



GOVERNMENT OF KHYBER PAKHTUNKHWA

ELEMENTARY & SECONDARY EDUCATION DEPARTMENT

Dated Peshawar 1st of March, 2017

NOTIFICATION

No.SO (B&A) 1-6/2016-17 District Budget Matters. In exercise of the powers conferred under section 31 of the Khyber Pakhtunkhwa Local Government Act, 2013 (XXVIII of 2013), read with section 2(v), (aa) and section 112, Governor of the Khyber Pakhtunkhwa proposes to make the Khyber Pakhtunkhwa Financial Autonomy to Higher Secondary Schools Rules. As required under subsection (3) of section 112 of the Khyber Pakhtunkhwa Local Government Act 2013 (XXVIII of 2013) read with section 22 of the West Pakistan General Clauses Act 1956 (VI of 1956), the draft of the new rules is hereby published for information of persons likely to be affected and notice is hereby given that the objections and suggestions, if any, in respect of the proposed rules, may be conveyed to the office of the Secretary to Government of the Khyber Pakhtunkhwa, Elementary & Secondary Education Department, within fifteen days of the publication of this notification in the official Gazette and they shall be taken into consideration on 30th of March, 2017 at 10.00 AM in the office of the Secretary to Government of the Khyber Pakhtunkhwa, Elementary & Secondary Education Department in the Civil Secretariat, Peshawar. No suggestion/ objection will be considered after the stipulated date and time.

(DR. SHAHZAD KHAN BANGASH)

SECRETARY

GOVERNMENT OF KHYBER PAKHTUNKHWA
ELEMENTARY & SECONDARY EDUCATION DEPARTMENT



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ELEMENTARY & SECONDARY EDUCATION DEPARTMENT

Dated Peshawar, ----- 2017

NOTIFICATION

No.SO (B&A) 1-6/2016-17 District Budget Matters. In exercise of the powers conferred under subsection (1) of section 112 of the Khyber Pakhtunkhwa Local Government Act 2013 (XXVIII of 2013) and after previous publication, Governor of the Khyber Pakhtunkhwa is pleased to make the following rules:

1. Short title, extent and commencement.– (1) These rules may be cited as the Khyber Pakhtunkhwa Financial Autonomy to Higher Secondary Schools Rules 2017.

(2) They shall come into force at once.

(3) The Elementary & Secondary Education Department may determine different dates for implementation of these rules in different Districts or parts thereof.

(4) These rules shall be applicable exclusively to the funds transferred into the District Funds of the District or City District Governments under the Financial Autonomy to the Higher Secondary Schools Package.

2. Definitions.– (1) In these rules:

- (a) "Accountant General" means the Accountant General of Khyber Pakhtunkhwa;
- (b) "Act" means the Khyber Pakhtunkhwa Local Government Act 2013 (XXVIII of 2013);
- (c) "Annual Budget Statement" means a statement of estimated receipts and expenditure of the District or City District Government caused to be laid before the District Council in respect of every financial year;
- (d) "appropriation" means an allocation of funds to an office on the basis of the Authenticated Schedule of Authorized Expenditure;
- (e) "Auditor General" means the Auditor General of Pakistan appointed under Article 168 of the Constitution of the Islamic Republic of Pakistan, 1973;

- (f) "Bank" means the State Bank of Pakistan, or any of its branches or agencies or any bank or branch of a bank acting as its agent in accordance with the State Bank of Pakistan Act 1956 (XXXIII of 1956);
- (g) "Budget Year" or "Financial Year" means the period extending from 1 of July in any year to 30th of June in the ensuing year, both days inclusive;
- (h) "budget" means a statement of estimated receipts and expenditures of the District or City District Government for a financial year;
- (i) "Conditional Grant" means an amount of money transferred to a District or City District Government by the Finance Department of the Government in addition to share of the District or City District Government in accordance with award of the Provincial Finance Commission constituted under the Khyber Pakhtunkhwa Local Government Act 2013 (XXVIII of 2013) for utilization for specified purposes with conditions, if any, attached to the said grant;
- (j) "Department" means Elementary and Secondary Education Department of the Government;
- (k) "Directorate" means Directorate of Elementary and Secondary Education working as attached department of the Department;
- (l) "District Accounts Officer" means the head of the District Accounts Office or Treasury in a district;
- (m) "District" means a district notified under the West Pakistan Land Revenue Act, 1967 (XVII of 1967);
- (n) "District Fund" and "Public Account of the District" shall have the same meanings as assigned to them in section 30 of the Act;
- (o) "Drawing and Disbursing Officer" means an officer authorized to prepare estimates of expenditure and actually incur expenditure in respect of the office to which he is the Drawing and Disbursing Officer;
- (p) "Finance Department" means Finance Department of the Government of the Khyber Pakhtunkhwa;
- (q) "function" means the accounting classification used in the Chart of Accounts issued by the Auditor General of Pakistan, which provides information on particular economic activities;
- (r) "Government" means Government of the Khyber Pakhtunkhwa;
- (s) "object" means the accounting classification used in the Chart of Accounts issued by the Auditor General of Pakistan, which classifies the nature of expenditure e.g. salaries, travel, transport etc.;

- (t) "package" means the Financial Autonomy to the Higher Secondary Schools Package;
- (u) "permanent appropriation" means a standing appropriation which, once made, is always available for specified purposes and does not require repeated action by the District Council to authorize its use;
- (v) "post" means an office or a position to which functions in connection with the affairs of the Province are attached;
- (w) "Principal" means a Principal of a public sector Higher Secondary School in the Province;
- (x) "Province" means the Province of the Khyber Pakhtunkhwa;
- (y) "Provincial Consolidated Fund" and "Public Account of the Province" have the same meanings as assigned to them in Article 118 of the Constitution;
- (z) "re-appropriation" means the internal transfer of savings from one object to other object(s) in the appropriations of the same unit to meet anticipated excess expenditure in other object(s);
- (aa) "Schedule of Authorized Expenditure" means the schedule prepared, after the approval of the Annual Budget Statement by the District Council or Supplementary Budget in respect of a financial year and authenticated by the Nazim;
- (bb) "School" means a Higher Secondary School of the Department devolved to the District or City District Governments under the Act;
- (cc) "Service" or "cadre" or "functional unit" means a group of posts or a part of such group sanctioned as a separate unit in or under a Department;
- (dd) "Supplementary Budget Statement" means the statement to be laid before the District Council showing the amount of the additional expenditure estimated to be required during a financial year, over and above the expenditure already authorized, for that year.

(2) Terms and expressions used but not defined in these rules shall have the same meaning as defined in the Act and the District or City District Government (Budget) Rules 2016.

(3) In case of any ambiguity or dispute, the Department shall interpret these rules and its interpretation shall be final.

3. The Principals to prepare budget estimates.— (1) The Principals shall prepare estimates of expenditure for the package following the budget calendar, forms and procedures applicable to the District or City District Governments under the District or City District Government (Budget) Rules 2016 or any other applicable rules.

(2) The concerned District Education Officer shall review and consolidate the budget estimates referred to in sub-rule (1) and submit the consolidated estimates as well as estimates of individual schools to the Directorate.

(3) The Directorate, after such scrutiny as it may deem appropriate, shall finalize the budget estimates for the package and shall submit the estimates to the Department for processing for their inclusion in the Annual Budget Statement or, as the case may be, Supplementary Budget Statement of the Province.

(4) The Directorate and the Department may require submission of such information or documents as may reasonably be related to evaluation and finalization of the budget estimates.

4. Transfer of funds approved for the package.– (1) Funds not less than the funds allocated for the package in the Authenticated Schedule of Authorized Expenditure or the Supplementary Authenticated Schedule of Authorized Expenditure of the Province read with explanatory memorandums thereto shall be transferred, by the Finance Department, into the District Fund of the concerned District or City District Government not later than ten working days of communication of approval of the funds to the Finance Department.

(2) No formal request by the Department shall be a condition-precedent for release of funds for the package by the Finance Department.

(3) The order of the Finance Department regarding transfer of funds referred to in the sub-rule (1) shall be endorsed, inter alia, to the concerned Deputy Commissioners in the Province, the Department and the Directorate.

(4) The Directorate shall communicate school and object-wise details of budgetary allocations for the package to the concerned Deputy Commissioners, District Education Officers and the Principals within seven working days of release of funds by the Finance Department.

5. Budget procedure at District level.– (1) Amounts transferred into the District Funds for the package shall be expended in accordance with the Annual Budget Statement or Supplementary Budget Statement as reflected in the Schedule of Authorized Expenditure authenticated by the concerned District Nazim read with the explanatory memorandums thereto or any permissible amendments therein.

(2) Except in case of a valid order of re-appropriation, no expenditure shall be made from the budgetary allocations for the package except on objects and purposes for which the funds are allocated.

(3) The amounts transferred into the District Fund for the package shall be treated as permanent appropriation if the concerned District Council resolves that the conditional grants credited or to be credited into the District Fund are authorized to be expended to the extent of the amounts so received in accordance with the terms and conditions, if any, attached to the conditional grants subject to the stipulation that all necessary details regarding each such grant shall be

submitted to the District Council in its first session held immediately after receipt of the conditional grant and all conditional grants shall be duly reflected in the revised budget estimates.

(4) In case of a permanent appropriation, as provided for in sub-rule (3), the Deputy Commissioner of the District shall cause the funds to be released to the concerned Drawing and Disbursing Officers and on the PIFRA-system within three working days of transfer of funds into the District Fund.

(5) If the dispensation envisaged in sub-rule (3) is not in place, the Deputy Commissioner concerned shall cause the funds to be released within three working days of approval of the budget.

(6) Subject to the terms and conditions attached to a conditional grant and provisions of the Act and the rules made thereunder, budgetary allocations for the package and other conditional grants may be revised during a financial year but in no case budgetary allocations for the package can be diverted, in part or full, to another function.

(7) The Department may issue instructions regarding balances of the budgetary allocations for the package remaining unspent on close of a budget year.

(8) In absence of instructions under sub-rule (7), the unspent funds under the package for a school shall be added to the normal budgetary allocations for the package to the same school in the budget for the ensuing financial year.

(9) The budgetary allocations for the package are to supplement the normal budgetary allocations from the District Fund and are not meant to supplant the funds provided to a school by the concerned District or City District Government.

(10) Any expenditure in excess of the budgetary allocations for the package for a school shall be met by the concerned District or City District Government from its own resources.

(11) Each school in the Province shall be allocated a unique cost centre or drawing and disbursing officer's code for recording budget and expenditure of that school under the package.

(12) The description of the unique cost centre or drawing and disbursing officer's code for a school under the package shall be as under:

Cost centre: FAA of Higher Secondary School (Name with District).

(13) In addition to the dispensation under sub-rule (11), each school in the Province shall be allocated a unique cost centre or drawing and disbursing officer's code for recording budget and expenditure of that school under each separate conditional grant.

6. Financial Autonomy Account for each school.– (1) Each school in the Province shall intimate to the concerned District Accounts Officer or the Treasury Officer in case of Peshawar District, the branch

of the National Bank of Pakistan in the District in which the school wants to open its account to be called the Financial Autonomy Account.

(2) On receipt of communication regarding release of funds for a school under the package and after verifying release of funds on the online PIFRA system, the District Accounts Officer concerned or the Treasury Officer in case of Peshawar District shall direct the main branch of the National Bank of Pakistan in the concerned District to get an account opened for a school in a specified branch of the National Bank of Pakistan. The direction so issued shall be in the form of a letter sealed with embossing seal of the concerned District Accounts Officer or Treasury Officer and shall also, inter alia, specify:

- (a) designation of operator of the account;
- (b) full name and computerized national identity card number, along with a photocopy thereof, of the incumbent of the post authorized to operate the account;
- (c) attested specimen signatures of the operator of the account;
- (d) the maximum amount up to which the authorised officer shall have the authority to draw on the account;
- (e) the date up to which the cheques can be drawn;
- (f) function-cum-object classification to which the amounts are debitible; and
- (g) any other matter deemed appropriate.

(3) The Principal shall be ex-officio operator of the Financial Autonomy Account to the extent of the funds allocated for the school of which he is the Principal.

(4) The main branch of the National Bank of Pakistan in the District, on receipt of sealed letter as referred to in sub-rule (2), shall open the Financial Autonomy Account in favour of the authorised officer at branch of the National Bank of Pakistan, as specified by the concerned District Accounts Officer or the Treasury Officer.

(5) No funds shall be released in advance to the National Bank of Pakistan by the Treasury. The National Bank of Pakistan shall claim reimbursement from the Bank in the manner applicable to other payments.

(6) The cheques drawn from the account referred to in sub-rule (2) shall be debitible to Account-IV of the respective District or City District Government.

(7) The authorised officer or officer nominated by him on his behalf shall be supplied, by the Treasury, with cheque books, duly superscribed with 'Financial Autonomy Account' and no amount shall be drawn on cheques other than those issued by the concerned District Accounts Office or the Treasury.

(8) Each Financial Autonomy Account shall be given a number which shall not be different from the Drawing and Disbursing Officer's code or cost centre of the school for the package.

(9) The Principal shall issue cheques in favour of the valid payees in all cases involving payment of ten thousand rupees or more. Payments of less than ten thousand rupees to a single recipient may be drawn by the Principal through cheques issued in his own favour for subsequent disbursement to the valid payee.

(10) Cheques issued by a Principal payable from the Financial Autonomy Account shall be payable without cheque-to-cheque authorization from the concerned District Accounts Officer or the Treasury Officer.

(11) The branch of the National Bank of Pakistan shall not make payment against a cheque which is not accompanied by an advice issued and signed by the operator of the Financial Autonomy Account which indicates the detailed objects to which the expenditure of the cheque is debitible by the concerned District Accounts Officer or the Treasury Officer. This advice shall be stapled with the cheque and shall be submitted to the concerned District Accounts Officer or the Treasury Officer by the concerned branch through the main branch of the National Bank of Pakistan along with paid cheques.

(12) If, for any reason, a paid cheque is not accompanied with the advice referred to in sub-rule (11), the concerned District Accounts Officer or the Treasury Officer shall debit the expenditure to the relevant cost centre in objects where sufficient balance is available per contra credit to the bank clearing account. The expenditure so booked shall be rectified during monthly reconciliation of expenditure.

(13) If an amount is recovered from the expenditure made from the Financial Autonomy Account, the same shall be deposited into the Bank indicating clearly the cost centre from which the amount was originally drawn. The concerned District Accounts Officer or the Treasury Officer shall treat it as deduct expenditure by crediting the relevant cost centre and debiting the bank clearing account.

(14) No receipts shall be tendered for credit to the Financial Autonomy Account.

(15) The operator of the Financial Autonomy Account shall carry out monthly reconciliation with the concerned District Accounts Office or the Treasury Office.

(16) If operator of a Financial Autonomy Account fails to carry out the reconciliation within the specified time, the concerned District Accounts Officer or the Treasury Officer may direct the concerned branch of the National Bank of Pakistan to stop making payments on the cheques issued by that operator until the reconciliation is carried out.

(17) Any amount remaining undrawn in the Financial Autonomy Account at the close of a financial year shall lapse.

(18) The branch of the National Bank of Pakistan making payment from the Financial Autonomy Account will send the paid cheques with a scroll showing particulars of payments to the main branch of the National Bank of Pakistan in the District on the next working day. The main branch of the National Bank of Pakistan shall send a consolidated scroll of all payments made from the Financial

Autonomy Accounts in the District along with paid instruments to the concerned District Accounts Officer or the Treasury Officer.

(19) The main branch of the National Bank of Pakistan shall make settlement through its head office in Karachi. However, at places where State Bank of Pakistan branches exist, the branches of the National Bank of Pakistan, making payment from the Financial Autonomy Account, shall obtain re-imburement against such payments through their main branches at those places from the State Bank of Pakistan's respective branch.

(20) Cheques issued by an operator of the Financial Autonomy Account shall remain valid for three months from the month of issuance or until 30th of June, whichever is earlier.

(21) The operator of a Financial Autonomy Account shall also carry out an annual reconciliation with the concerned branch of the National Bank of Pakistan and shall record a certificate to this effect in the cashbook of the Financial Autonomy Account.

(22) The concerned District Accounts Officer or the Treasury Officer shall, through a sealed authority to be sent to the concerned branch of the National Bank of Pakistan through its main branch, revise the maximum limits up to which an operator of a Financial Autonomy Account can draw amounts in case of revision, for any reason, of the budgetary allocations for the package for a school.

(23) In case of transfer of an operator of the Financial Autonomy Account, he shall provide to the concerned branch of the National Bank of Pakistan an attested copy of the transfer order, charge relinquishment report and the specimen signatures of the person who took over charge of the post of the Principal of the school.

(24) In case charge of the post of an operator is assumed, specimen signatures of the person assuming the charge shall be forwarded to the concerned branch of the National Bank of Pakistan by Principal of another school in the District whose specimen signatures are already available with the concerned branch of the National Bank of Pakistan or are attested by a branch of the National Bank of Pakistan in the District.

(25) The operator of a Financial Autonomy Account shall keep cheque-book of the Account in his personal custody and in no case a cheque-book be handed over to anyone else for any reason.

(26) In case of transfer of an operator of a Financial Autonomy Account, counterfoils of used cheque-books, spoiled cheques and cheque-book under use shall be handed over to his successor against proper written acknowledgement.

(27) In case a cheque-book or any of cheques is lost, the operator of the Financial Autonomy Account shall forthwith inform the concerned branch of the National Bank of Pakistan and the concerned District Accounts Officer or the Treasury Officer of the fact with a request to ensure that no payment is made on the lost cheques.

(28) Operator of a Financial Autonomy Account shall notify to the concerned branch of the National Bank of Pakistan the number of each cheque book brought into use and the number of cheques it contains.

7. Delegation of financial powers.– (1) The Principals shall have full powers to sanction incurrence of expenditure from the detailed objects under the package. For the purpose of clarity, it is declared that the delegation of financial powers under this rule is applicable only to the budgetary allocations for the package.

(2) Signing of a bill by the Principal shall connote his sanction for the expenditure falling within his sanctioning power and no separate sanction shall be required to be issued.

(3) Re-appropriation of budgetary allocations for the package for a school or for different schools shall be made by the Deputy Commissioner of the concerned District.

(4) Acquisition of goods and services out of the budgetary allocations under the package for a school shall be made as provided by or under the Khyber Pakhtunkhwa Public Procurement Regulatory Authority Act 2012 (XI of 2012) or by or under any other applicable legal dispensation.

(5) Provision of budgetary allocations to a school under the package is meant to make expenditures on the detailed objects under which the budgetary allocations (original as well as revised) are provided and not for transfer to an entity not created by or under a law or which lacks lawful jurisdiction to receive such funds.

8. The Principals to draw certain amounts in advance.– (1) A payment for a service or an article may not be more than the value of the service already provided or the article already delivered. No advance payment shall be allowed except in accordance with the sub-rule (2).

(2) Notwithstanding anything contained in the sub-rule (1), the Directorate may sanction an amount not less than fifty thousand rupees for a school under the package which shall be drawn by the Principal in advance, without prior provision of service or delivery of an article.

(3) The Principal shall draw the sanctioned amount of an advance through issuance of a cheque in his favour and indicating probable detailed objects to which the amount drawn is to be debited. The concerned District Accounts Officer or the Treasury Officer shall book the amount as expenditure against the detailed objects specified by the Principal in the advice stapled with the cheque.

(4) The Principal may maintain, at a time, an advance not exceeding the amount so sanctioned and may recoup the amounts expended therefrom.

(5) Any amount remaining unspent from the advance drawn as on second last working day of a financial year shall be deposited into the Bank which shall be treated as deduct expenditure by the concerned District Accounts Officer or the Treasury Officer.

(6) In July each year, the Principal shall carry out yearly reconciliation with the concerned District Accounts Officer or the Treasury Officer and shall get the amounts drawn in advance

transferred to the actual detailed objects for which these were actually spent.

9. Drawl of amounts from the Financial Autonomy Accounts.–

(1) The Principal shall be responsible to make payments without negligence, in due course and after observing due diligence and be answerable for fraud, misappropriation, un-reasonability or illegality of an expenditure, actual as well as attempted.

(2) No amount shall be drawn from the Financial Autonomy Account unless the Principal signs a bill prepared for the purpose, inter alia, containing a certificate:

- (a) that the work has been performed, the goods supplied or the service rendered, as the case may be, and that the price charged is according to a contract, or if not specified by the contract, is reasonable;
- (b) where, pursuant to the contract, a payment is to be made before the completion of the work, delivery of the goods or rendering of the service, as the case may be, that the payment is inevitable and in public interest and is being made with sanction of the competent authority and the Principal shall be responsible to indemnify the District Government on account of any loss caused due to advance payment; and
- (c) in case of any other payment, that the payee is eligible for or entitled to the payment.

(3) The bills used for normal expenditure of the school shall be used, mutatis mutandis, for the expenditure from the budgetary allocations of a school under the package.

(4) The Principal may assign duties regarding incurrence of expenditure and preparation and certification of bills relating to budgetary allocations for the school under the package to any individual or committee comprising such persons subordinate to him as may, by order, be specified by the Principal.

(5) The Principal and his subordinates shall be responsible for legality and reasonability of the expenditure made from the budgetary allocations for the school under the package in proportion to their role in incurrence of expenditure.

(6) In case of a dispute, the proportion of role of the Principals and his subordinates in the matter of incurrence of expenditure from the budgetary allocations for the school under the package shall be determined by the Directorate, after giving an opportunity to all concerned whose role is to be determined of being heard and to defend themselves through written submissions.

(7) The fact of occurrence of a fraud, actual as well as attempted, shall be reported to the Directorate, the Department, the concerned District Accounts Officer or the Treasury Officer, officers of the Auditor General and other relevant persons or entities without delay by the concerned Principal.

(8) Amounts paid in excess of what is due or less than legitimate entitlement will be recovered or paid, as the case may be, to the extent of excess or less amount by the Principal at the earliest.

(9) The Principals may get works costing up to Rs. 5, 00,000/ executed other than through the Communications and Works Department of the Government and may hire services of duly qualified persons for the purpose.

(10) The Department may issue standing operating procedures for execution of works under sub-rule (9).

10. Hiring of services.– (1) A Principal may engage persons to render teaching services on lecture-to-lecture basis in consideration of payment of such money as may be determined by the Directorate subject to the condition that the amount of money so determined for a day may not be less than a minimum daily wage and may also not exceed maximum emoluments of a regular teacher in a higher secondary school for a day.

(2) The Directorate shall determine the number of lectures which shall be construed as work of a full day.

(3) The persons to be engaged for teaching services on lecture-to-lecture basis shall possess such qualifications with reference to age, education, training and work experience as may be deemed appropriate by a Principal to suitably enable those persons to render teaching services of requisite quality.

(4) The Directorate may revise a dispensation made by a Principal under sub-rule (3).

(5) If number of candidates exceeds the persons required for rendering teaching services on lecture-to-lecture basis, selection shall be made on merit by the Principal. The Directorate may issue guiding principles for determination of merit on the basis of objective criteria.

(6) The Directorate may issue instructions for selection of candidates for rendering teaching services on lecture-to-lecture basis on the recommendation of such committee as it may direct.

(7) The Principal may make payments to the persons engaged for rendering teaching services on lecture-to-lecture basis for the services rendered from the cash drawn in advance.

(8) Engagement of a person for rendering teaching services on lecture-to-lecture basis shall not entitle him to a preferential treatment for appointments to posts, services, cadres or functional units which shall be made by the competent authorities after open competitive selection process from amongst persons possessing required qualifications.

(9) The Department may provide a facility of online registration of persons intending to present their services for teaching in the higher secondary schools on lecture-to-lecture basis. After satisfactory operationalization of this arrangement, no person shall be considered for engagement for rendering teaching services on lecture-to-lecture basis unless he is so registered and has a unique registration code allotted by the Department. Thereafter, whenever it is intended to hire

services of persons for a particular higher secondary school, all registered persons against the concerned school shall be intimated, through SMS as well as email, to be present in the said school for interview.

11. Submission of information and record to the Directorate.–

(1) The Directorate will consolidate reconciled accounts of the schools under the package.

(2) The Directorate may require rendition of such information and reports and submission of such records and issue such other instructions as it may deem appropriate and which may reasonably be related to the package.

(3) The Department may require such information from the Directorate or a District or City District Government relating to the package as it may deem appropriate.

(4) The Directorate shall review the package each month and shall issue such orders as may be necessary for efficient utilization of resources provided under the package.

(5) All records relating to the package shall be open to inspection during office hours by the concerned Deputy Commissioner and the Directorate or their authorized representatives.

12. Separate records for the package.– (1) The Principals shall maintain separate cashbooks, stock registers and all other records as are required to be maintained in respect of normal budgetary allocations from the District Fund or the Provincial Consolidated Fund or Public Account of the Province or from any other source for the funds provided under the package.

(2) The Directorate or the Department may issue such instructions with regard to maintenance of additional records as are deemed appropriate.

13. The Auditor General to audit.– (1) Audit of all transactions and accounts of the Financial Autonomy Accounts shall be conducted by the Auditor General in accordance with the applicable law.

(2) The Principal shall be responsible for safe custody and production of record for audit by the Auditor General and to attend to any observations arising out of such audit.

(3) The Principal and his subordinates shall afford maximum facilitation for conduct of audit.

(4) Records relating to the Financial Autonomy Accounts shall not be destroyed before their audit by the Auditor General. After conduct of audit, these records shall be destroyed after such period and in accordance with such standing operating procedures as may be specified by the Directorate.

(5) The Department may constitute such committees as it may deem appropriate for consideration and settlement of audit paras relating to the package. Only unsettled paras shall be included in the final audit reports.

14. Matters not provided for.– (1) Matters not provided for in these rules shall be regulated in accordance with the rules framed or deemed to have been framed under the Act.

(2) In absence of an arrangement under sub-rule (1), matters not provided for in these rules shall be regulated in accordance with the rules framed or deemed to have been framed under Article 119 of the Constitution of the Islamic Republic of Pakistan, 1973 for the Provincial Consolidated Fund or Public Account of the Province read with any other applicable law, rules, regulations or valid executive instructions.

15. Issuance of instructions.– The Department shall have power to issue orders deemed appropriate to carry out purposes of these rules, and in case any difficulty arises, for removal thereof.

16. Relaxation of rules.– (1) The Department may relax these rules in any case for just and equitable reasons to be recoded in writing.

(2) The Department may make such orders in case of war or other grave emergencies as it may deem appropriate which may include partial or complete temporary suspension of operation of these rules.

17. Overriding effect.–In case of irreconcilable clash between these rules and other rules framed or deemed to have been framed under the Act, these rules shall, to the extent of clash, prevail and shall have effect notwithstanding anything contained in those other rules.

(DR. SHAHZAD KHAN BANGASH)

SECRETARY

GOVERNMENT OF KHYBER PAKHTUNKHWA
ELEMENTARY & SECONDARY EDUCATION
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