

# **BAHRIA UNIVERSITY**



## **FINANCIAL RULES**

**APPROVED BY  
THE 34<sup>TH</sup> BOG MEETING  
ON 29<sup>TH</sup> JANUARY 2016**



## Record of Amendments

[illegible]

Note: Amendments are to be recorded, cross-checked and their incorporation in the document authenticated (with name, designation and signatures).

# Table of Contents

Record of Amendments .....	1
Table of Contents .....	2
Abbreviations & Acronyms .....	5
<b>Chapter 1 - MANDATE &amp; PREAMBLE, APPLICATION, DEFINITIONS &amp; TERMS OF REFERENCE.....</b>	<b>6</b>
1.1 University Funds, Audit and Accounts (BU Ord. Clause 28) .....	6
1.2 Application.....	6
1.3 Definitions .....	7
1.4 Finance and Planning Committee (FPC) .....	7
1.5 Composition of FPC.....	7
1.6 Functions of FPC .....	8
1.7 Responsibilities and Authority .....	8
1.8 Financial Powers.....	9
<b>Chapter 2 - FUNDS .....</b>	<b>9</b>
2.1 Sources of Funds for BU .....	9
2.2 Sources of Funds for CUs.....	9
2.3 Fee Revenue Collection .....	9
2.4 Investment and Borrowing .....	10
2.5 Bahria University Fund Accounts .....	10
2.6 Donations and Endowments.....	10
2.7 Special Grants.....	10
2.8 Special Reserve Fund .....	11
2.9 Investment.....	11
2.10 BU Students' Security Fund .....	11
2.11 Annual Statement of Accounts .....	12
<b>Chapter 3 - BUDGETING.....</b>	<b>12</b>
3.1 Budget .....	12
3.2 Process of Budgeting .....	12
3.3 Budget Preparation .....	12
3.4 Resource Allocation .....	13
3.5 Capital/Development Expenditure Program .....	13
3.6 Capital Budget Procedure .....	13
3.7 Budgetary Control.....	13
<b>Chapter 4 - AUDIT.....</b>	<b>15</b>
4.1 Internal Audit.....	15
4.2 External Audit .....	15
4.3 Authority of External and Internal Auditors .....	15
4.4 Functions and Responsibilities of Internal Audit .....	16
4.5 Losses .....	16
4.6 Ethical Policy.....	17
<b>Chapter 5 - ACCOUNTS .....</b>	<b>18</b>
5.1 Accounting Convention.....	18
5.2 Accounting Treatment .....	18
5.3 Accounting Procedure.....	18
5.4 Accounting Returns.....	18
5.5 General instructions.....	18
5.6 Disbursement of Salary.....	19
5.7 General Financial Instructions .....	20
5.8 General Control Measures .....	20
5.9 Expenditure.....	21
5.10 Accounting Procedure for Receipt of Fees from Students .....	21
5.11 Contingencies .....	21



5.12 Account Books .....	21
5.13 Reporting .....	22
5.14 Release and Expenditure of Foreign Exchange.....	23
5.15 Contracts .....	23
<b>Chapter 6 - TAXATION.....</b>	<b>24</b>
6.1 Preamble .....	24
6.2 Deduction of Tax at Source .....	24
<b>Chapter 7 - PURCHASE, PROCUREMENT, INVENTORY, ASSETS AND DISPOSALS.....</b>	<b>25</b>
7.1 General .....	25
7.2 Financial Authorities .....	25
7.3 Procuring Authorities .....	25
7.4 Projects.....	25
7.5 Procurement at BUHO .....	25
7.6 Purchases up to Rs50,000/- .....	25
7.7 Purchases between Rs 50,001 to Rs 300,000 .....	26
7.8 Purchase between Rs 300,001 to Rs5M (BUHO) .....	26
7.9 All Purchases beyond Rs5M (BUHO) .....	27
7.10 Procurements at CUs. ....	27
7.11 Purchases between Rs 50,001 to Rs 300,000 .....	27
7.12 Purchases between Rs 300,001 to Rs 5.00 Million. ....	29
7.13 All Purchases beyond Rs5M (Campuses).....	30
7.14 Procedure/Guidelines .....	30
7.15 Assets .....	31
7.16 Inventory .....	31
7.17 Stocks and Stores.....	31
7.18 Disposal of Assets .....	31
7.19 Vehicles.....	31
7.20 Stores.....	31
<b>Chapter 8 - TRAVELLING ALLOWANCE.....</b>	<b>32</b>
8.1 Temporary Duty (Ty Duty) .....	32
8.2 Daily Allowance Rates.....	32
8.3 Applicability of Special and Ordinary DA Rates.....	32
8.4 TA/DA for Journey Performed.....	33
8.5 Rules on Daily Allowance .....	33
8.6 Authorization for Travel.....	34
8.7 TA/DA for Tour/Duty/Training inside/outside Pakistan .....	34
8.8 Bar on Delegation of Duty of Countersignature.....	34
8.9 Conveyance Charges.....	34
8.10 General TA/DA Rules .....	35
8.11 TA/DA Claims.....	35
8.12 Responsibilities of Countersigning Officer.....	36
<b>Chapter 9 - BAHRIA UNIVERSITY CONTRIBUTORY PROVIDENT FUND.....</b>	<b>36</b>
9.1 Definitions .....	36
9.2 Objective.....	36
9.3 Management.....	37
9.4 Membership.....	37
9.5 Rate of Contribution .....	37
9.6 Contribution by BU .....	37
9.7 Statement of Accounts.....	37
9.8 Investments .....	37
9.9 Earnings from the Fund .....	38
9.10 Withdrawal/Loan .....	38
9.11 Non-Refundable Withdrawals.....	38
9.12 Closing of Account .....	39
9.13 Modification of Fund Rules .....	39

## **Chapter 7 - PURCHASE, PROCUREMENT, INVENTORY, ASSETS AND DISPOSALS**

### **7.1 General**

7.1.1 The procurement should be aimed at getting the best quality of goods, services and works while paying as less as possible through fair and transparent competitive bidding. Procurement requires good planning, understanding of the market trend and adherence to BU and PPRA Rules. PPRA Rules nearly address all the needs of procuring agency. However, a good understanding of these rules is equally important in order to undertake procurement efficiently. In order to ensure timely and cost effective procurement, guide lines covered in ensuing paragraphs are to be complied. The word procurement/purchases in this document include:

- a. Purchases
- b. Civil Works
- c. Maintenance
- d. Renovation/Refurbishment
- e. Consultancy Services

### **7.2 Financial Authorities**

7.2.1 Following are the Competent Financial Authorities (CFAs) of Bahria University. Their financial powers are specified from time to time & given in schedule-1 of these rules:

- a. Rector
- b. Pro-Rector
- c. Director Generals
- d. Registrar
- e. Director Campuses/Principals

### **7.3 Procuring Authorities**

7.3.1 Following are the Procuring Authorities in BU:

- a. Director (P&D)
- b. Director Campuses/Principals

### **7.4 Projects**

7.4.1 Expenditure of more than Rs.5.0 M in BUHO or Campuses will be termed as Project and handled by Director (P&D). Campuses will be required to forward their detailed requirements to Director (P&D) on file who will process financial approval etc. Detailed instructions on all Projects will be issued by Director (P&D) as per PPRA and BU rules. However, procurement will be done as per normal purchase procedure narrated in this chapter.

### **7.5 Procurement at BUHO**

7.5.1 After the sanction/approval of Competent Financial Authority (CFA).



BU-HO/Admin/2024/L/672

Director Campus - BUHS  
BUHSCK - BUHSCK

Director Admin - BUIC E-8  
BUIC - BU Islamabad

Director Marketing  
BU-HO - BU Head Office

Director Admin - BUKC  
BUKC - BU-Karachi

Director Campus - BUIC H-11  
BUIC - BU Islamabad

Director - BULC  
BULC - BU Lahore

Director IPP  
IPP - IPP

Director Academics - BUIC  
BUIC - BU Islamabad

Director Academics - BUKC  
BUKC - BU-Karachi  
01 January 2024

**DIRECTIVE – COMBAT PLASTIC POLLUTION IN BAHRIA UNIVERSITY 2024**

1. Bahria University is becoming the pioneer in Pakistan to take initiative to mitigate/eliminate the use of single-use plastic on its campuses. The commencement date of the project is 10th Jan 2024. In this regard comprehensive guidelines are promulgated in the form of a Directive at [Annex A](#) for compliance by all concerned.
2. All the concerned are requested to diligently follow the timeline and forward progress on completion of each phase.

**Mohammad Tahir SI(M)**  
Commodore (Retd)  
Director Admin (Safety & Security)

Annexure:

A. [Directive - Plastic Pollution.docx](#)



**Copy To:**

**Internal:**

Pro-Rector (Health Sciences) - BU-HO  
Pro-Rector (Admin) - BU-HO  
Pro-Rector (Academics) - BU-HO  
Pro-Rector (RIC) - BU-HO  
Registrar - BU-HO  
Treasurer - BU-HO  
Advisor to Rector (Islamic Studies / Affairs) - BU-HO  
Director Academics - BU-HO  
Director Center Of Islamic Studies - BU-HO  
Director QA - BU-HO  
Director Admissions - BU-HO  
Director Human Resource - BU-HO  
Director Health Sciences - BU-HO  
Director Student Affairs - BU-HO  
Director BU Advancement - BU-HO  
Director ORIC - BU-HO  
Director Pak China Study and Research Center - BU-HO  
Director PGP - BU-HO  
Director IT - BU-HO  
Controller of Exams - BU-HO  
Director IO - BU-HO  
Project Director BUHSCI - BU-HO  
Director P&D - BU-HO  
Director LPDC - BU-HO  
Chairman Iqbal Chair - BU-HO  
Director Technology Development - BU-HO  
Coordinator Iqbal Chair - BU-HO  
Dean ES - BU-HO  
Dean MS - BU-HO  
Dean Law - BU-HO  
Dean Professional Psychology - BU-HO  
Dean H&SS - BU-HO  
Dean Health Sciences - BU-HO  
DD Coord - BU-HO  
Director PMSTP - BU-HO  
Director CoE-AI - BUIC  
DD (Safety & Security) - BU-HO

**External:**

DG-KC - BUKC  
DG-NIMA - NIMA  
DG-BUHS - BUHSCK  
DG-IC - BUIC  
Director Indian Ocean Study Centre - NIMA

---

**Admin Directorate, Bahria University, Shangrilla Road, Sector E-8, Islamabad.**

UAN: 92-51-9264078 Ext: 1561 | Tel: 051-9260002 | Fax: 92-51-9260889 | Email: [dadmin@bahria.edu.pk](mailto:dadmin@bahria.edu.pk) | Web: [www.bahria.edu.pk](http://www.bahria.edu.pk)



# **DIRECTIVE – COMBAT PLASTIC POLLUTION IN BAHRIA UNIVERSITY**

**2024**



## **DIRECTIVE – COMBAT PLASTIC POLLUTION IN BAHRIA UNIVERSITY - 2024**

### **General**

1. The high functionality and relatively low cost of plastic means that this material is increasingly ubiquitous in everyday life. Over the past 50 years, global production and consumption of plastics have increased more than 20 times over, it will double again over the next 20 years. Along with the production and use of plastic has come plastic pollution. The impacts of plastic litter, especially of single-use and disposable items (such as bags, straws, coffee cups, beverage bottles and most food packaging) are growing as each year more plastic waste accumulates in our environment and oceans. Plastic is a persistent material, and often contains toxic chemicals. The harm caused by plastic vastly outweighs the benefits it brings to society. the advantage of using plastic will never compensate the damage caused by plastic pollution, including impacts on biodiversity, increased greenhouse gas emissions, and impacts on tourism, public safety, and human health.

2. The government of Pakistan being acquainted with the situation is making policies and taking measures to reduce/avert plastic pollution in the country. Bahria University being premier educational institution of Pakistan has decided to participate in this national cause and thus taking initiative of reducing plastic consumption in all its campuses with an aim of going Plastic Free. However, efforts to make a university plastic-free involve a combination of policies, initiatives, and community engagement. It requires to form a team of people with the motivation, know-how, and position to ensure a successful program. This is a great opportunity for students and staff members to work together to reduce campus environmental impact and foster social change.

3. The purpose of this directive is to delineate broad guidelines for circular and linear approaches which are to be followed in implementation of anti-plastic pollution drive along with timeline to make this project a success. It is reiterated that success of this program is directly related to wholehearted community level participation.

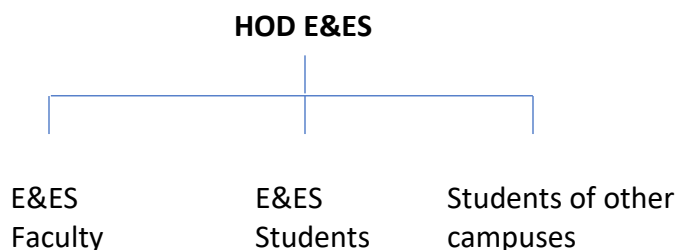
4. **Phases of Project** The project will run in following four phases:

Phases	Title	Timeline
1	Plastic Audit	10 Jan – 30 Jan 2024
2	Plastic Pollution campaign	
3	Selection of Targets (Single Use Plastic Items)	1 Feb – 15 Feb 2024
4	Implementation (Banning of SUP use in Campuses)	15 Feb – 15 April 2024

5. The efforts undertaken during each phase are elucidated in ensuing paragraphs.

6. **Plastic Audit**

a. Plastic Audit is to be conducted under the supervision of Earth & Environment Sciences (E&ES) Dept of Karachi (for BUKC & BUHS) and H-11 Campus (for BUIC & H-11) respectively. HoDs of E&ES Departments will be overall responsible for smooth conduct of Audit and forward report to BUHO. The composition of teams is at the discretion of HoDs, however, representation of both faculty and students as mentioned below is desirable. The suggestive ToRs are at annex A to this directive.



b. HODs E&ES departments at Islamabad and Karachi are to dish out detailed instructions on conduct of various phases of the subject Audit. The training schedule for audit team including faculty and admin staff is to be included in the subject instructions. BUKC campus at Karachi and E-8 campus in Islamabad is requested to fully cooperate and make best use of this opportunity to obtain best results from this activity.

c. Environment Research Center at BUKC Karachi may also be involved in formulating Audit Check-Off lists, their evaluation after the completion of the audit and preparation of recommendations.

d. In the light of the audit report, the recommendations are to be worked out very carefully in consultation with both the Director campuses. Incentives for the participating students may also be recommended. The recommendations should be doable and financially viable. In order to ensure sustainability, the recommendations should include mechanism for effective feedback after implementation.

7. **Marketing Campaign** Marketing Dte at BUHO will spearhead the campaign. Director Marketing BUHO will be overall incharge/responsible to run effective marketing campaign in order to achieve desired results. The campaign is to start with the launch of the subject activity and last till the end.

However, focused attention shall be on the successful accomplishment of each phase as described below:

Phases		Campaign Aim	Overall Objective
1	Conduct Plastic Audit	To get as many volunteers as possible	Start build up to achieve plastic free Campus
2	Selection of Targets	To involve students in this activity	Start of work on inviting celebrities to join
3	Campaign	To attract celebrities to join BU campaign against plastic	Take the campaign beyond BU boundaries
4	Implementation	Campaigning to achieve implementation Targets	Take BU campuses towards achievement of plastic free campuses.

8. Director Marketing is to devise a plan and issue detailed instructions to all campuses. Notwithstanding, the campaign may be designed in a manner that it should not only create awareness but also bring behavioral change amongst student, faculty, and staff of BU. Broad guidelines in this regard are at annex 'B' to this directive.

### **Implementation Phase**

9. The implementation phase is the zenith of the entire activity. Its purpose is to break the addiction to the plastic and contribute to healthier lifestyle. In this regard, a multidisciplinary approach is to be adopted by taking all stakeholders onboard to reduce and eventually eliminate the consumption of 'Single Use Plastic' in BU Campuses. From bans and reward/penalties on various single-use plastics, to improvement in provision of alternatives, waste collection/disposal and SOPs on reduced plastics use; all available options are to be exercised to achieve the objective.

10. The Implementation phase is further divided into three sub phases as under:

- a. Sub Phase – 1: Ban; Most commonly used plastic items.
- b. Sub Phase – 2: Ban all SUP cutlery, crockery.
- c. Sub Phase – 3: Take measures to reduce the use of paper on the campuses.

11. Broad guidelines for each phase are given at annex 'C'.

### **Conclusion**

12. The vision of making Bahria University 'Plastic Free' can only be realized through relentless commitment, sustainability and unyielding efforts of administration, faculty, students, and staff to combat plastic pollution. Our proactive approach, collaboration, and dedication can bring positive change that can translate our efforts into tangible reductions in plastic waste. it



is imperative for individuals and other stakeholders alike to embrace sustainable practices. As a team, we have the power to shape an environment where plastic pollution is vanquished in all Campuses of BU.

TORs - AUDIT TEAMS

1. Identify volunteers, form a team and motivate them for this National Cause
2. Set a time line for conduct of plastic Audit
3. Conduct an Audit by keeping following (but not limited to) in mind:
  - a. Take the inventory of your plastic waste (day/month wise).
  - b. Identify what kind of plastics are being thrown away.
  - c. Identify **recyclable, non-recyclable, reusable** plastic items.
  - d. Identify source of each kind of plastic being thrown away.
  - e. How much of that material is supplied by campus.
  - f. How much is being brought from outside with who are associated with them.
4. Analyze your plastic consumption patterns and with sources.
5. Recommend a time line for phase wise reduction/removal of plastic use.
6. Identify and recommend alternatives keeping in view the budgetary constraints.
7. Identify and recommend plastic waste disposal procedures.

**GUIDELINES - MARKETING CAMPAIGN**

1. Selection of target audience; students, faculty, staff, local community and stakeholders
2. Selection of powerful yet concise, impactful and memorable slogans
3. Campaign Identity; easily recognizable and memorable
4. Create eye catching posters
5. Design informative posters that provide in depth details about the purpose campaign
6. Design stickers with catchy slogans or visuals related to anti-pollution campaign
7. Visually appealing graphics for social media platforms
8. Infographics to educate all stakeholders
9. Create campaign-themed T-Shirts, reusable water bottles, tote bags etc
10. Campus E Newsletter/Emails
11. By implementing the marketing campaign, a culture of sustainability can be created and actively contribute to plastic pollution control in Pakistan
12. Based on audit report, issue a comprehensive directive/policy assigning time based goals



**GUIDELINES - IMPLEMENTATION**

**Sub-Phase # 1**      **Ban; Most commonly used plastic items.**

1.      Water bottles, plastic bottles, disposable plates and cups polythene bags  
Shopping bags brought by students, faculty and staff members.
2.      Consider imposing fine on students carrying plastic bottles/bags
3.      Ban cafeterias and eateries to sell/ provide plastic water/ beverages bottles and polythene bags
4.      Heavy fine on violators
5.      Availability of reusable water bottles/tin beverages and paper/tote bags at campus canteen
6.      Encourage students, faculty members and staff to bring own reusable water bottles
7.      Phase wise replacement of water chillers with water fountains

**Sub-Phase # 2**      **Ban all SUP cutlery, crockery**

1.      Ban use of plastic cutlery and crockery in cafeterias, pantries, hostels and tuck shops; replace with steel reusable dishware
2.      Encourage students/faculty/staff to bring their own lunch boxes
3.      Consider offering discount to students who bring their own lunch boxes
4.      Consider rewarding customers that bring their own cup with a discount
5.      Ban non-certified compostable tea cups, plastic straws, Plastic Cups & Paper Drink Cups (with plastic lining)
6.      Ensure availability of reusable sauces bottles/containers

**Sub-Phase # 3**      **Take measures to reduce the use of paper on the campuses**

1.      Think before you print
2.      Take paperless note
3.      Use online or cloud for Storage of your files

4. Hot desking to keep office free of clutter
5. Cultural support and encouragement to save paper
6. Keep recycling bin handy

