



DIRECTORATE GENERAL OF  
COMMERCE EDUCATION & MANAGEMENT SCIENCES,  
BENEVOLENT FUND BUILDING, KHYBER PAKHTUNKHWA,  
PESHAWAR.

No. DGCE&MS/ADMN/ 885 (1-27)

Dated: 23 /07/2015.

To

The Principals,  
Govt. Colleges of Management Sciences,  
Abbottabad, Bannu, Chitral, Charsadda, D.I. Khan, Hari pur, Kohat, Karak, Lakki Marwat,  
Mardan, Mansehra, Nowshera (Jalozai), Peshawar, Sangota (Swat), Swabi, Thana.

The Principals,  
Govt. Colleges of Commerce,  
Hayatabad, Peshawar / Mardan / Bannu / Nowshera / Timargara / Balakot.

The Principals,  
Govt. Colleges of Commerce (W),  
Peshawar / Mardan / Abbottabad.


The Principals,  
Govt. Polytechnic Institute (W),  
Peshawar.

Subject:-

**APPROVED POLICY FOR SECOND SHIFT PROGRAM IN GOVT.  
COLLEGES OF MANAGEMENT SCIENCES / GOVT. COLLEGES OF  
COMMERCE / GOVT. COMMERCIAL TRAINING INSTITUTE  
(BOYS/ GIRLS) IN KHYBER PAKHTUNKHWA.**

I am directed to refer to the captioned subject and to enclose herewith a copy of the policy for Second Shift Program in Govt. Colleges of Management Sciences / Govt. Colleges of Commerce / Govt. Commercial Training Institute (Boys/Girls) in Khyber Pakhtunkhwa, alongwith relevant documents i.e. ToRs for Coordinator, Internal Controller of Examinations, Chief Proctor, duly approved by the competent authority for further necessary action please.

I am further directed to request that the subject policy may be followed in letter and spirit.

  
(SHAMS-UL-HAQ)  
Deputy Director (ADMN)

No. DGCE&MS/ADMN/S.Shift Policy/

Dated: /07/2015

Copy to PA to DG, Commerce Edu: & Mgt: Sciences, Peshawar for information.

(SHAMS-UL-HAQ)  
Deputy Director (ADMN)



GOVT: OF KHYBER PAKHTUNKHWA,  
HIGHER EDUCATION, ARCHIVES  
AND LIBRARIES DEPARTMENT

Dated: 23<sup>rd</sup> July, 2015.

NOTIFICATION:

No. SO(CE&MS)HE/S.S.P/031(1-3)

The Competent Authority is pleased to approve the Second Shift Policy, on No Profit, No Loss basis for all Government Colleges of Management Sciences / Government Colleges of Commerce / Government Commercial Training Institutes in Khyber Pakhtunkhwa for the current academic year and onwards.

Furthermore, the Directorate General of Commerce Education & Management Sciences, Khyber Pakhtunkhwa, may endorse and circulate the approved enclosed policy for compliance and necessary action.

Sd/-  
SECRETARY

GOVT. OF KHYBER PAKHTUNKHWA,  
HIGHER EDUCATION, ARCHIVES  
AND LIBRARIES DEPARTMENT.

Endst: No. SO(CE&MS)HE/S.S.P/031(1-3)

Dated: 23<sup>rd</sup> July, 2015.

Copy forwarded for information to the:

1. Director General, Commerce Education and Management Sciences, Khyber Pakhtunkhwa, Peshawar.
2. PS to Secretary, Higher Education, Archives & Libraries Deptt, Peshawar.
3. All Principals, Govt. Colleges of Management Sciences / Govt. Colleges of Commerce / Govt. Commercial Training Institute (Boys / Girls) in Khyber Pakhtunkhwa.

  
(JEHANGIR KHAN)  
SECTION OFFICER (CE&MS)HE.

*12/23/17*  
*pl circulate*



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SECOND SHIFT POLICY FOR GOVT. COLLEGES OF COMMERCE AND MANAGEMENT SCIENCES IN KHYBER PAKHTUNKHWA

Background

Promotion of Commerce Education & Management Sciences in Khyber Pakhtunkhwa has been carried on limited resources by Provincial Government since inception of the department. Keeping in view spirit for expansion in this particular stream of education, the Provincial Government has recently established a separate Directorate General for Commerce Education & Management Sciences, functioning under the aegis of Higher Education, Archives & Libraries Department of the Provincial Government. The purpose behind the genesis of this particular organization is basically intended to manage to impart quality education through institutions under its administrative and regulatory control.

A historical glimpse on the educational network of this very stream of education reflects that by realizing the constraints of limited human and financial resources of institutions, Government accorded permission for initiation of Second Shift Program in Government Colleges of Commerce & Management Sciences on "No Profit, No Loss" basis during the year 1987 vide letter No. U.O. No.KC.II.BOV/ID/2-5/85, dated 13/10/1987 (Annex-A). In compliance with the directive of the Government, the said Second Shift Program is in vogue in the colleges under administrative control of Directorate General of Commerce Education & Management Sciences.

It is pertinent to mention here that based on the principle of "No Profit, No Loss", millions of rupees have been contributed to the government exchequer on account of government dues under Second Shift Program. Moreover, experienced and well versed teaching faculty rendering its services in morning shift, has been engaged for Second Shift Program on one third of its morning salaries and providing ample job opportunities to the deserving unemployed youth to work alongwith experienced permanent faculty members as well.

Since the present government intends to cater to maximum opportunities to the youth of Khyber Pakhtunkhwa by equipping them with modern education and to develop their capabilities in management, therefore, Govt. Colleges of Commerce & Management Sciences need to provide maximum opportunities to facilitate such desiring students by strengthening Second Shift Programs in the existing colleges.

Aforesaid in view, the following Second Shift Policy, based on "No Profit, No Loss" already in vogue is presented with partial modifications :

Vision:

- i. To promote quality Commerce Education & Management Sciences to the youth of the province within the available resources;
- ii. To expand market oriented educational network in the province without putting extra financial burden on government exchequer;
- iii. To facilitate government manifesto regarding education for all;
- iv. To enhance socio-economic condition of the youth by equipping them with modern and saleable relevant education and skill.

Mission Statement :

- i. To regulate and ensure transparency in the receipts and expenditures funds;

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- ii. Placement of an effective financial and academic monitoring mechanism;
- iii. Efficient utilization of the available human and physical resources.

Targets:

- i. To overcome unemployment amongst the youth of the province;
- ii. To encourage self employment;
- iii. Poverty alleviation by providing professional education;
- iv. Bridging the gap between the supply and demand of professional personnel.

1. Short Title and Name:

This policy shall be called "The Second Shift Policy" for GCCs/GCMSs of the Directorate General of Commerce Education & Management Sciences, Khyber Pakhtunkhwa which shall come into force at once and shall apply to all GCCs/GCMSs.

This Policy shall be followed by authorities at the colleges/institutes and Directorate General of Commerce Education & Management Sciences in the financial functions related to the Second Shift academics activities / program.

This Policy shall supersede all previous rules and orders issued from time to time and shall henceforth apply to all financial transactions, decisions, payments, income and expenditure etc.

Where there is no provision for any item in these rules, the principal/incharge of the concerned college/institute shall obtain prior approval of the Directorate General to this effect.

2. Timing of Second Shift Program.

2.1 Classes under the said program shall start after 12:00 noon.

2.2 Sessions of both morning and second shifts would start and conclude simultaneously.

3. Rates of Annual Admission Fee for each Discipline / Course

- i. After deducting Board of Technical Education / University, Government dues and security fee (this will be maintained in second shift account book) from the annual fee, the remaining amount will be divided into following three heads :
  - a. 80% as non-developmental funds (Teaching and Administration etc.)
  - b. 5% for monitoring/evaluation shall be allocated to Directorate General of Commerce Education & Management Sciences
  - c. 15% for other miscellaneous works by maintaining a separate bank account and cash book by the concerned college

*Handwritten signature*  
Director General  
Commerce Education & MS  
Khyber Pakhtunkhwa

- ii. The concerned principal will be authorized to utilize the 80% as explained above, on the staff salaries/administration while the remaining 15% will be utilized for other miscellaneous expenditures of the Institution as per Govt. rules.
- iii. Students, admitted in the following disciplines in the Second Shift Program shall be charged as per following rates mentioned against each which includes government dues :

S#	Discipline / Course	Fee structure per annum/term/semester per student
01.	D.Com-I	Rs.10000/- per annum (including Rs.1000/- for security fee refundable and excluding Board dues)
02.	D.Com-II	Rs.10000/- per annum (excluding Board dues)
03.	DBA-I	Rs.10000/- per annum (including Rs.1000/- for security fee refundable and excluding Board dues)
04.	DBA-II	Rs.10000/- per annum (excluding Board dues)
05.	B.Com-I	Rs.12000/- per annum (including Rs.1000/- for security fee refundable and excluding University dues)
06.	B.Com-II	Rs.12000/- per annum (excluding University dues)
07.	M.Com-I	Rs.15000/- per annum (including Rs.1000/- security fee refundable and excluding University dues)
08.	M.Com-II	Rs.14000/- per annum (excluding University dues)
09.	BBA(Hons)	Rs.11000/- for 1 <sup>st</sup> Term (including Rs.1000/- for security fee refundable) and Rs.10000/- for remaining term (excluding university dues)  <i>Note: Fee shall be collected term / semester-wise.</i>
10.	MBA (1.5 & 3.5 yrs)	Rs.15000/- for 1 <sup>st</sup> Term (including Rs.1000/- for security fee refundable) and Rs.14000/- for remaining term (excluding university dues)  <i>Note: Fee shall be collected term / semester-wise.</i>

4. Rules for utilization of Second Shift funds :

The annual fee shall be received by the college management through proper receipt/slip from each student. The receipts shall be entered in a separate cash book and a separate joint bank account shall be maintained by co-signatory i.e. Principal and one of the senior most Coordinator.

The funds shall be utilized in the following manner :

- 4.1. The Principal concerned shall deposit the Board/University dues through bank draft / cross cheque as the case may be.
- 4.2. The Govt. dues shall be deposited in the Govt. treasury through challan within the same month of receipt or to the 5<sup>th</sup> of preceding month.

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Officer & MS Deptt.



4.4. The funds received under the head of non-developmental funds shall be placed at the disposal of the concerned Principal and Coordinator to engage the requisite teaching faculty and administrative staff from the existing strength of the college. In case of deficiency of staff in the college, services of competent human resource may be engaged by the Principal concerned from open market on the recommendations of the following committee :

- a. Principal of the concerned college
- b. Nominee of Directorate General of Commerce Edu & Mgt: Sciences
- c. Subject Specialist not below BPS-18 from any other Govt. College of Mgt: Sciences.

4.5. The remuneration / salary of teaching faculty shall be utilized as per following rates :

Rs.200/- to Rs.450/- per period (subject to availability of funds)

4.6. Administrative expenditures shall be utilized for three disciplines i.e. Commerce, BBA(Hons), MBA as per following rates :

(a) Principal	Rs.15000 to Rs.30000 P.M. per discipline
(b) 2 <sup>nd</sup> shift Coordinator (Commerce)	Rs.10000 to Rs.15000 per month
(c) 2 <sup>nd</sup> shift Coordinator (BBA)	Rs.10000 to Rs.15000 per month
(d) 2 <sup>nd</sup> shift Coordinator (MBA)	Rs.10000 to Rs.15000 per month
(e) Accountant	Rs.6000 – 10000 per month
(f) Students' Clerk	Rs.4000 – 5000 per month
(g) Librarian	Rs.3000 – 5000 per month
(h) Chief Proctor	Rs.5000 – 10000 per month
(i) Controller of Exam (Commerce)	Rs.5000 – 10000 per month
(j) Controller of Exam (Mgt. Sciences)	Rs.5000 – 10000 per month
(k) Estate Officer / Transport Officer	Rs.5000 per month
(l) Store Keeper	Rs.3000 per month
(m) Chairman Discipline Committee	Rs.2000-3000 per month
(n) Member Discipline Committee	Rs.1000-2000 per month
(o) D.P.E	Rs.3000 per month.
(p) Lab Asstt: Per lab	Rs.3000-4000 per month.
(q) Admission Committee	Rs.20000/- per annum
(r) Hostel Warden	Rs. 3000 – 5000 per month
(s) Menial Staff (Class IV)	Rs.2000 – 3000 per month

Note : Remuneration percentage of staff and Principal shall be equal.

4.7 All those staff members, engaged in conduct of internal / external examination duties i.e. viva voce, paper setting, paper marking, result tabulation, preparation of DMC's, proof reading etc. will be paid extra remuneration as per specified rates of concerned Board / University, subject to availability of funds.

#### 5. Expenditure Out Of 15% for Other Miscellaneous Works

- i. Purchase of library books/ periodicals/magazines
- ii. Petty repair/ white wash / construction of the college building
- iii. Expenditure on the repair/ maintenance / fuel charges of college buses / generator

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Commerce & MS  
Education Deptt.  
Bakhtunghwa



- 7
- iv. Purchase of newspapers for students
  - v. Purchase of consumables for use in class room
  - vi. Purchase / repair of durable items like furniture, computer, machines, vehicle, and Equipments etc.
  - vii. Purchase of plants, flower pots, insecticides, establishment and maintenance of college lawns
  - viii. Expenditure of electrical / water / gas items etc.
  - ix. Purchase of all kinds of office stationery
  - x. ✓ Printing of different kinds of registers, certificates, forms and receipt books etc.
  - xi. ✓ Printing of prospectus
  - xii. Expenditure on internal examinations
  - xiii. Refreshments and other expenditure on general staff meeting, Proctorial board meetings, occasion celebrations, visitors from Directorate General of Commerce Education & Management Sciences / university / colleges / public / private bodies etc.
  - xiv. If regular teaching faculty is not sufficient in number or relevant subject teachers are not available then the principal can hire the same from open market with the approval of the committee mentioned in Section 4.4 of the policy
  - xv. Honorarium to the teaching staff engaged in the days of admission / examination etc.
  - xvi. Honorarium for paper setting / paper marking / result tabulation etc.
  - xvii. Reasonable award for Board / University position holders
  - xviii. Students' study / recreational / industrial tours
  - xix. Printing of students' identity cards
  - xx. Printing of magazine / news letter etc.
  - xxi. Financial aid in shape of fee concession to the students on the basis of poverty and merit ( restricted to 10% of the total number of students)
  - xxii. Promotion of sports

However, administrative, ministerial and menial staff will be engaged on need basis by the principal of the concerned institutes with the approval of the Directorate General.

The Principal shall not be allowed to take any class in the Second Shift Program. Coordinator, Chief Proctor, Controller of Examinations, in addition to their regular morning classes, may take only one class in the second shift Program. However, other teaching faculty members shall be allowed to take three classes in the Second Shift Program subject to availability of vacant classes.

#### 6. Internal Financial Control :

- 6.1. The Principal concerned shall keep separate account books for income and expenditure of Second Shift Program
- 6.2. For transparency and financial control, nominees of Directorate General of Commerce Education & Management Sciences will internally audit second shift funds on quarterly basis.
- 6.3. Income Tax will be deducted at source as per rule from remuneration being given to all staff engaged in Second Shift Program vide FBR rule section 53(1)b.

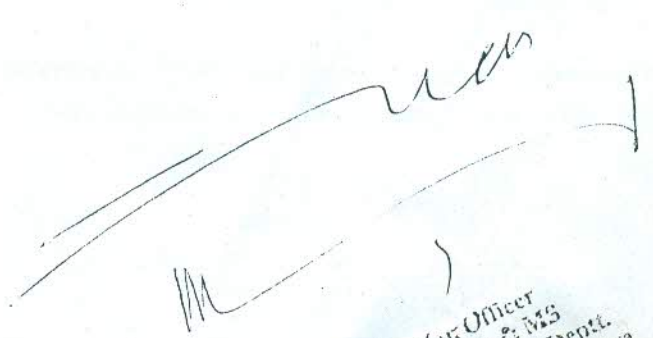
Note:- Launching of Second Shift Program in a certain discipline shall be subject to the condition that the same discipline is also offered in the morning shift except MBA/MS.

*[Handwritten Signature]*

TORs FOR INTERNAL CONTROLLER OF EXAMINATIONS

- i. Responsible for issuance and collection of Examination forms to the students
- ii. Responsible for collecting roll number slips of the students from concerned Board / University
- iii. Responsible for conduct of internal examinations of both the streams i.e. Commerce and Management Sciences
- iv. Responsible for making necessary arrangements for conduct of external examinations
- v. Responsible for issuance of roll numbers, certificate and DMC's to the students
- vi. Responsible for maintaining record of examinations under semester and term system
- vii. Responsible for maintaining discipline in and outside the examination hall during all kinds of examinations
- viii. He shall take only one class in the 2<sup>nd</sup> shift program
- ix. He shall ensure his presence in college premises from first period in the morning till the last period in the evening

*Note : Internal Controller of Examinations will be selected from amongst the existing faculty members of the college by the Principal concerned on seniority-cum-fitness basis.*




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Higher Education Deptt.  
Govt. of Khyber Pakhtunkhwa



ToRs FOR CHIEF PROCTOR

- i. Responsible for overall discipline among the students
- ii. Responsible for coordinatiing with college administration in creating conducive and congenial academic environment for students
- iii. Responsible for recommending leave applications of the students
- iv. Responsible for keeping a vigilant eye on students' attendance and other activities
- v. Responsible for keeping effective communication with parents regarding students' affairs
- vi. Responsible for implementation of directives of the Principal/administration regarding students' uniform
- vii. Responsible for maintaining record regarding issuance of students' identity cards
- viii. Responsible for imposing appropriate fine and maintaining proper record of the same
- ix. Responsible for selection and maintaining Proctorial Board of the college
- x. He shall ensure his presence in college premises from first period in the morning till the last period in the evening
- xi. He shall take only one class in the 2<sup>nd</sup> shift program.

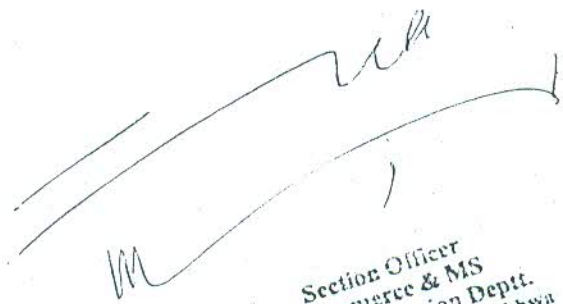
*Note : Chief Proctor will be selected from amongst the existing faculty members of the college by the Principal concerned on seniority-cum-fitness basis.*

  
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Accounting Deptt.  
Bunkhara

ToRs FOR COORDINATOR

- i. Responsible for overall supervision of teachers and students affairs
- ii. Responsible for admission process, registration of students with their respective Board / University
- iii. Responsible for arranging classes as per time table
- iv. Responsible to conduct entrance tests etc. / advertisements regarding admission procedures and schedule
- v. Responsible for allotment of classes to the teachers
- vi. Responsible for attendance of teachers and students and arrangement of teachers for vacant classes
- vii. Responsible for arranging seminars, workshops and visits
- viii. Responsible to facilitate students regarding their internship reports
- ix. He is allowed to take only one class in the Second Shift Program
- x. Responsible for communicating progress reports of the students to their parents verbally and in writing
- xi. He shall ensure his presence in college premises from first period till last period in the evening

*Note : Coordinator will be selected from amongst the existing faculty members of the college by the Principal concerned on seniority-cum-fitness basis.*



Section Officer  
Commerce & MS  
Higher Education Deptt.  
Govt. of Khyber Pakhtunkhwa



IMMEDIATE.

Subject: INTRODUCTION OF DOUBLE SHIFT IN GOVT. COLLEGES OF COMMERCE/  
COMMERCIAL TRAINING INSTITUTES IN N.W.F.P.

Will Section Officer (E.III), Government of NWFP, Education Department; kindly refer to his U.O.No. SO(E.II) 2-5/77(B). dated 31/9/87 on the subject cited above.

2. Finance Department regrets its inability to agree with the proposed creation of posts and other expenditure for double shift programme in Government Commerce Colleges in NWFP., because of resource constraint and also economy cut imposed on the current budget.

3. However, the Administrative Department is advised that existing arrangements already approved on "No profit no loss" basis; and as agreed, in principle, by Finance Department previously on a summary initiated by Education Department (vide Diary No.6909 dated 22/6/1986), may continue.

U.O.No.KC.II.BOV/FD/2-5/85  
dated 13/11/1987.

Sd/-  
(Dost Mohammad)  
Budget Officer-V,

DIRECTORATE OF TECHNICAL EDUCATION NWFP, PESHAWAR.

Enclt No.ITE/B&A (5423/27-3/1987) Dated 27th October, 1987.

Copy forwarded for information and necessary action to:

1. The Principals, Govt. Colleges of Commerce Peshawar, Abbottabad, Mardan, Bannu, Kohat, Thana and Chitral.
2. The Principal, Govt. Commercial Training Institute, Mausehra.

*[Signature]*  
Assistant Director (B&A)  
for Director of Technical Education,  
NWFP, Peshawar.

\*Ihsanullah\*