

**Government of Pakistan
Ministry of Human Rights
National Commission for Human Rights**

NOTIFICATION

Islamabad, the _____ July, 2023.

S.R.O. _____/2023- In exercise of the powers conferred by section 33 of the National Commission for Human Rights Act, 2012 (XVI of 2012), the National Commission for Human Rights, in consultation with the Federal Government, is pleased to make the following rules, namely: -

1. Short title and commencement: - (1) These rules may be called the **National Commission for Human Rights Fund and Finance Rules, 2023.**

(2) They shall come into force at once.

2. Definitions: - (1) In these rules, unless there is anything repugnant in the subject or context,

- (a) **“Act”** means the National Commission for Human Rights Act, 2012 (XVI of 2012);
- (b) **“assignment account”** means a ledger sub-account of the Federal Consolidated Fund or Public Account and includes sub-accounts, revolving fund accounts, required for donor aided projects or otherwise;
- (c) **“bank”** means any scheduled bank of Pakistan.
- (d) **“bank accounts”** means bank accounts maintained for NCHR and the Fund;
- (e) **“Chairperson”** means the Chairperson of the Commission, appointed under Section 4 of the Act;
- (f) **“Competent authority”** means the Chairperson or an Officer or member to whom powers have been delegated by the Commission;
- (g) **“Commission”** means the National Commission for Human Rights constituted under section 3 of the Act;
- (h) **“DDO”** means drawing and disbursing officer of the Commission appointed by the competent authority to draw and disburse money

against valid and certified claims of employees, individuals, firms, contractors, etc. and financial matters of the Commission and its Secretariat;

- (i) **“Fund”** means the National Commission for Human Rights Fund established under section 23 of the Act;
- (j) **“Government”** means the Federal Government;
- (k) **“investments”** means the loan, grant, subsidy, equity, projected or scheme either funded locally or through foreign aid shall be provided to government enterprises and offices through sub-accounts of treasury single account system including assignment accounts and revolving fund accounts opened in public account.
- (l) **“principal accounting officer”** means the Chairperson, National Commission for Human Rights; and
- (m) **“regional offices”** means a regional office of the Commission established in a province which is headed by a member domiciled in that province.

3. National Commission for Human Rights Fund: -

(1) The funds provided by the Federal Government or Finance Division to the Commission as grant shall be utilized through Asaan Assignment Account Procedure, 2020; and

(2) The funds as received under clauses (b) and (c) of sub-section-2 of the Act shall be maintained in Public Account of the Federation as per the Public Finance Management Act, 2019 and rules made thereunder. Accordingly, the funds of the Commission may not be transferred to any commercial bank.

4. Constitution of Finance Committee: - (1) For the management and administration of the Fund, the following shall be a finance committee, consisting of -

- (a) Chairperson of the Commission *Chairman*
- (b) Secretary of the Commission *Member-cum-Secretary*
- (c) Two members of the Commission nominated by the Commission; and *Members*
- (d) Joint Secretary (Expenditure) of the Finance Division to which business of the Commission stand allocated *Member*

5. Powers & functions of the Finance Committee. - The Finance Committee shall have the following powers and functions, namely:-

- (a) to approve procedures for the proper management of the fund;
- (b) to seek, receive and accept from Government, donor agencies, authorities, public bodies, corporations, companies persons, locals or foreigners or from any lawful sources, grants, aids, moneys, moveable and immoveable assets, donations, gifts contributions, subscriptions, devices, bequests and other assistance shall not be acceptable except with the approval of the Government;
- (c) to purchase, acquire, alter, improve, change, protect, renew, take on lease, exchange, use, hire, sell, lease, let or otherwise dispose of lands, buildings, constructions, any other moveable or immoveable assets and any rights and privileges whatsoever necessary for the purposes of the Fund;
- (d) to take such steps by personal or written appeals or otherwise as may from time to time be deemed expedient and permitted under the Act and other laws for the purpose of procuring contributions to the Fund in shape of donations, annual subscriptions or otherwise and to promote, assist in the promotion of the objectives of the Fund by observing Government laws and financial rules amended from time to time.

6. Submission of budget estimates and revised estimates. – (1) The Commission shall cause through the Finance Committee to prepare its budget estimates and revised estimates on the basis of prescribed guidelines.

- (2) After consolidation under sub-rule (1) the estimates shall be presented before the Commission for approval and onward transmission to the Government every year in accordance with time fixed by the Finance Division. In case of any delay in the Commission meeting the budget estimates shall be submitted to the Government with the approval of the Chairperson and later on the budget shall be placed for approval by the Commission in its succeeding meeting.

(3) The budget estimates originally submitted under sub-rule (1) shall be recast in accordance with the availability of overall resources including fee, charges, donations, aids, loans, debt and income generated through investment and other sources. Revised estimates of the current financial year and budget estimates for the subsequent financial year shall be presented before the Commission for approval.

7. Sanction for expenditure - (1) Expenditure shall be incurred after obtaining sanction from the Chairperson being PAO of the Commission -

(2) The PAO shall not incur expenditure except in accordance with the budgetary provisions by observing Government laws, these rules and as per section 27 of the Act and as per Powers of Principal Accounting Officers Regulations 2021.

(3) The PAO may delegate any of his powers to any senior subordinate officer of the Commission. The PAO shall not, however, cease to exercise his powers by the act of delegation. The financial powers so delegated shall be subject to the following conditions, namely: -

(a) The funds are available under the relevant head of account;

(b) The delegated powers shall be exercised in accordance with the provisions of the Act, these rules and such instructions issued by the Commission as the case may be, or by the Government from time to time; and

(c) The powers delegated shall not be further delegated.

(4) All financial sanctions and orders containing financial implication issued by various officers within the financial powers delegated to them shall be communicated directly to the head of Finance & Accounts Wing for disbursement after applying necessary pre-audit checks, deduction of taxes and fulfillment of other codal formalities.

(5) All sanctions shall be deemed to be effective from the date of issue unless otherwise specified therein and a sanction which is not acted upon during a financial year it shall require fresh approval of the sanctioning authority in the new financial year.

8. Accounts - (1) The accounts of the Commission shall be prepared in accordance with the instructions issued by the Controller General of Accounts with the approval of the Auditor General of Pakistan as per Section-38 of PFM Act, 2019, Treasury Single

Account (TSA) Policy 2019-2029, Cash Management and Treasury Single Account Rules 2020, New Accounting Model (NAM) and subject to Section-26 of the Act, the Commission shall keep proper accounts and records of its transactions and affairs and shall do all things necessary to ensure that

- (a) all payments out of its moneys are correctly made and properly authorized;
- (b) the accounts and expenditure shall be reconciled with the AGPR on monthly basis; and
- (c) Annual certified accounts shall be made available to the finance division within three months of finalization.
- (d) The annual financial statement shall be prepared within three months of the closure of financial year.

(2) The Commission shall maintain proper record of all activities such as procurement decisions; newspaper advertisements; comparative statements; supply and work orders; payment vouchers; and counterfoils of cheques, etc. to meet the requirements of internal and external audit.

(3) The Commission shall maintain the following books of accounts, namely: -

- (a) Cheque Register;
- (b) Cash Book;
- (c) Contingent Expenditure Register;
- (d) Project-wise Statements of Expenditure;
- (e) Budget Control Register and Statement of Releases;
- (f) Register of Advances (Advance Payments); and
- (g) Stock Register, Dead Stock Register and Consumable Record Register

(4) The business process of accounting procedure shall be prepared by the Chairperson in consultation with the Auditor General of Pakistan and Controller General of Accounts, for approval by the Finance Division.

(5) The Commission shall, as soon as practicable after the close of each financial year prepare and finalized the financial statements in respect of that year.

9. Audit of Accounts. - (1) The Commission shall put in place a system of Internal Audit and shall follow the Internal Audit Manual prepared by the Auditor General of Pakistan.

(2) Internal Audit report shall be prepared and submitted to the Chairperson in the month of July of each financial year.

(3) In pursuance of Article-169 and 170 (2) of the Constitution of the Islamic Republic of Pakistan, 1973, the Auditor General's (Functions, Powers and Terms & Conditions of Service) Ordinance, 2001 and any other relevant law(s) external audit of the Commission shall be conducted by the Auditor General of Pakistan who shall determine the extent and nature of such audit.

10. Residuary powers. – (1) Any matter or subject not specifically provided for in these rules and all questions relating to enforcement of these rules shall be regulated in accordance with decisions of the Commission by following Government laws and financial rules amended from time to time.

(2) The provision of these rules shall be subject to provisions of article 169 and 170 of the Constitution and the Public Finance Management Act, 2019 and rules & regulations made thereunder.

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(Arif Shamim)
Director (B&C)