



KHYBER PAKHTUNKHWA

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**GOVERNMENT OF THE KHYBER PAKHTUNKHWA
SPORTS, CULTURE, TOURISM, ARCHAEOLOGY, MUSEUMS AND YOUTH AFFAIRS
DEPARTMENT**

NOTIFICATION

Dated Peshawar, the 24th March, 2021.

No. SO(Y) Y-4/Misc/2021/5032. In exercise of the power conferred by sub-section (1) of section 10 of the Khyber Pakhtunkhwa Youth Affairs Management and Disposal of Immovable Properties Act, 2019 (Khyber Pakhtunkhwa Act No. IX of 2019), the Government of Khyber Pakhtunkhwa is pleased to make the following rules, namely:

**THE KHYBER PAKHTUNKHWA YOUTH AFFAIRS MANAGEMENT AND
DISPOSAL OF IMMOVABLE PROPERTIES (MAINTENANCE OF ACCOUNTS
AND AUDIT) RULES, 2020.**

**Part-I
Preliminary**

1. Short title and commencement.---(1) These rules may be called the Khyber Pakhtunkhwa Youth Affairs Management and Disposal of Immovable Properties (Maintenance of Accounts and Audit) Rules, 2020.

(2) These rules shall come into force at once.

2. Definitions.---(1) In these rules, unless the context otherwise requires,-

- (a) "Act" means the Khyber Pakhtunkhwa Youth Affairs Management and Disposal of Immovable Properties Act, 2019 (Khyber Pakhtunkhwa Act No. IX of 2019);
- (b) "budget" means the estimated receipt and expenditure of the Directorate for the financial year dully recommended by the Management Committee;
- (c) "Chairperson" means the Chairperson of the Management Committee;
- (d) "Drawing and Disbursing Officer" means the Drawing and Disbursing Officer designated under these rules;
- (e) "Principal Accounting Officer" means the Principal Accounting officer specified in rule 4 of these rules; and

(f) "sub-committee" means the sub-committee constituted under rule 11 of these rules.

(2) Words and expressions, used but not defined under these rules, shall have the same meanings as are assigned to them under the Act.

Part-II Administration of the Fund

3. Administration of the Fund.--- (1) In addition to the amount, credited to the Fund under section 3 of the Act, all sums which may, in any manner, become payable to or vested in the Management Committee, in respect of any matter incidental to the exercise of its functions and powers, shall also be credited to the Fund.

(2) In terms of clause (e) of section 4 of the Act, the Fund shall also be utilized for the purposes of-

- (a) paying any expenditure lawfully incurred by the Management Committee in carrying out its functions and in exercise of its powers under the Act;
- (b) acquiring land and erecting building, procuring machinery and equipment for any other material and carrying out any other work and undertaking in the performance of its functions and in exercising of its power under the Act; and
- (c) generally paying any expenditure for carrying out any provision of the Act and these rules.

(3) No contribution, donation or grant, which may directly or indirectly involved any immediate or subsequently financial liability of the Management Committee or which may involve an activity, not included in its program for time being, shall be accepted without the prior approval of the Management Committee.

4. Principal Accounting Officer.---The Chairperson shall be Principal Accounting Officer for the purpose of utilization of the Fund, and shall have the powers to-

- (a) sanction all expenditure provided for in the approved budget and to re-appropriate funds with the approval of the Management Committee;
- (b) sign all contracts on behalf of the Management Committee; and
- (c) designate any officer of the Directorate as Drawing and Disbursing Officer for the purposes of these rules.

5. Budget and its procedure.---(1) The Chairperson shall carry out the compilation of the budget in the month of February each year. The budget shall be prepared on the estimated expenditure of the financial year.

(2) The Management Committee shall scrutinize and finalize the proposed budget, which shall be placed, alongwith revised estimates, by the Chairperson before the Management Committee for approval in the month of May every year.

(3) No expenditure shall be made or liability incurred unless provision exists in the budget under the particular head of the expenditure. Income and expenditure ledger shall be maintained showing budget targets under various heads of income and expenditure against which the actual receipt and disbursement shall be recorded. Deviation from the budget figures shall be highlighted for the purpose to take appropriate action in time.

6. Maintenance of accounts.--- (1) All accounts shall be maintained and operated in the Bank of Khyber. All cheques, issued, shall be entered in the cashbook giving full particulars of the payment in the serial order. Posting from the cashbook to the expenditure ledger shall be made in the light of audited payment, orders and vouchers shall be properly maintained on monthly basis. Over-writing and erasers shall not be allowed in the cashbook. The corrections shall be made with the proper initial of the Drawing and Disbursing Officer.

(2) The blank cheques shall not be signed by any of the signatories in any circumstances. The number of cheques contained a fresh cheque book, from the bank shall be counted before its acknowledgement, is signed and sent to the bank. The counterfoils of the used cheques shall be preserved and kept in safe custody.

(3) Copies of letter, containing standing instructions, shall be filed properly and kept under the custody of Drawing and Disbursing Officer. The bank's advices, on receipts or payments side, shall be obtained and adjusted in the cashbook and relevant ledgers regularly.

7. Balancing and reconciliation.--- The bank balances, at the end of each month, shall be reconciled with the bank statement and reconciliation statement shall be prepared by the Drawing and Disbursing Officer. Discrepancies shall be settled amicably. Uncashed cheques, if any, which remain outstanding for long time, shall be brought to the notice of the Chairperson. A statement shall be obtained from the bank certifying the balances of each account at the close of each month.

8. Receipts.---(1) All moneys shall be received through either in cash, crossed cheques or bank drafts, which shall be deposited in the designated bank account having the title of the Khyber Pakhtunkhwa Youth Affairs Management and Disposal of Immovable Properties Account, maintained in the Bank of Khyber and recorded in the cashbook daily. If the money cannot be deposited due to unavoidable circumstances, within two working days of its receipt, the matter shall be brought to the notice of the Chairperson, who may take necessary precaution for the safe custody of the cash.

(2) All money received by the bank, shall be analyzed date wise by the Drawing and Disbursing Officer on the classification sheet prepared and recorded in the main cashbook. Posting on the income ledger shall be made from the main cashbook. Monthly total, after the cash has been analyzed head wise, shall be posted to income ledger.

(3) The Drawing and Disbursing Officer shall maintain a bank ledger for all the transactions of daily deposits in and withdrawal of cheques from the bank. Posting of the bank ledger shall be made from the main cashbook and totaled on monthly basis. When the figures are recorded in the cashbook, the classification sheet, duly filled in, shall be kept in order by the Drawing and Disbursing Officer for record.

(4) Deposits of the cheques, bank drafts and cash shall be made through paying slips after issuing proper printed receipt, duly numbered, under the custody of the Drawing and Disbursing Officer. A brief description regarding the nature of receipt shall also be noted on the counterfoil.

(5) The Drawing and Disbursing Officer shall ensure that the bank statement alongwith the copy of the counterfoil is received daily. Accounts of interest or profit credited by the bank shall be properly checked and differences in rates or amounts shall be pursued with the bank till their settlement.

9. Audit of the Fund.--- (1) The accounts of the Fund, in terms of sub-section (3) of section 8 of the Act, shall be audited by the Auditor General of Pakistan.

(2) The Drawing and Disbursing Officer or any other officer, authorized by the Management Committee in this behalf shall ensure that the Auditor General of Pakistan is afforded all reasonable facility in discharge of his functions and furnished with the all possible information for which he may ask for the preparation of any account or report under this Act. The Auditor General shall be provided the requisite documents, books or information as required by him under any law for the time being enforced.

(3) Any loss of money, caused by defalcation or otherwise, which is discovered in a Fund, shall be immediately reported by the Drawing and Disbursing Officer to the Auditor General of Pakistan. The irregularity is detected by such Auditor General, in the post instance, shall be reported immediately to the administrative authority concerned and if he deems necessary, to Government as well.

(4) The report, so submitted under sub-rule (3), shall be processed accordingly on which detected report after completing such departmental investigation as may be necessary or expedient on the causes or circumstances which led it the defalcation or loss, the steps taken to prevent its recurrence and the disciplinary or other action proposed as regards the person responsible.

(5) The loss of immovable property by force majeure, shall be reported to the Management Committee or head of the Department.

(6) The Auditor General shall ascertain whether the procedure for the management of the Fund, as provided in the Act and prescribed under these rules, has been followed in letter and spirit.

(7) The Management Committee shall cause to be carried out audit of its accounts.

10. Internal audit of the Management Committee.---The Management Committee shall for its assistance, appoint an Internal Auditor. The Internal Auditor shall assist the Chairperson in the areas of decision making, performance management and operational management. The Internal Auditor shall conduct the internal audit of the Fund to assess the adequacy, effectiveness and efficiency on the established internal controls of the Fund.

11. Sub-committee.---(1) The Management Committee may, for the purpose of section 7 of the Act, constitute sub-committees, from time to time, and shall consists of such number of technical members as the Management Committee may deem fit.

(2) An officer may not incur any expenditure or enter into a contract to create a liability from the Fund, until the expenditure has been approved in the annual work plan by the Management Committee.

(3) The activity, for which procurement proceedings are to be initiated, shall be reflected in the work plan and adequately budgeted to cover the costs of the procurement.

(4) The Management Committee may authorize the sub-committee to purchase any kind of stocks, to the extent of any amount specified, by the Management Committee.

(5) The Management Committee shall have the power to purchase any item up to rupees 20,00,000/- without involving the sub-committee. It shall, however, give a certificate that the items were purchased at the lowest and most economical rate prevailing in the market. A certificate to this effect, if recorded on the face of the cash memo, shall be considered sufficient.

(6) All the purchases of goods and services shall be made according to the Khyber Pakhtunkhwa Public Procurement Regulatory Authority Act, 2012 (Khyber Pakhtunkhwa Act No. XI of 2012) and the rules made thereunder.

(7) For all contracts, a formal supply order on the stamped paper shall be executed between the Management Committee and the contractor or the supplier.

(8) Before payment is made, the Chairperson shall certify that the work has been completed in time and according to the specifications. The said certificates shall be submitted to the Management Committee for approving the payment.

12. Re-appropriation of Fund.---(1) Re-appropriation shall not be made from the Fund, allocated for a particular financial year, after the expiry of that financial year.

(2) Fund may not be re-appropriated to meet any expenditure which is likely to involve further outlay in a future financial year.

(3) Re-appropriation to meet expenditure, shall be subject to the sanction of the Management Committee.

(4) Re-appropriation shall not be made to meet expenditure on purposes not contemplated in the approved work plan pertaining to a particular financial year. If Fund to meet such expenditure may be made only after authorization by the Management Committee.

(5) Re-appropriation shall not be made out of lump-sum provision.

(6) Re-appropriation shall not involve undertaking of recurring liability.

(7) Re-appropriation shall not be made to or from the primary units of appropriation pay of officers, travelling allowances, medicines and dietary charges, telephone, electricity, gas, water charges and taxes.

(8) Re-appropriation shall not be made to or from appropriation for POL, advertisement, rent charges, stationary, without prior approval of Management Committee.

(9) Re-appropriation shall not be made to divert the provision for specified new items to other purpose.

(10) Re-appropriation shall not be made from a unit with intention of restoring the diverted appropriation to that unit when saving becomes available under other unit later in the financial year.

(11) In case of expenditure on works re-appropriation shall not be made,-

- (a) to meet any expenditure which is likely to involve further outlay in future financial year;
- (b) from, or the units "major Works", "Minor Works" and "Repairs" or "Maintenance and Repairs";
- (c) from the allotment for a new original major work to any other work or time or vice versa; and
- (d) re-appropriation may be made from an original major work in progress only to a work or works of the same category.

13. Duties of the Drawing and Disbursing Officer.---(1) The Drawing and Disbursing Officer, under the supervision of the Chairperson, shall maintain all the related accounts of the Fund. He shall maintain the following books for record and proper accounting manner of the transaction:

- (a) cash book;
- (b) income ledger;
- (c) expenditure ledger;
- (d) stock register for machinery, furniture and equipment;
- (e) stock register for non-consumable items; and
- (f) stock register for consumable items, including the office stationeries.

(2) The Drawing and Disbursing Officer shall be responsible for all stock entries and its issuance under the order of the Chairperson.

(3) All the financial transactions shall be coordinated and routed through the Drawing and Disbursing Officer for sanction of any expenditure and obtaining approval of the Management Committee.

(4) The Drawing and Disbursing Officer shall be responsible for each and every allocation or allotment of Fund during the financial year and making out expenditure for which it was allocated.

(5) The Drawing and Disbursing Officer shall disburse all payments to legal and entitled persons or suppliers etc. The Drawing and Disbursing Officer shall be answerable to the Management Committee in all cases pertaining to financial matter and shall bring to their notice serious irregularities or any violation and breach of the financial rules for decision.

(6) The Drawing and Disbursing Officer shall be responsible for physical verification of fixture, furniture, machinery, equipment and all other non-consumable items, belonging to the Fund, once in a year and submit a report to the Management Committee in this regard.

**SECRETARY TO GOVERNMENT OF THE KHYBER PAKHTUNKHWA
SPORTS, CULTURE, YOUTH AFFAIRS, ARCHAEOLOGY,
TOURISM AND MUSEUMS DEPARTMENT**

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