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PART II

**Statutory Notifications (S.R.O.)**

GOVERNMENT OF PAKISTAN  
**MINISTRY OF INTERIOR**  
(National Counter Terrorism Authority)

NOTIFICATION

*Islamabad, the 22nd December, 2020*

**S. R. O. 1461(I)/2020.**—WHEREAS, National Counter Terrorism Authority Act, 2013 promulgated consequent upon assent of the President of Pakistan and accordingly published in the Gazette of Pakistan (Extraordinary Part) on 22nd March 2013.

AND WHEREAS, National Counter Terrorism Authority Pakistan (NACTA) had been established under Section 3 of the National Counter Terrorism Authority Act 2013 with the following functions:—

- (a) To receive and collate information or intelligence and coordinate between all relevant stakeholders to formulate threat assessments with periodical reviews to be presented to the Federal Government for making adequate and timely efforts to counter terrorism and extremism;

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- (b) To coordinate and prepare comprehensive National Counter Terrorism and Counter Extremism strategies, and review them on periodical basis;
- (c) To develop action plans against terrorism and extremism and report to the Federal Government about implementation of these plans, on periodical basis;
- (d) To carry out research on topics relevant to terrorism and extremism and to prepare and circulate documents;
- (e) To carry out liaison with international entities for facilitating cooperation in areas relating to terrorism and extremism;
- (f) To review relevant laws and suggest amendments to the Federal Government; and
- (g) To appoint committees of experts from Government and non-Government organizations for deliberations in areas related to the mandate and functions of the Authority.

AND WHEREAS Section 14 of the Act provides that: (1) there shall be a fund known as NACTA Research and Development Fund.

(2) The fund shall consist of:—

- (a) Funds or budget amount received from the Federal Government;
- (b) Grants made by the international bodies, organizations and entities, in accordance with procedures laid down by the Federal Government;
- (c) Such other sums as may be received by the Authority.

(3) The Fund shall be administered by the National Coordinator in such manner as prescribed.

(4) The Authority may receive international assistance in the field of counter terrorism and counter extremism in the prescribed manner.

In pursuance of Section 14(3) read with Section 22 (2) and Section 7 (c) of the Act, the Authority, with the concurrence of Federal Government has been pleased to prescribe Financial Manual and Accounting Procedure for the NACTA Research and Development Fund.

## CHAPTER 1

### INTRODUCTION

#### 1.1 Reader Guidance

1.1.1 There are three levels of heading in the procedure: Level 1 – chapter

Level 2 – section

Level 3 – sub-section

#### 1.2 Purpose and Scope

1.2.1 The purpose of this accounting procedure and financial manual is to set out the policies and procedures to be used in financial management and accounting of NACTA Research and Development Fund.

#### 1.3 Revision

1.3.1 The financial manual and accounting procedure, if deemed necessary, may be revised by the National Coordinator with the approval of Federal Government.

#### 1.4 Financial Manual and Accounting Procedure

1.4.1 The financial manual and accounting procedure laid down in ensuing chapters is for the NACTA Research and Development Fund to be established under Section 14 of the NACTA Act. The financial manual and accounting procedure shall be called NACTA Research and Development Fund Financial Manual and Accounting Procedure.

1.4.2 In this financial manual and accounting procedure, unless there is anything repugnant to the subject or context:—

- (a) Act means the National Counter Terrorism Authority Act 2013.
- (b) Authority means National Counter Terrorism Authority Pakistan established under section 3 of the Act.
- (c) Bank means the National Bank of Pakistan where the account(s) of the fund and/or any other account of the Authority are opened / being maintained.
- (d) Fund means the NACTA Research and Development Fund established under section 14 of the ACT.

- (e) National Coordinator (NC) means the National Coordinator of the National Counter Terrorism Authority Pakistan.
- (f) NACTA means National Counter Terrorism Authority Pakistan.
- (g) Account Holder means National Coordinator of the Authority

### 1.5 **Utilization out of NACTA Research and Development Fund**

1.5.1 The NACTA Research and Development Fund shall be used for the purposes of:—

- (a) Expenditure incurred on Research carried out in the field of counter terrorism / extremism;
- (b) All Authority's Employees, including the employees working on deputation, contract, daily wages and such other working in the Authority, related expenses like pay & allowance, fringe benefits, and retirement benefits;
- (c) All expenditures incurred on operational activities of the Authority to carry out its functions and includes but not limit to repair & maintenance of assets of the Authority etc;
- (d) All expenditures on acquisition of physical assets; and
- (e) Any other expenditure required to be incurred in carrying out any of the functions of the Authority;
- (f) Any expenditure that National Coordinator deem necessary for the execution of the activities of the Authority.

### 1.6 **Sources of the Fund**

1.6.1 The Fund shall consist of:—

- (a) the funds or budget amount received from the Federal Government;
- (b) grants made by the international bodies, organizations and entities, in accordance with procedures laid down by the Federal Government;
- (c) Such other sums as may be received by the Authority.

### 1.7 **Placement of funds**

1.7.1 Funds/budget amount received from the Federal Government shall be kept in the lapsable Assignment Account operated as per revised procedure for

operation of assignment account approved by Finance Division as amended from time to time (Annex-I).

1.7.2 Grants received from the international bodies, organizations and entities shall be placed in Revolving Fund Assignment Account operated as per laid down revised procedure for Revolving Fund Account (Foreign Aid Assignment Account) *vide* Finance Division OM No.F.2(1)BR-II/2007-154 dated January 26, 2012 as amended from time to time (Annex-II).

1.7.3 Such other sums as may be received by the Authority under section 14(2) (c) of the Act shall be kept in Public Account opened in the name of National Counter Terrorism Authority Pakistan.

## CHAPTER 2

### POWERS AND FUNCTIONS OF THE NATIONAL COORDINATOR

#### 2.1 Financial and Administrative Powers

2.1.1 The National Coordinator shall be the Chief Executive of the Authority and shall have such powers and functions as assigned under section 9 (3) of the Act and have full financial and administrative powers for effective administration of the Authority. The financial powers of the National Coordinator, except specifically mentioned otherwise in the Act or any orders by the Board, shall be as delegated to the Ministries or Divisions by the Government from time to time.

#### 2.2 Preparation of Budget

2.2.1 The annual budget of NACTA shall be prepared under the supervision of the National Coordinator who shall submit for approval of the Board a statement showing estimated receipt and expenditure of the Authority for the next financial year in time *i.e.* as per the schedule of the Federal Government or instructions of the Board.

2.2.2 The budget prepared by the National Coordinator shall be approved by the Board with such amendments as deemed necessary.

2.2.3 The budget approved by the Board requiring the allocation of funds by the Federal Government shall be submitted to the Federal Government for allocation of funds.

2.2.4 Separate budgets shall be prepared for;

- (a) Current expenditure of the Authority;
- (b) Development expenditure, if any; and
- (c) Expenditure to be met from other sums placed in Public Fund.

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### CHAPTER 3

#### **FINANCIAL FRAMEWORK AND AUTHORIZATIONS**

##### **3.1 Effectiveness of the sanction**

3.1.1 Unless otherwise indicated specifically in the orders conveying sanction, a sanction issued by a competent authority shall have effect from the date of orders conveying the sanction.

3.1.2 A sanction for any charge which has not been acted upon till the end of financial year shall be deemed to have been lapsed, unless it is specifically renewed in the next financial year.

##### **3.2 Expenditure beyond Financial Powers of National Coordinator**

3.2.1 The expenditure beyond financial powers of the National Coordinator shall be incurred with the approval of the Federal Government or Chairman of the Board.

##### **3.3 Segregation of functions**

3.3.1 The functions of incurring expenditure and process for getting sanction thereof from the competent authority; authorization of payments after carrying out requisite pre-audit checks; drawing & disbursements/payments and recording thereof shall be separate and entrusted to different officials.

3.3.2 Admin/Procurement section shall initiate the procurements including the acquisition of the physical assets of the authority as per the procedure prescribed in the ensuing Chapters. Upon completion of the procurement/acquisition of physical assets, Admin/Procurement section shall get the expenditure sanction from the competent authority and hand over the expenditure sanction along with necessary vouchers to DDO for preparation of claim/bill. The DDO shall after preparation of the bill submit the claim/bill to pre-audit section for authorization of payments or otherwise after applying necessary pre-audit checks. Upon authorization of payment by the Pre-audit section, the DDO shall draw the cheque in favour of the Payee/vender and send it to the AGPR for endorsement after getting it signed by the authorized signatories.

3.3.3 All the claims/payments relevant to the Authority including but not limited to repair & maintenance, entertainment, pay & allowances etc. shall be processed in the pattern as detailed in section 3.3.2 above.

##### **3.4 Financial Propriety**

3.4.1 Every officer of the Authority who is authorized to incur expenditure shall exercise the same vigilance in respect of expenditure as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

3.4.2 Ensure that the expenditure is not *prima facie* more than the judicious requirement of the occasion.

3.4.3 Not to pass an order that will be directly or indirectly in his/her own benefit except which is attached with the post or mandatory for the execution of the Authority's function or else with the prior approval of higher authority in writing.

3.4.4 Ensure that the Authority's money is expended not for the benefit of a particular employee or class of employees unless admissible in accordance with the service regulations of the Authority or any other order passed by the Authority.

3.4.5 Ensure that money is expended in the interest of Authority and not other than the purposes for which funds have been approved.

3.4.6 Ensure that for any losses to the funds, receipts and stamps etc., caused by defalcation or otherwise, the higher authority is informed immediately even if any loss has been made good by the party responsible for it.

3.4.7 The officer who signs or countersigns a certificate shall be personally responsible for the facts certified, so far as it is his duty to know or to the extent to which he may reasonably be expected to be aware of them and the fact that a certificate is printed shall be no justification for his signing unless it represents the facts of the case.

### **3.5 Matters not specifically provided for**

3.5.1 All matters relating to finance, accounts and procurement etc., not specifically provided in this manual shall be regulated by the Rules and Regulations of the Federal Government.

## CHAPTER 4

### **CASH AND BANKING**

#### **4.1 Introduction**

4.1.1 Cash and banking structure explained in the ensuing sections has been devised in the light of operating requirements of the Authority. Finance Wing of NACTA shall ensure that an effective structure is established to safeguard the liquid funds of the Authority.

4.1.2 All cash and banking activities shall be carried out in accordance with the approved schedule of powers and strictly in accordance with the instructions contained in the succeeding sections and no divergence shall be permitted.

## 4.2 **Transactions**

4.2.1 As far as possible, the handling of cash shall be discouraged. Only petty cash disbursements shall be made from “imprest money” through DDO cheques.

4.2.2 All the payments to the suppliers/vendors shall be made through cheques crossed as “Payees Accounts Only”.

4.2.3 As far as possible payments to the employees of the Authority shall be made through direct crediting to their accounts.

## 4.3 **Establishment of Imprest Money**

4.3.1 Imprest money shall be established to facilitate day-to-day payments of petty nature.

4.3.2 The formal request by DDO for establishing Imprest Money shall be made to Member Admin (head of Admin & Finance Wing).

4.3.3 Member Admin (head of Admin & Finance Wing), based on the average of last 12 months contingent expenditure, shall recommend the amount of Imprest Money to the National Coordinator and upon recommendation of Member Admin, the National Coordinator shall approve the establishment of Imprest Money or otherwise.

4.3.4 The Cashier shall keep the petty cash balance and shall be reportable to the DDO.

4.3.5 Initially petty cash limit at the Authority shall be Rs.100, 000/.

4.3.6 The Cashier shall ensure that the cash is always kept in a locked box and see that the funds placed at his disposal are disbursed in a proper manner and under the authority of DDO.

## 4.4 **Petty Cash Expenses and Reimbursement**

4.4.1 Imprest holder shall use Petty Cash Reimbursement statement and register to appropriately record petty cash payments/expenses. Each payment/expense shall be made through Payment Voucher supported by original receipts and other supporting documents and authorized by the competent authority.

4.4.2 After each payment, imprest holder shall sign and stamp all the receipts/supporting documents “PAID” to prevent re-use of the receipts.

4.4.3 The Petty Cash Reimbursement Statement shall be submitted to Assistant Director/DDO along with relevant supporting documents.

4.4.4 Assistant Director/DDO shall review and examine the reimbursement statement and obtain approval from the Head of Finance Wing for replenishment



after that all the expenditure met out of Imprest are get approved / sanctioned by the competent authority. After due approval, Assistant Director/DDO shall prepare a cheque for the amount approved and post it through Payment Voucher.

4.4.5 The Petty Cash Reimbursement Statement and supporting document shall be marked as "PAID" and attached with the voucher.

4.4.6 All the petty cash payments subsequently shall be recorded into petty cash reimbursement register.

#### 4.5 **Revision of Petty Cash Amount**

4.5.1 The amount of petty cash may be revised to reduce or enhance the current level in view of changing circumstances. As a guideline, if half of the petty cash float is not used monthly then the float exceeds current requirements, taking into account seasonal requirements and may, therefore, be reduced. If, however, the existing level is incapable of satisfying current requirements, it may be increased.

4.5.2 It is the responsibility of the DDO to review the level of the imprest and formally request National Coordinator through Member Admin (head of Admin & Finance Wing) to reduce or enhance the imprest.

#### 4.6 **Maintenance of Cash Book**

4.6.1 The cash book shall be maintained as per instructions laid down in Rule 77 of FTR Volume II. The Cash Book shall be written by cashier on daily basis by putting initial against every transaction and closed at the end of each month. Daily Closing Balance in the Cash Book shall be carefully checked and authenticated by the DDO by putting his initials at the end of every page. The Cash Book shall be written clearly with no over writing. Any incorrect entry may be scored out and shall be re-written in red ink under the signature of the DDO. The Cash Book shall be reconciled with actual cash on monthly basis. An officer other than cashier and DDO shall be nominated to check the cash book on yearly basis. A separate cash book shall be maintained for each account maintained in the bank. The DDO shall also prepare expenditure statement in accordance with Chart of Accounts.

#### 4.7 **Banking operations**

4.7.1 All payments except petty cash payments, as described above, shall be made through cross cheque.

#### 4.8 **Release/Credit of Funds**

4.8.1 The funds allocated by Federal Government for NACTA Research and Development Fund shall be authorized/released directly to the Assignment Account by AGPR as per prescribed procedure.

4.8.2 Grants received from the international bodies, organizations and entities shall be translated/converted into Pak Rupees at the State Bank of Pakistan's (SBP) Weighted Average Buying rate of exchange prevailing on the date of transfer of funds by the donors and placed in Revolving Fund Assignment Account operated as per laid down procedure for Revolving Fund Account (Foreign Aid Assignment Account).

#### 4.9 Bank Signatories

4.9.1 Bank Account(s) shall be operated through Joint Signatories as decided by Board or National Coordinator one from Finance side and other from Administrative side not below BPS-17 & equivalent.

#### 4.10 Cheque Books

4.10.1 Only one cheque book shall be used at a time for each bank account.

4.10.2 All cheque books shall be controlled through a Cheque Book Register. This register shall have the record of the receipts and issuance of cheque books to and from authorized persons.

4.10.3 All used and unused cheque books shall be kept in the possession of Assistant Director/(DDO) under lock and key. The number of cheque leaves in the cheque books received from the bank shall immediately be counted and stamped as "Crossed" or "Payee's Account only" except cheques to be issued for imprest and entered in the Cheque Book Register containing the particulars as enumerated at ensuing Section 4.10.4. In case of any discrepancy or misprint the matter shall immediately be reported to the bank. The Cheque Books Register shall be signed and stamped by Director Finance upon receipt and issuance of every cheque book.

#### 4.11 Format of the Cheque Book Register:

S. No.	Date of Receipt of Cheque Book	Cheque Book No.	Total No. of Cheques	Cheque Numbers		Start Date	Closing Date	Signature of Receiving Officers	Signature of Director Finance
				From	To				

#### 4.12 Documentation Relating to Banks

4.12.1 A separate bank file shall be maintained for each bank account and retained at least for a period of five years.

4.12.2 The bank file shall contain the following documents:—

- (a) Account opening form;

- (b) List of signatories and changes thereof;
- (c) Monthly bank statements along with a copy of bank reconciliation statement;
- (d) Account closure certificate and the final bank statement; and
- (e) Detail of correspondence with banks.

## CHAPTER 5

### **DISBURSEMENTS AND TREATMENT OF RECOVERIES**

#### **5.1 Disbursements**

5.1.1 All disbursements except petty payments of the Authority shall be made through cheque(s) crossed as “Payee’s account only”. On the basis of claims duly approved by the competent authority received from Admin, DDO shall prepare the bill/voucher. The bill/voucher shall be submitted to pre-audit section of the Authority for pre-audit and authorization of payment thereof. Pre-audit section of the authority after applying defined pre-audit checks shall authorize the payment, if satisfied, and DDO shall issue the cheque thereof. Besides pre-audit checks prescribed by the Auditor General of Pakistan/Controller General of Accounts from time to time following key steps shall be followed in all expenditure transactions:—

- (a) Budget available in the relevant head of account.
- (b) Proper procedure in the procurement, repair & maintenance work etc. for which bill is submitted is followed.
- (c) Sanction of expenditure by the competent authority obtained.
- (d) Registration of purchase order/claim voucher is made.
- (e) Claim voucher (bill) for payment (except for salaries and wages directly credited to the account of the employee) is prepared by the incurring officer.
- (f) Approval of expenditure (voucher/bill) by (DDO) i.e. an officer other than the sanctioning officer.
- (g) Certification (pre-audit) of claims by pre-audit section.
- (h) Authorization of payment by the competent authority in pre-audit section.

- (i) Issuance of cheque(s) by the DDO after authorization and getting it signed from the designated signatories; and
- (j) Submission of cheque(s) to AGPR for endorsement and recording of expenditure in the books of accounts.
- (k) Recording of the expenditure in the books of accounts of the NACTA.

## 5.2 Treatment of Recoveries

5.2.1 The deductions/recoveries for example Income Tax, GP Fund, Benevolent Fund, Group Insurance and Loans & Advances, where due, shall be made as per prescribed rates and procedures and cheque(s), if any, shall be issued in favour of the concerned departments for the amounts recovered on their behalf.

## 5.3 Payments to Suppliers

5.3.1 As soon as the order is placed, a copy of Purchase Order shall be received by Finance Wing for temporary filing till payment.

5.3.2 When goods or services are received satisfactorily, Finance Wing shall receive the following documents from Stores Officer/Administration:

- (a) Goods Inspection and Return Report.
- (b) Delivery Challan – Original.
- (c) Invoice – Original.
- (d) Sales Tax Invoice, if applicable.
- (e) Sanction of the competent authority.
- (f) Any other document required under the Rules.

5.3.3 Based on the copy of Purchase Order, Finance Wing shall compare items ordered with items received as stated in Delivery Challan, checking the delivery date, quantities and prices. Discount received shall be treated as a reduction of cost and allocated accordingly.

5.3.4 Assistant Director/DDO shall prepare the voucher/claim/bill and submit the same to pre-audit section.

5.4.4 Pre-audit section after applying the checks enumerated above shall authorize the payments, if satisfied, or return the claim un-passed by pointing out the deficiency/irregularity. Assistant Director /DDO shall, after the payment is

authorized, prepare the cheque, get it signed from the designated signatories and sent it to AGPR for endorsement.

#### 5.4 **Loans/Advances**

5.4.1 House Building Advances and Conveyance Advances and such other advances as admissible to the Federal Government shall be provided / allowed to the employees of the Authority as per the procedures and rates of the Federal Government and keeping in view the availability of Budgets in the relevant head. All such advances shall be allowed to the employees of the Authority as per their seniority for those employees who have applied for such loans in the Authority.

5.4.2 Upon issuance of funds availability certificate by the Finance Wing for grant of advance in favour of any employee, the Administration shall get the sanction of the competent authority. After getting sanction of the authority following documents shall be provided by the Administration Wing to the Finance Wing for payment of employee's Advances:—

- (a) Sanction of the competent authority indicating schedule of recovery of principal amount along with interest, if any.
- (b) Copy of funds availability certificate issued by the Finance Wing.
- (c) Mortgage/sales bond of the asset(s) purchased/constructed.
- (d) In case of temporary employee surety bond from two permanent employees.

5.4.3 On receipt of claim and above mentioned supporting documents, the Assistant Director/DDO shall submit the claim to pre-audit section for processing of the case.

5.4.4 Pre-audit section after applying necessary checks shall authorize the payments if satisfied or return it to DDO if any deficiency/irregularity found.

### CHAPTER 6

#### RECEIPTS

##### 6.1 **Introduction**

6.1.1 On receipt of cash, cheques or other monetary instruments, a pre-numbered official receipt shall invariably be issued. The receipt shall be signed by the Assistant /UDC /LDC and countersigned by the Assistant Director/ Deputy Director (Budget & Finance) and treated as security document.

6.1.2 Assistant /UDC /LDC shall distribute official receipt as follows:—

- (a) First Copy Depositor
- (b) Second Copy Attached with the voucher
- (c) Third Copy Retained in official receipt book

6.1.3 In case of spoiled/cancelled official receipt, all copies shall be marked “CANCELLED” and retained in the receipt book.

## 6.2 Memorandum Register

6.2.1 All receipt books shall be controlled through memorandum register with their distinctive numbers entered therein at the time of their receipt and issuance. The stock of unused receipt books shall be kept in safe custody and physically verified, at least once in a month, by Assistant Director (DDO). He shall sign the memorandum register as a token of having agreed the physical balance with the balance appearing in the register.

## 6.3 Pay-in-Slips, Official Receipts and Credit Advices

6.3.1 Bank deposit slip shall be prepared to deposit all funds received, on behalf of the Authority, into the bank on the same day or on the following day. All banking shall be done promptly.

6.3.2 Credit advices received from banks in respect of return on bank deposits or amounts transferred from term/fix deposit accounts or from other bank accounts shall immediately be recorded in the books of accounts maintained in the Authority.

6.3.3 Pay-in slips, official receipts and credit advices shall be used to prepare Receipt Voucher to record receipts in the books of account of the Authority. Particulars of receipts including reference of official receipt number, depositor’s name, title of account and account number shall be stated in the Receipt Voucher,

## 6.4 Receipt Voucher

6.4.1 Receipt Voucher shall be prepared by Assistant /UDC /LDC and checked and approved by Assistant Director/Deputy Director (Budget & Finance). The approved voucher shall then be posted in the general ledger and marked “POSTED”.

6.4.2 The reference of Receipt Voucher shall also be mentioned on the official receipt to ensure that all receipts have been recorded in the proper account in the Authority’s books.

## CHAPTER 7

### PROCUREMENTS

#### 7.1 Introduction

7.1.1 Procurements for the Authority, must ensure value for money i.e. the items procured are necessary for the Authority, the quality is excellent and the price is minimum both at the time of procurement and its maintenance over the useful life of the item(s) procured. To ensure value for money, the procurement process must be conducted in a fair and transparent manner in the most economical and efficient way. The procurement procedure in the Authority shall be regulated by Public Procurement Rules 2004 as amended from time to time. However the requirement to advertise the procurement exceeding the prescribed financial limit can be deviated in the following circumstances with the approval of National Coordinator;

- (a) The proposed procurement is related to national security and its publication could jeopardize national security objectives; and
- (b) The proposed procurement advertisement or notice or publication of it, in any manner, relates to disclosure of information, which is proprietary in nature or falls within the definition of intellectual property which is available from a single source.

#### 7.2 Corrupt and Fraudulent Practices

7.2.1 These include the offering, giving, receiving, or soliciting of anything of value to influence the action of a public official or the supplier or contractor in the procurement process or in contract execution to the detriment of the procuring agencies; or misrepresentation of facts in order to influence a procurement process or the execution of a contract, collusive practices among bidders (prior to or after bid submission) designed to establish bid prices at artificial, non-competitive levels and to deprive the procuring agencies of the benefits of free and open competition and any request for, or solicitation of anything of value by any public official in the course of the exercise of his duty.

7.2.2 The employees of the Authority involved in procurement process shall desist from indulging in corrupt and fraudulent practices. They shall also ensure that the suppliers and contractors also do not indulge in such practices and that the procurement process is transparent. National Coordinator shall take strict action against those found engaged in corrupt and fraudulent practices.

#### 7.3 Procurement Planning

7.3.1 The Authority shall devise a mechanism, for planning in detail for all proposed procurements with the object of realistically determining the requirements, within its available resources, delivery time or completion date

and benefits that are likely to accrue to the procuring agency in future. To achieve best value for money being spent out of by the Authority on procurement, proper planning is desirable as outlined below:—

- (a) Determine whether to procure
- (b) What to procure
- (c) How to procure
- (d) How much to procure
- (e) When to procure
- (f) How to safeguard
- (g) How to utilize
- (h) How to control

#### 7.4 **Methods of Procurement**

Following are the methods of procurement of goods, services and carrying of works which the Authority shall follow: —

7.4.1 **Open competitive bidding** - this shall be principal method of procurement for purchases over Rs.100,000/- as amended from time to time by PPRA and/or Board of Governors of the Authority.

7.4.2 **Alternative methods of procurement** - The Authority may go for the following alternative methods for procurement of goods, services and works namely:—

- (a) **Petty purchases** – These shall be made where the object of procurement is below the financial limit of Rs.25,000/- as amended from time to time by the PPRA. These procurements shall be exempt from requirements of bidding or quotation of prices.
- (b) **Request for quotations** – The Authority shall engage in this method of procurement only if the following conditions exist namely:—
  - The cost of object of procurement is below the prescribed limit of open competitive bidding;
  - The object of the procurement has standard specifications;
  - Minimum of three quotations have been obtained; and



- The object of the procurement is purchased from the supplier offering the lowest price.
- (c) **Direct contracting** – The Authority shall only engage in direct contracting if the following conditions exist, namely:—
- the procurement concerns the acquisition of spare parts or supplementary services from original manufacturer or supplier provided that the same are not available from alternative sources or available of inferior quality;
  - only one manufacturer or supplier exists for the required procurement and where a change of supplier would oblige the Authority to acquire material having different technical specifications or characteristics and would result in incompatibility or disproportionate technical difficulties in operation and maintenance;
  - repeat orders not exceeding fifteen per cent of the original procurement;
  - in case of an emergency;
  - when the price of goods, services or works is fixed by the government or any other authority, agency or body duly authorized by the Government, on its behalf, and for purchase of motor vehicles from local original manufacturers or their authorized agents at manufacturer’s price.
- (d) **Negotiated tendering** – The Authority may engage in negotiated tendering with one or more suppliers or contractors with or without prior publication of a procurement notification. This procedure shall only be used when the supplies involved are manufactured purely for the purpose of supporting a specific piece of research or an experiment, a study or a particular development, for technical or artistic reasons, or for reasons connected with protection of exclusive rights or intellectual property, the supplies may be manufactured or delivered only by a particular supplier for reasons of extreme urgency brought about by events unforeseeable by the Authority, the time limits laid down for open and limited bidding methods cannot be met. The circumstances invoked to justify extreme urgency must not be attributable to the Authority provided that when using negotiated tendering as a method of procurement, the Authority shall record its reasons and justifications in writing for resorting to negotiated tendering and shall place the same on record.

**7.5 Methods of advertisement.**

7.5.1 Procurements over one hundred thousand rupees but not exceeding RS. Two Million as amended from time to time by PPRA shall be advertised on the website of Public Procurement Regulatory Authority;

7.5.2 Procurements over RS. Two Million as amended from time to time by PPRA shall be advertised on the website of Public Procurement Regulatory Authority as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.

**7.6 Formation of Procurement Committee**

7.6.1 Procurement / repair committee(s) shall be constituted by the National Coordinator to ensure the transparency and competitiveness in the procurement/repair process.

**7.7 Initiating Procurement**

7.7.1 The Wing requiring any store item shall prepare a requisition. Two copies of this form shall be prepared duly verified by an officer not below the rank of BPS-16. One copy of this requisition shall be sent to the store and the second one shall be retained by the Wing for its own record. If the required items are not available in store, the purchase process shall be initiated by the Admin Wing.

**7.8 Issuance of Purchase Order**

7.8.1 After going through the process enumerated above, purchase order in prescribed format in favour of lowest bidder, if otherwise qualified, shall be prepared/issued by the Admin Wing enumerating the specifications, quality, quantity, price per unit/total and the time period for the supply of goods. This purchase order shall be issued to the supplier after seeking approval of the competent authority.

**7.9 Goods Inspection and return report**

7.9.1 On receipt of goods, a delegated officer (s) shall inspect the goods and submit report on the following grounds with reference to the terms and conditions in the tender documents/purchase orders:—

- (a) Quantity
- (b) Quality of the goods
- (c) Specifications
- (d) Condition of the goods

7.9.2 The delegated officer (s) deputed for the inspection shall have requisite expertise and knowledge in the relevant field.

7.9.3 In case the goods are not acceptable, the supplier shall be asked to replace these within the stipulated time period.

## CHAPTER 8

### FIXED ASSETS MANAGEMENT

#### 8.1 Introduction

8.1.1 To ensure proper recording of fixed assets, their physical safeguarding and authorized access, NACTA shall have fixed asset accounting procedures to ensure:—

- (a) All fixed assets are recorded in the books of NACTA.
- (b) All fixed assets are valued correctly.
- (c) Depreciation is charged correctly as per NACTA policy on all fixed assets.
- (d) Fixed assets, if deemed necessary, are insured against all known risks.
- (e) All fixed assets are legally and physically in the possession of NACTA
- (f) Custodians are identified for all the fixed assets of NACTA.

#### 8.2 Definitions

8.2.1 “**Asset**” means something valuable that the Authority owns/controlled, gets benefits from, or has use of it in generating income. It is a resource:—

- (a) Controlled by NACTA as a result of past events; and
- (b) From its future economic benefits are expected to flow to NACTA.

8.2.2 “**Acquisition Cost**” means the net invoice price of fixed assets including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to bring the asset in usable condition. Other charges such as the cost of installation, transportation, taxes, duty or protective in-transit insurance, shall also be included in the acquisition cost.

8.2.3 “**Capitalized Fixed Assets**” are those which have a useful life of more than one year and have to be capitalized as per policy of NACTA.

8.2.4 **“Finance lease”** is a lease that transfers substantially all the risks and rewards incidental to ownership of an asset. Title may or may not eventually transfer.

8.2.5 **“Fixed Asset”** (also known as a non-current asset) may be land, land improvement, building, infrastructure, equipment, furniture & fixtures, vehicles, computers and library books which has a life expectancy (i.e. usage period) of more than one year. Items with a life expectancy of one year or less are considered to be consumable items.

8.2.6 **“Fixture”** is equipment that is attached or permanently fastened to a building and cannot be removed without costly or extensive alterations to the building or area in which it is affixed.

8.2.7 **“Fair Value”** is the amount for which an asset could be exchanged between knowledgeable, willing parties in an arm’s length transaction.

8.2.8 **“Initial Cost”** means the asset’s purchase price plus any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of use in the manner intended. Directly attributable costs could include, but are not limited to, site preparation costs, initial delivery and handling costs, installation and assembly costs, asset testing costs, and professional fees. Initial cost does not include costs of advertising, conducting business and administration (e.g. staff training), other general overheads, or cost of relocating or reorganizing.

8.2.9 **“Operating lease”** is a lease other than a finance lease.

8.2.10 **“Tag”** means to place a control number of NACTA on a piece of equipment or property/asset.

8.2.11 **“Useful Life”** is the period over which an asset is expected to be available for use by the NACTA. It is determined in relation to an entire asset category, as opposed to an individual asset and after considering the factors such as expected usage, physical wear and tear, technical or commercial obsolescence, legal or other limits.

8.2.12 **“Fixed Assets Register”** is a register which contains complete record of tangible fixed assets. The information contained in fixed assets register includes description of the asset, asset’s location, cost, depreciation charged and other particulars relating to a fixed asset.

### 8.3 **Fixed Assets**

8.3.1 This policy is applicable to all tangible and intangible fixed assets acquired, capitalized or being used and owned by NACTA.

8.3.2 The tangible fixed assets acquired, capitalized or being used by NACTA may include the following categories of assets:—

- (a) Land
- (b) Building
- (c) Equipment
- (d) Computers
- (e) Furniture & Fixtures
- (f) Vehicles

8.3.3 The intangible fixed assets acquired, capitalized or being used by NACTA may include Computer software, licenses etc.

#### 8.4 Acquisition

8.4.1 **Purchased/Owned Assets** Fixed assets can be acquired by NACTA through direct purchase. Assets acquired through direct purchase may include vehicles, machinery/equipment, furniture and fixtures etc. All such fixed assets shall be purchased by Admin Wing. All assets should be recorded at their initial costs.

8.4.2 **Leased Assets:** Fixed assets can be acquired through financial and/or operative lease for a specified lease term. Responsibility for acquiring the asset under lease arrangement is vested with the Admin Wing in consultation with Finance Wing due to financial complexity involved in such arrangements. For the purposes of acquisition assets through financial lease following steps shall be followed:—

- (a) Quotations/tenders call
- (b) Evaluation of lessors/bidders by a committee constituted by the National Coordinator.
- (c) Preparation of lease agreement / file
- (d) Lease agreement to be signed by the National Coordinator or head of the Administration Wing if authorized by the National Coordinator.
- (e) Receiving of the leased asset
- (f) At the time of acquisition of a leased asset, its value shall be determined.

8.4.3 **Self Constructed Assets** - Self constructed assets shall be acquired through completion of capital work in progress. These works shall be carried out through Capital Development Authority or Pak PWD as may be decided.

8.4.4 **Donated Fixed Assets** Donations or gifts of fixed assets may be received by the Authority as per prescribed procedure. The value of the assets donated or gifted shall be recorded in accordance with its fair value.

### 8.5 **Capitalization Threshold**

8.5.1 Every fixed asset purchased or improvement/extension made above Rs100,000/- shall be recorded in the Fixed Assets Register. This threshold shall be subsequently adjusted in the light of experience and better defined management information requirements.

### 8.6 **Recording of fixed assets**

8.6.1 A "Fixed Assets Register" shall be maintained by the Admin Wing for all the categories of assets. The categories of assets shall include the following:—

- (a) land & building
- (b) plant and machinery
- (c) vehicles
- (d) furniture & fixtures
- (e) office equipment
- (f) computer equipment

8.6.2 The following information shall be kept on the Fixed Assets Register for each asset.

- (a) Description of asset
- (b) Classification of asset
- (c) Date of purchase or date of completion or date of receiving
- (d) Original purchase cost in Rupees
- (e) Cost in foreign currency (where applicable)
- (f) Asset identification number

- (g) Current location
- (h) Ownership of/responsibility for asset
- (i) Current depreciated amount
- (j) Depreciation written off to date

8.6.3 The above data is the minimum required for the proper management of fixed assets.

8.6.4 The record of each item shall also include references to the relevant files and deeds, source of acquisition, and other relevant details such as rents payable or receivable, and restrictive covenants.

8.6.5 Every change affecting the ownership, occupation or change in location of the asset shall be the subject of an entry in the register.

#### 8.7 **Receipt and Issuance**

8.7.1 The procedure for receipt and issuance given in the Chapter of Inventory Management shall be followed.

#### 8.8 **Responsibility for Fixed Assets Recording**

8.8.1 The Director Admin shall ensure that the Fixed Assets Register kept in NACTA is properly maintained and is up-to-date.

8.8.2 The Fixed Assets Register shall be maintained by a delegated officer who should take appropriate precautions to safeguard the accuracy and integrity of the record.

8.8.3 Any entry in the register shall only be made by an authorized officer who shall sign it on every entry.

8.8.4 No item shall be removed/ deleted from the register except under proper authority. When an item is removed/ deleted, the record entry should be noted to show the date and reasons for removal/deletion and the reference of the relevant written authority.

#### 8.9 **Depreciation**

8.9.1 Depreciation on Fixed Assets shall be calculated and incorporated as per following policies.

8.9.2 Following classes of asset shall be subject to depreciation on the rates stated against them:—

<b>Asset Class</b>	<b>Useful Life (years))</b>	<b>Depreciation Rate (%)</b>
Building	<b>20</b>	<b>5</b>
Land - -		
Equipment & Tools	<b>10</b>	<b>10</b>
Vehicles	<b>5</b>	<b>20</b>
Furniture & Fixture	<b>10</b>	<b>10</b>
Computer Hardware	<b>3</b>	<b>33.33</b>

8.9.3 Straight line method of depreciation will be used.

8.9.4 Above rates shall be subject to constant review by the Finance Wing in consultation with Admin Wing to ensure that rates of depreciation reflect the pattern of economic benefits derived from the assets and are not significantly different from those approved by the competent authority.

8.9.5 The Finance Wing shall calculate and record the depreciation on yearly basis based on the rates specified on the Asset Register.

8.9.6 When an item has been completely written down a token amount of Re 1/- shall be shown at its written down value till its disposal.

#### 8.10 **Assets Physical Identification Codes**

8.10.1 After receipt of asset, the delegated officer shall assign each asset a tag which shows its distinctive ID Code. This ID shall also be affixed on the asset as well for identification.

8.10.2 Fixed Asset Register shall carry a record of additions, deletions, revaluation, impairment and disposals of that class of asset and assign identification numbers to those assets.

#### 8.11 **Physical Inspection of Assets**

8.11.1 On receipt of asset (s), a delegated officer (s) shall inspect it on the following grounds with reference to the terms and conditions in the tender documents/purchase orders: —

- (a) Quantity of asset
- (b) Quality of the asset
- (c) Specifications
- (d) Condition of asset

8.11.2 The delegated officer (s) deputed for the inspection shall have requisite expertise and knowledge in the relevant field.



**8.12 Disposal of Fixed Assets**

8.12.1 Surplus/obsolete assets should be sold as quickly as possible, subject to value for money considerations and guidelines set by NACTA in relation to disposal of assets.

8.12.2 Surplus assets shall be sold on the open market by means of public auction or tender.

8.12.3 Where open market value is not available, NACTA shall get it determine through qualified valuator.

8.12.4 National Coordinator shall ensure that appropriate systems of control are instituted over the disposals of assets. The controls shall ensure that the staff concerned is properly supervised and that duties are adequately separated; for example, that staff responsible for selling assets do not also value them.

8.12.5 Where a loss of asset has taken place, it shall be taken off the Fixed Assets Register and included in the Loss Register with the permission of the National Coordinator. The responsibility for loss shall be fixed and appropriate action taken.

**8.13 Accounting for Proceeds from Disposals**

8.13.1 Receipts from the sale of fixed assets shall be credited to the appropriate account head of Chart of Accounts and deposited into Government Treasury.

8.13.2 Sale receipts shall be accounted for on a gross basis. Sale expenses shall not be netted off the sale proceeds but shall be separately accounted for as an expenditure item.

CHAPTER 9

**INVENTORY MANAGEMENT**

**9.1 Introduction**

9.1.1 This chapter lay down procedures that shall govern how supplies are received, stored, handled, and issued.

**9.2 Definition of Inventories**

9.2.1 Inventories are defined as consumable items or goods acquired and are the property of, in the possession or under the control of NACTA Pakistan.

### 9.3 Segregation of Duties

9.3.1 Control of stores' records shall vest with a delegated officer(s) within the Admin Wing. While other people may be allowed access to the records for operational reasons, any adjustment of the stores accounts shall only be made by the delegated officer(s).

9.3.2 The tasks of ordering stores, checking deliveries and approving payments shall be separated wherever possible.

### 9.4 Receipt of Stores

9.4.1 All stores shall be examined, by a delegated officer within the Admin Wing, on receipt of goods to ensure that there is a valid purchase order, that the correct quantities and qualities/specifications have been received, and that they are in good condition.

9.4.2 There should be a store/stock register in store for keeping the record of all transactions of purchase, issue and balance of each type of store. The storekeeper/clerk responsible shall keep this register update by using the perpetual inventory system.

9.4.3 Appropriate action shall be taken by the delegated officer if unsolicited goods are received or if quantities or qualities are wrong, or if the goods are not in good condition.

### 9.5 Issue of Stores

9.5.1 The procedure involved in the issue of goods to the user shall be as under:—

- (a) Requisition from user Wing signed by an officer of BPS-16 or above shall be sent to the Storekeeper.
- (b) The storekeeper shall check the requisition with reference to:—
  - Quantity and period when requisition items were last issued to the Wing; and
  - Availability of stock/store items.
- (c) In case stock/store item is not available then storekeeper shall send Material Requisition Form to concerned section/official of Admin Wing for purchase of the item.
- (d) In case of availability of items, the storekeeper with the approval of delegated officer shall issue the items to the concerned Wing.

- (e) The storekeeper shall take acknowledgement of the items received from the concerned Wing.
- (f) The consumption shall be recorded in the stock register by the Storekeeper and shall be checked by the delegated officer at the end of at least every quarter.
- (g) Reconciliation of stores demands and stores issued shall be done by the storekeeper under the supervision of delegated officer at the end of each month.

#### 9.6 **Stocktaking**

9.6.1 The delegated officer of Admin Wing shall ensure that the balances recorded in stores accounts are regularly checked by stocktaking, at least once in a year by an officer other than the officer in-charge of stores as authorized by the National Coordinator.

9.6.2 The condition of goods should also be examined.

9.6.3 The immediate purpose of stocktaking is to deter and detect losses by theft or fraud or misappropriation, to verify the accuracy of stock records, and to identify any weaknesses in custody arrangements.

9.6.4 The National Coordinator must ensure that the arrangements for stocktaking will provide management with an independent verification of the contents and the state of stores.

9.6.5 The stocktaking shall be carried out under the overall supervision of Designated Officer. If stores account or store keeping staff is required to assist, the Designated Officer shall ensure that this will not prejudice the independence of stocktaking.

9.6.6 Discrepancies between stocktaking and store accounts shall be investigated by the delegated officer(s) and responsibility for shortage, theft or misappropriation shall be fixed on the officials found responsible.

9.6.7 Any adjustments to store accounts shall be made only on the authority of an officer authorized by the National Coordinator. Such adjustments shall be supported by reference to the relevant stocktaking reports and to the authority for the adjustments.

9.6.8 The report of stocktaking shall be put up to the National Coordinator and a copy of the stocktaking report shall be sent to the Finance Wing.

## 9.7 Valuing Inventories

9.7.1 All inventories which are valued for the purpose of inclusion in NACTA annual financial statements are to be valued at the lower of cost and net realizable value. Where practicable, the cost of inventories is assigned to particular stock items on a Weighted Average basis. Cost comprises purchase prices and costs directly incurred in bringing the item to its present location and use.

9.7.2 Change in valuation policy shall be initiated by the Finance Wing and shall be approved by the National Coordinator.

## CHAPTER 10

### GENERAL ACCOUNTING

#### 10.1 System Of Accounts

10.1. The system of accounting in NACTA shall be as under:—

- (a) The accounts shall be maintained as per modified cash accounting basis with double entry system.
- (b) The Chart of Accounts prescribed by the Controller General of Accounts/Federal Government shall be followed.
- (c) Financial Statements as prescribed by the Federal Government/donor agencies shall be prepared and get audited from office of the Auditor General of Pakistan and/or Chartered Accountants.

#### 10.2 Financial Year

10.2.1 The financial year commencing 1st July to 30th June, consisting of twelve months periods shall be used for maintaining NACTA Pakistan's accounts.

#### 10.3 Source Documents

10.3.1 Source Documents provide support for the financial statements. All items in the financial statements should be traceable to specific source documents and vice versa. Source Documents for booking are as follows:—

- (a) Printed receipt forms for cash received serially machine numbered
- (b) Challan/Deposit slip for depositing receipt into designated branch of bank

- (c) Bills and vouchers of payment
- (d) Counterfoils of issued cheques
- (e) Acquaintance Roll
- (f) Bank statement
- (g) Bank Receipt and Payment voucher,
- (h) Cash Receipt/Payment and adjustment vouchers.

**10.4 Monthly and Yearly Reports/Accounts**

10.4.1 Following should be prepared on a monthly basis:—

- (a) Bank and Cash Book
- (b) General and Subsidiary Ledgers
- (c) Trial Balance
- (d) Aging Schedules of Debtors and Creditors
- (e) Appropriation Accounts

10.4.2 Following should be prepared on a semiannual or an annual basis:—

- (a) Balance Sheet
- (b) Income and Expenditure or Statement of Financial Activities
- (c) Cash Flow Statement
- (d) Statement of Change in Fund.

**10.5 Maintenance of Accounts**

10.5.1 The NACTA shall maintain proper accounts and other record relating to its financial affairs. The Authority, for recording its transactions shall use Chart of Accounts defined by office of the Controller General of Accounts as amended from time to time. The following books of accounts shall be maintained:—

- (a) Cash book
- (b) General Ledger
- (c) Sub-ledger
- (d) Cheque Book Register
- (e) Stock Register

- (f) Payroll of Officers and Staff
- (g) GP Fund Subscription Register
- (h) Benevolent Fund Subscription Register
- (i) Budget Control Register /appropriation register.
- (j) Register for Physical Assets
- (k) Disbursement Register
- (l) Register of Advances
- (m) Record of reconciliation with bank/AGPR
- (n) Any other relevant record

#### **10.6 Reconciliation**

10.6.1 The authorized officers shall obtain bank statement from the respective bank regularly to reconcile bank accounts monthly.

10.6.2 All receipts/expenditure through AGPR shall be reconciled with AGPR monthly.

10.6.3 Confirmation of year-end balances shall be obtained from the bank for record and reconciliation thereof.

#### **10.7 Documentation and Record-keeping**

10.7.1 Proper record of all transactions shall be kept in safe custody to meet the requirement of internal and external Audit.

### CHAPTER 11

#### **INTERNAL CONTROLS AND AUDIT**

##### **11.1 Internal Controls**

###### **11.1.1 Definition & Kinds**

Internal Controls mean all measures taken by management in order that the organization's policies, plans and procedures succeed. The internal controls may be organized into broad categories of preventive and detective controls

*Preventive Controls* are designed to discourage errors or irregularities from occurring.

**Detective Controls** are designed to find errors or irregularities after they have occurred.

11.1.2 The internal controls shall include but not limited to clearly defined Organization Chart, clear articulation of duties & job description of employees, well defined policies & procedures, delineation of objectives of the Wings, setting up of the targets & performance standards, supervision, clear delegation of powers, segregation of duties, annual plans for training and research activities based on need assessment, feedback mechanism for training & research activities, review of expenditure statements, maintenance & review of different registers, reconciliation of cash and other accounts, effective monitoring and evaluation systems, quality assurance system etc.

11.1.3 In application of internal controls, guidance may also be sought from the Principles of Internal Financial Controls issued by the Controller General of Accounts.

## 11.2 **Internal Audit**

11.2.1 An effective internal audit system shall be established. In this regard, guidance shall be taken from the Internal Audit Manual for Government and Public Sector Organizations by Department of the Auditor General of Pakistan. For the purposes of internal audit and guidance in the Financial Matters, the Authority shall appoint its own Financial Adviser as provided in section 17 (2) of the Act.

## 11.3 **External Audit**

11.3.1 The accounts of the Authority shall be audited by office of the Auditor General of Pakistan,

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- **Analysis of Sources of Funds**

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**National Counter Terrorism Authority Pakistan  
Statement of Cash Receipts and Payments  
For the Year Ended 30 June 20XX**

**RECEIPTS**

Funds from Federal Government

Funds from International Donors

Funds from other sources

**TOTAL RECEIPTS - -**

**PAYMENTS**

Employees Related Expenditure

Project Pre-Investment Analysis

Operating Expenses

Employees Retirement Benefits

Grants, Subsidies and Write offs of Loans / Advances / Others

Transfer (Scholarships Bonuses and Other Award, Technical Assistance, Entertainments and Gifts, Other Transfer Payments and Public Private Partnership Expenditure.)

Interest Payments

Loans and Advances

Expenditure on Acquiring of Physical Assets

Principal Repayment of Loans

Investments

Civil Works

Repair & Maintenance

Suspense and Clearing

Miscellaneous

**TOTAL PAYMENTS**

**NET RECEIPT/(PAYMENT) FOR THE YEAR**

**CASH AT BEGINNING OF THE YEAR**

**CASH AT END OF THE YEAR**

*The annexed notes to form an integral part of these financial statements.*

**National Counter Terrorism Authority Pakistan  
Statement of Cash Receipts and Payments (By Current & Development)  
For the Year Ended 30 June 20XX**

**RECEIPTS**

Funds from Federal Government

Funds from International Agencies

Donations

Others

**TOTAL RECEIPTS - -**

**PAYMENTS**

*Current Expenditure*

*Development Expenditure*

**TOTAL PAYMENTS**

**NET RECEIPT/(PAYMENT) FOR THE YEAR**

**CASH AT BEGINNING OF THE YEAR**

**CASH AT END OF THE YEAR**

*The annexed notes — to — form an integral part of these financial statements.*

**National Counter Terrorism Authority Pakistan  
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Opening Balance

Receipts during the Year

Total Available Funds

Payments during the Year

Closing Balance

*The annexed notes — to — form an integral part of these financial statements.*

**National Counter Terrorism Authority Pakistan  
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Grants, Subsidies and Write offs of Loans / Advances / Others

Transfer (Scholarships Bonuses and Other Award, Technical Assistance, Entertainments and Gifts, Other Transfer Payments and Public Private Partnership Expenditure.)

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Miscellaneous

**TOTAL ACTUAL EXPENDITURE**

**Excess(+)** /

**Saving (-)**

*The annexed notes — to — form an integral part of these financial statements.*

**National Counter Terrorism Authority Pakistan  
Notes to the Financial Statements  
For the Year Ended 30 June 20XX**

**GRANTS IN AID**

*National Organization*

*International Agencies/ organization(s)/countries*

**FUNDS GRANTED BY FEDERAL GOVERNMENT**

**DONATIONS**

**OTHERS**

Receipt from own sources

Receipt from other sources

[No. 2-10/FM/NACTA/2013.]

**JUNAID SHAFQAT SHEIKH,**  
*Director (BoG/EC/CB) NACTA.*