(15)	Uniform and Liveries.	Full Powers, provided that the purchase of uniforms and liveries shall be made subject to the prescribed scales and prices.
(16)	Rent of non-residential buildings.	Full Powers.
(17)	Rent of Residential Buildings.	Full Powers.
(18)	Consultancy and Contractual Work.	Full Powers.
(19)	Royalties, Rates and Taxes, Rent of Machine and Equipment.	Full powers.
(20)	Training-Domestic.	Full powers
(21)	Payment to Government Departments for services rendered	Full powers.
(22)	Essay writing and Copy Rights	Full powers.
(23)	Law Charges.	Full powers.
(24)	Fees to Law Officers	Full powers within the parameters approved by the Commission
(25)	Exhibitions, Fairs and Other National Celebrations	Full powers.
(26)	Advertising and Publicity.	Full powers.
(27)	Payments to Others for services rendered	Full powers.
(28)	Purchase of drugs and medicines.	Full powers.
(29)	Contribution & Subscription	Full powers.
(30)	Expenditure on Pakistani delegations to Foreign Countries	Full powers, in accordance with prescribed conditions.
(31)	Loss on Exchange	Full powers, in accordance with prescribed conditions.
(32)	Conferences/Seminars/work shops/Symposia	Full powers, in accordance with prescribed conditions.
(33)	Unforeseen Expenditure.	Full powers, in accordance with prescribed conditions.

S. No.	Name of Powers	Powers to Executive Director
	Employees Retirement Benefits (34) Reimbursement of Medical Charges to Pensioners.	Full powers.
	Grants (35) Grants domestic.	(i) Institutions wholly financed by the government:- Full powers, to release the amount specifically provided for this purpose in the budget subject to the prescribed conditions. (ii) Institution not wholly financed by the government:- Full powers subject to the prescribed conditions to sanction recurring grants, provided that specific budget provision in respect of each individual institution is made.
	Transfers (36) Scholarships, Bonuses and Other Awards.	Full powers
	(37) Entertainment	Full powers (i) For light refreshment for meetings convened for official business. (ii) For receptions, lunches and dinners etc for official meetings
	(38) Gifts	Up to Rs.10, 000 per gift per person.
	Expenditure on Acquiring of Physical Assets. (39) Purchase of Building, Computer Equipment, Commodity purchases (Cost of State), Other Stores and Stocks, Transport, Plant and Machinery, Furniture & Fixture and purchase of Other Assets.	Full powers, subject to observance of prescribed conditions & instructions of Cabinet Division.
	Civil Works (40) Civil Works on Roads,	Approved development schemes – Full Powers in accordance with

S. No.	Name of Powers	Powers to Executive Director
	Highways & Bridges, Irrigation Works, Embankment and Drainage Works, Building & Structures, Other Works and Telecommunication Works and Emergency Relief Assistance (ERA) works.	PPRA Rules.
	Repair & Maintenance (41) Transport	Full powers,
	(42) Machinery & Equipment, Furniture & Fixtures and Computer Equipment.	Full powers, subject to the prescribed conditions.
	43. Powers to give administrative approval to works in respect of non-residential buildings	Full powers.
8	Powers to order refund in accordance with the rules or in pursuance of decisions of courts in respect of which no appeal is proposed to be filed.	Full powers.
9	Compensation payable to any individual under law, rules, or judgment of courts.	Full powers.
10	Charges for remittance of pay and or allowances of establishment by money order or by bank drafts, other than leave salary.	Full powers.
11	Powers to sanction investigation of claims of government servants to arrears of pay, allowances, etc.	Full powers subject to restrictions under paras 125 and 126 of GFR Vol.I.
12	Fixation of initial pay by grant of premature increments in cases of first appointment under government of persons not already in the service of the Federal, or a Provincial Government.	<p>Powers to grant not more than six premature increments for the initial fixation of pay subject to the following conditions:-</p> <p>(a) In cases of persons appointed, premature increments should be granted, on the recommendations of the Selection Board / Committee, and in consideration of the fact that suitable persons of requisite qualifications are not available in the minimum pay of the post.</p> <p>(b) No premature increments should be granted in cases of 'ad-hoc' appointments.</p> <p>(c) The appointing authority is to certify that suitable</p>

S. No.	Name of Powers	Powers to Executive Director
		persons of requisite qualifications are not available minimum of the sanctioned pay scale of the posts.
13	Fixation of initial pay of an officiating employee on appointment to another post in a time scale of pay.	<p>Power to fix the initial pay in the time- scale of the new post at the stage at which it would have been fixed under the rules if the officiating pay in respect of the old post was the substantive pay, of the employee provided that:-</p> <p>(a) the employee concerned has held that post for a period of three years continuously (including period of leave) or would have held it for that period if not appointed to the other post; and</p> <p>(b) the appointing authority certifies that the employee was not officiating in a leave or short term vacancy (sanctioned for less than one year) and was not likely to revert to a lower post at least for the period during which he/she holds the new post.</p>
14	Sanction to the undertaking of work for which an honorarium is offered and the grant of acceptance of an honorarium.	Full powers.
15	Sanction of honoraria to government servants in connection with departmental examinations in accordance with the rules.	Full powers, in accordance with approved rates or scales.
16	Power to sanction the undertaking of work for which a fee is offered and acceptance of fee.	Full powers
17	Exemption from crediting portion of fees to government.	Full powers
18	Relaxation of the prescribed time limit for submission of TA Bill.	<p>(i) Where no TA advance was drawn: Full powers.</p> <p>(ii) Where T.A advance was drawn: TA adjustment bill should be submitted within one year of the date of performance of journey by the government servant, failing which the advance will be recovered.</p>
19	Relaxation of the prescribed time limit where the family of transferred government servant could not join within one year due to shortage of accommodation, education of children or on medical or compassionate grounds.	<p>Full powers, subject to the following conditions:</p> <p>(i) Instructions contained in Government Decision No.15 under S.R. 116 are duly observed.</p> <p>(ii) Where advance of TA had been drawn in respect of the family members and the family did not accompany the government servant, the advance would be refunded within one year.</p>

S. No.	Name of Powers	Powers to Executive Director
20	Relaxation of the prescribed time limit in respect of a member of the family of a transferred government servant preceding him.	Full powers provided that the family performed the journey after the transfer orders for the government servant were issued.
21	Power to decide the amount of permanent travelling allowance to be drawn by a government servant holding more than one post to which permanent travelling allowance is attached.	Full powers, provided that the limit laid down in SR 24 is not exceeded.
22	Relaxation of prescribed time limit where the family could not follow a government servant granted leave travel concession within the prescribed period of one month on medical grounds or due to private affairs.	Full powers, subject to the adjustment of TA advance within twelve months.
23	Grant of permission for the family to precede a government servant granted leave travel concession.	Full Power, subject to the condition that the family precedes the government servant after the formal sanction of leave.
24	Grant of TA concession during leave where leave is combined with extraordinary leave due to circumstances beyond the control of government servant.	Full powers.
25	Permission to travel by air on transfer to a Pakistan Mission abroad in cases where air route is not the approved route.	Full powers to send an official by air. The decision shall be taken at the level of Secretary.
26	Grant of travelling and daily allowance to non-official members of Commissions/Committees etc. set-up by the government and to foreign experts.	Daily allowance upto the maximum rates admissible servants, and in addition, where the person concerned has, of necessity, to stay in a hotel, reimbursement of actual single room-rent, subject to the production of hotel receipts/vouchers, upto the maximum rate admissible to government servants.
27	Grant of daily allowance for compulsory halt due to dislocation of communications.	Full powers.
28	Grant of extraordinary leave to temporary government servants upto one year for reasons beyond their control. .	Full powers
29	Grant of leave terms to employees appointed on contract.	Full powers to the extent covered by model rules laid down in Appendix-10 to FR & SR Vol.II.
30	Grant of special disability leave.	Full powers provided that the disability manifests itself within three months after the occurrence of its cause.
31	Grant of advance to government servants from various provident funds.	Full Powers, subject to the condition that advances will be allowed in a manner that only one advance will remain outstanding at one time.
32	Permission to postpone recovery	Power to postpone recovery of advance for a period not exceeding

S. No.	Name of Powers	Powers to Executive Director
	of advance drawn from the GP Fund for a specified period.	two years.
33	Grant of advance for the purchase of Motor Car/Motor Cycle to temporary government servants.	Full powers subject to the production of surety bond and fulfillment of other conditions prescribed by the rules.
34	Relaxation of the time limit of one month within which purchase of conveyance should be completed.	Full powers to raise the limit upto six months.
35	Authorization of the final payment of the dues of a deceased government servant to the members of family, dispensing with the production of succession certificate and guardianship certificate in the case of minor heir (s).	Full powers
36	Question of deciding the real legal heir (s) in case where there is no nomination or the nomination is incorrect or invalid.	Full powers in accordance with legal advice and laid down procedures.
37	Condonation of interruption of service.	Full powers provided each spell of service is qualifying but not in the case of voluntary retirement, or on resignation from public service.
38	Condonation of deficiency in qualifying service for pension.	<p>Upto any period, less than a year if both the conditions mentioned below are satisfied:-</p> <p>(i) If a government servant dies while in service or retires under circumstances beyond control such as on invalidation or abolition of the post and would have completed another year of qualifying service if he/she had not died or retired.</p> <p>(ii) The service rendered was meritorious as laid down under CSR 423 (2) (b).</p>
39	Grant of conveyance allowance	<p>Power to sanction conveyance allowance to government servants whose ordinary duties involve extensive travelling at or within a short distance from the headquarters in terms of SR 25, provided that:-</p> <p>(a) the powers shall not be available in respect of officers and staff the of he Ministries/Divisions; and</p> <p>(b) the expenditure can be met from within the sanctioned budget provision;</p>

S. No.	Name of Powers	Powers to Executive Director
40	Power to sanction deputation of government servants.	<p data-bbox="662 210 1038 246">I. Temporary Duty Abroad</p> <p data-bbox="662 284 1465 353">Full powers subject to the following conditions and the orders issued by the Finance Division from time to time:-</p> <ul style="list-style-type: none"> <li data-bbox="855 396 1528 499">i) The approval of the competent authority has been obtained in accordance with the existing orders of Government of Pakistan. <li data-bbox="855 542 1528 831">(ii) Grant of permission to the government servant to take his wife with him to the place of visit at his own expenses or when expenses on wife's passage are borne by the host government/ agency, provided that no additional foreign exchange is involved and that the wife travels exclusively by a Pakistan carrier, like PIA etc. <p data-bbox="662 873 1038 909">II. Training – International</p> <p data-bbox="662 947 1289 983">Full powers subject to the following conditions:-</p> <ul style="list-style-type: none"> <li data-bbox="855 1021 1262 1057">(j) Budget provision exists. <li data-bbox="855 1099 1528 1202">(ii) The prescribed procedure is observed and approval of competent authority is obtained in accordance with the existing rules. <li data-bbox="855 1245 1509 1384">(iii) The terms of deputation are in accordance with the general orders issued by the Finance Division on the subject from time to time. <li data-bbox="855 1426 1528 1529">(iv) Foreign exchange expenditure is met out of the sanctioned allocation for the specified period. <li data-bbox="855 1572 1528 1711">(v) Sanction of drawl of pay in advance in foreign exchange for a period not exceeding one month, if the rupee cover is provided by the government servant concerned. <li data-bbox="855 1753 1528 1859">(vi) Grant of permission to government servant to take his wife with him on training abroad in the following cases:- <ul style="list-style-type: none"> <li data-bbox="762 1901 1481 1937">(a) where the period of training is more than one year; <li data-bbox="762 1980 1493 2074">(b) Where the period of training is one year or less and the cost of wife's passage is borne by the donor government/agency; and

S. No.	Name of Powers	Powers to Executive Director
		<p>(c) where the period of training is more than six months but not more than one year and the government servant concerned bears cost of wife's passage etc. provided that no additional foreign exchange is involved, the wife travels exclusively by a Pakistani carrier like PIA etc, and the government servant concerned shall draw, in foreign currency, 50% of pay as admissible under the normal rules.</p>
41	Advance payment to other government departments and government owned/controlled organizations, in exceptional cases only.	Full Powers, subject to adjustment of previous advance, if any.