



Al-Quds University

University By-Laws

(11)

Financial By-Laws

# **Al-Quds University Financial By-laws**

## **Chapter 1 By-Laws of Titles and Terms**

- Article (1):** These by-laws shall be titled "Al-Quds University 1995 Financial By-laws" and shall be applicable as of its approval by the University's Board of Trustees.
- Article (2):** The following terms -wherever mentioned herein- shall have the following meanings unless otherwise denoted by the context:  
University: Al-Quds University  
Board of Trustees: Al-Quds University Board of Trustees  
Association of Councils: Al-Quds University Association of Councils.  
University Council: Al-Quds University Council.  
Academic Council: Al-Quds University Academic Council.  
Postgraduate Studies Council: Al-Quds University Postgraduate Studies Council.  
Faculty Council: The council of any of Al-Quds University Faculties.  
Department or Program Council: The council of any academic department or program in any of Al-Quds University faculties.  
Chairman of Board: Chairman of the Board of Trustees.  
President: Al-Quds University President.  
Vice President: The Vice President of Al-Quds University President referred to herein.  
General Secretary: The General Secretary of the University's Association of Councils  
Dean: The dean of any of Al-Quds University faculties and any person appointed in the University as a dean as referred to herein.  
Financial employee: The University accountant, treasurer, internal auditor, assistant accountant, any other employee in the financial department entrusted with receiving, keeping, and disbursing its funds.
- Article (3):** Article (3) The provisions hereof shall apply to all the University's financial affairs.

## **Chapter 2 Duties and Responsibilities**

- Article (4):** The Council shall approve the University annual budget and provide the financial resources required therefor.
- Article (5):** The Council shall supervise the management of the University funds and the regulation of the investment thereof.
- Article (6):** The President shall be responsible for the University's funds and shall be the disbursement controller as per the budget and the decisions of the Council and its ad hoc committees. It may delegate in writing any of its powers provided for herein to any of the University employees whose nature of work requires such written delegation.
- Article (7):** The University Financial Department is the entity responsible for all the financial transactions in the University and shall receive and collect the University funds, and pay its financial obligations, as per the University bylaws and by-laws promulgated thereby.
- Article (8):**
- a. The Vice President for Administrative and Financial Affairs shall practice its powers as per the University's bylaws and shall report to the President.

- b. The Head of the Financial Department shall be responsible before the Vice President for Administrative and Financial Affairs for the University's accounts, financial transactions, and registers; and for preserving the University funds and ensuring the application of the provisions hereof.
- c. The financial employees shall be responsible before the Head of the Financial Department for carrying out the tasks they are entrusted with, regulating the restrictions, accounts, and financial registers as per the applicable By-Laws.

### **Chapter 3 The Budget**

- Article (9):** The University shall have its own independent budget.
- Article (10):**
- a. The University budget shall comprise its revenues and estimated expenses for a financial year starting in the first day of October and ending in the last day of September.
  - b. The budget shall be classified into sections, chapters, and articles.
- Article (11):**
- a. The President shall issue the by-laws it deems appropriate to determine the procedures of the preparation of the annual budget, its attachments, submission date, and the accompanying data.
  - b. The President shall submit the budget draft to the Council no later than September.
  - c. In case the budget is not approved before the beginning of the financial year for which the budget is prepared, expenditure shall continue through monthly approvals for which the President shall issue disbursement orders at percentages based on that fact.
- Article (12):** No allocations in the budget or the attachments thereof may be used for purposes other than those provided for therein.
- Article (13):** The allocations may be transferred in the budget as follows:
- a. From a section to another by virtue of a decision of the Council based on the recommendation of the University Council.
  - b. From a chapter to another in the first sections by virtue of a decision of the Council based on the President's decision.
  - c. From an article to another inside the same chapter by virtue of a decision of the President based on the recommendation of the dean or President.
  - d. In all cases of transferal of the allocations provided for herein, the Vice President for Administrative and Financial Affairs shall be consulted about whether there is any conflict between such transferal and the financial obligations resulting from the budget, and the abundance permitting such transferal.
- Article (14):** Additional allocations may be decided in the annual budget attachment throughout the financial year in the cases decided by the Council, provided that the procedures and phases that are followed in the preparation, regulation, and approval of the University budget, except for the provisions related to the submission times, shall be followed.
- Article (15):** Any revenue abundance realized in any financial year budget shall be deferred to the following year, and shall be registered in the budget as such.
- Article (16):** The revenue generated in any financial year shall be deferred to the current financial year's account, while allocations shall be dedicated in this year's budget under the title (due liabilities) for the expenses of any previous financial year that are not paid to the correspondent beneficiaries during such year.

## **Chapter 4 Expenses**

- Article (17):**
- a. The President shall issue the by-laws of the disbursement procedures, transaction auditing, expense division and nature determination.
  - b. Funds shall be disbursed under the financial documents after the auditing and approval thereof by the Head of the Financial Department and the President.
- Article (18):**
- Recurring expenses may be undertaken to be incurred or disbursed only within the allocations dedicated therefor in the budgets. While the expenses of the developmental projects shall be complied with and disbursed within the allocations that are fully or partially dedicated thereto in the budget, provided that any increase in the expenses estimated and required for any contracted project shall be registered in the budget of the following year and within the amounts decided or required therefor, on the condition that the Council has previously approved such liability through dedicating allocations in the respective budgets before concluding any agreement.
- Article (19):**
- a. Salaries, bounces, and wages shall be disbursed three days before the end of every month. The President may decide to disburse them before that upon its discretion.
  - b. The salaries and allocations of the scholars of the scientific scholarships or training as per the scholarships and Scientific Courses By-laws.
  - c. The President may approve the disbursement of the salaries and bonuses of any of the University employees for no more than two months during their annual leave, summer vacation, or sabbatical leave.
  - d. All the salaries, bonuses, rewards, leave allowance merited by the persons contracting with the University for work and those seconded thereto may be disbursed until the end of the leave, or for any part thereof, in case their contracts and secondments is ending by the end of such leave and if they have fulfilled all their obligations towards the university. Moreover, leave allowance may be disbursed for those whose service has ended therein.
- Article (20):**
- The president may, upon the recommendation of the Central Bids Committee, approve the disbursement of an advance under any awarded bid of no more than (%20) of the value of such bid in return for an unconditional bank guarantee provided by the sponsor of the advance payment. The sponsor shall include its approval in such guarantee that the President may, on the occurrence of any violation, confiscate such guarantee without any notice or warning. The President shall determine the means by which such advance shall be recovered taking into consideration the provisions hereof and the financial position of the University.
- Article (21):**
- Amounts of external purchases shall be paid by virtue of documentary guarantees or wire transfers. Such transfers may be made over one payment or several payments in arrears or in advance, provided that guarantees warranting the delivery of the purchased items shall be given within the determined specifications and times.
- Article (22):**
- If it no documents or receipts proving payments or expenses not exceeding one hundred dinars in each case are available for any reasons, the person agreeing on such payments or expenses shall provide a written certificate showing its signature of the value thereof and stating that the disbursement was in the interest of the University or for works related thereto. Such certificates shall be attested by the President and shall not total more than five hundred dinars in one month.
- Article (23):**
- The Council shall issue by-laws defining the authorized signatories for the cheques, financial transfers, and documentary guarantees issued by the University along with the powers and signature category of each.

## **Chapter 5 Revenues**

- Article (24):** The Head of the Financial Department shall prepare, supervised by the University auditor, the main and ancillary receipt forms and the vouchers.
- Article (25):** The funds shall be received for the University under official receipts the original of which shall be given to the payer. All the receipts of such funds shall be registered in the account of the budget chapter and article related thereto of the current financial year. The President shall issue the by- laws related to such money receipt, registration, keeping, and depositing procedures, and the procedures that are to be followed in case of the loss of any financial document.
- Article (26):** The University funds shall be deposited in the banks approved by the Council, and the maximum limit of the financial balances that may be kept shall be decided thereby. No University funds may be used following the receipt and prior to the depositing thereof for any reason.
- Article (27):** The Council may, upon the recommendation of the President, approve the University having financial facilities from banks and financial institutions to handle any deficit resulting from the liquidity unavailability.

## **Chapter 6 Advances and Trusts**

- Article (28):** The Council may, upon the recommendation of the President, disburse an advance from the University funds to cover expenses or public services for which no budget allocations were allocated provided that such advances shall be repaid by virtue of the budget attachment or of the budget of the following year.
- Article (29):** The President may issue an advance for any of the following purposes:
- a. Advance for travel and accommodation for an official mission, or for a University employee entrusted with performing scientific research provided that such advance shall be settled following the end of the scholarship and the return of the traveller.
  - b. Advance for a scientific scholarship, health insurance, printing, thesis, travel ticket, or any other expense provided for as per the by-laws and decisions applicable in the University. Such advance shall be paid from the amounts due to the person to whom it was disbursed.
  - c. C. A salary advance for faculty members, emeritus lecturers, research and teaching assistants seconded appointed under contracted and employed for the first time in the University, in the first three months of their appointment. Such advance may not exceed three times the total monthly salary or one thousand five hundred dinars. It shall be repaid from the salary over no more than twelve installments starting from the salary of the month following the month in which such advance was disbursed. It shall also submit appropriate guarantees.
- Article (30):**
- a. The dean or director, as the case may be, may disburse a permanent or temporary advance for any of its faculty or unit workers in the University within the allocations dedicated in the budget to be spent in the following official purposes:
    - A permanent advance of no more than (100) one hundred dinars, for those whose work nature requires petty expenses. Such advance shall be regularly given by virtue of receipts or approved claims or documents.

- Temporary advance for purchases or services performance of no more than (1500) one thousand and five hundred dinars. Such advance shall be given following the purchase or the service performance by virtue of bills, receipts, or proving documents.
- b. The Dean of Scientific Research may disburse a scientific research advance for any researcher who receives financial support for its research as per the by-laws applicable in the University. Such advance shall not exceed (500) five hundred dinars and shall be duly repaid.
- c. The President may, according to its discretion, approve the disbursement of an advance of more than five hundred dinars for the allocations for any of the purposes stipulated in clauses (a and b) of this Article.

**Article (31):** The employee for whom the advance is disbursed shall be liable to repay its amount from its own money. It shall also prove that the money is used for the purposes determined thereto through proving documents. Moreover, it shall submit cash balance therefor. The Head of the Financial Department, or a person delegated thereby, shall control the movement of such advance and assure that it is used for the purposes determined therefor.

**Article (32):**

- a. Where otherwise stipulated herein, the advance shall be repaid prior to the end of the financial year. Failing that, it shall be deducted as one payment from the salary of the beneficiary. In case of insufficiency, it shall be repaid from the salary of the following month.
- b. If the employee for whom the advance is given is outside the State on the settlement date, it shall be repaid directly following its return.
- c. If the employee for whom the advance is disbursed is terminated, such advance, or a balance equivalent thereto, shall be recovered as one payment.

**Article (33):** Every amount not provided for in its budget paid for the University or received thereby for any other entity shall be registered in the trust account and the details of such amount shall be registered in the trust register. Such amount's means of receipt, registration, disbursement eligibility shall be governed by the provisions hereof. Repayment and disbursement of other trusts received by the University under special conditions shall be governed by such special conditions where it stipulate the repayment in the same manner or in any other manner in the interest of the University.

## **Chapter 7**

### **Accounts, Registers, Forms, and Cards**

**Article (34):**

- a. The Head of Financial Department shall, under the supervision of the University's auditor, the types and forms of the registers, forms, and cards that shall be kept, used, and regulated to proof and control the University's financial affairs.
- b. The University's accounts shall be regulated, and its keeping rules shall be provided for by an accounting plan that is in harmony with the budget categorization and division.

**Article (35):** Used documents, forms, and financial registers shall be kept in the University after using them and may be destructed thereafter as per the by-laws issued by the President who may approve the delivery of any of such registers and documents to the concerned official entities for documentation.

## **Chapter 8**

### **Financial Control and Reports**

- Article (36):** Article (36) An internal control apparatus shall be created in the University and shall report to the President through the Vice President for the Administrative and Financial Affairs. The tasks and duties of such apparatus shall be determined under directions issued by the Council provided that the manager thereof shall submit monthly and annual reports of its work to the President.
- Article (37):** The council shall appoint each year a chartered auditor to audit the financial data and final accounts of the University.
- Article (38):**
- a. The Head of the Financial Department shall submit to the President a quarterly financial report of the financial position of the University showing the revenues and expenses.
  - b. The President shall submit to the Council the annual financial report and the final account no more than four months of the end of the financial year.

## **Chapter 9**

### **General**

- Article (39):** The President shall determine by directions issued thereby upon the recommendation of the Head of the Financial Department the positions whose holders shall provide financial guarantees. The directions shall determine the amounts and conditions of the same.
- Article (40):** The Head of the Financial Department shall receive a copy of every contract or agreement resulting in any rights for the University, or financial liabilities or rights to depend on the execution of such contract or agreement.
- Article (41):** Bad debts, deficiency, and loss in the University cash shall be written off as follows:
- By virtue of a decision by the President if the mount does not exceed (500) dinars.
  - By virtue of a decision by the Council if the mount exceeds (500) dinars.
- Article (42):** Neither erasure, scrapping, or crossing out of the books, registers, or documents related to the financial transactions shall be allowed, nor any addition thereto or between their lines. Any correction made to any register shall be made in red ink and shall be signed by the correcting person and the person delivering or receiving him / her amounts in whose registration a mistake is made.
- Article (43):** The President shall issue the directions required for the by-laws of the financial matters related to the University, in particular:
- a. Deciding the University contribution to the student trips, sport activities, and the like.
  - b. Deciding the allocations for every faculty or unit for the hospitality and party expenses along with the means of disbursement.
  - c. Deciding the allocations for every faculty or unit of the conference expenses and travel allowance.
  - d. Deciding the University facility use allowance, worker residence, and student hostels, and their lease conditions.
  - e. Deciding the allowance of training courses organized by the university.
  - f. Disbursing financial liability compensation for the University employees who are eligible therefor according to their nature of work, and deciding the amount of such compensation and the means of payment.

- Article (44):** The Head of Financial Department shall be entitled to delegate any of the powers stated herein to any of the University financial department employees who are required by their nature of work to be delegated. Such delegation shall be in writing and for a limited period of time.
- Article (45):** Every employee acquiring money or valuable documents owned by the University, shall keep such money or documents either in the approved bank or in a metal box in the University.
- Article (46):** In case of the occurrence of embezzlement or deficiency in the University funds, or forgery of its registers and records, the employee responsible for such funds, registers, and records shall inform the Head of Financial Department of such incident so that it informs the President to take the appropriate measures.
- Article (47):** The President shall issue by-laws defining the bases of the regulation of the relationship between the financial apparatuses and that are not related in the administrative structure with the Financial Department.
- Article (48):** The President shall issue the executive by-laws required for the application hereof with no prejudice to its provisions or conflict therewith.

### **Movement and Travel Regulations**

- Article (1):** These by-laws shall be titled "Al-Quds University Movement and Travel By-laws" and shall be applicable as of the date of approval.
- Article (2):** The following terms -wherever mentioned herein- shall have the following meanings unless otherwise denoted by the context:  
 University: Al-Quds University  
 Board of Trustees: Al-Quds University Board of Trustees  
 Association of Councils: Al-Quds University Association of Councils.  
 Head of Council: Head of Al-Quds University Board of Trustees  
 President: Al-Quds University President.  
 Head of Department: The head of department in Al-Quds University.  
 Manager of Department: A manager of a department in Al-Quds University.  
 Faculty Staff: Professors, associate professors, assistant professors, and teachers in Al-Quds University.  
 Employees: All the workers in Al-Quds University in technical, administrative, or clerical jobs.  
 Workers: Every person working in the University such as the academics, administrators and employees.  
 Night: The period that passes from six o'clock pm and seven o'clock am.
- Article (3):** These by-laws shall cover:
- First category: Chairman and members of the Board of Trustees, University President and its Vice Presidents, and deans.
  - Second category: Heads of department, department managers, and managers of administrative department
  - Third category: The rest of the workers.
- Article (4):**
- a. The president may, upon the recommendation of the Appointment Committee, disburse for the concerned persons who are found outside the State the travel expenses for them and their homilies, ie. wife and offspring below eighteen years old, on the appointment of the
    1. No other entity covers such expense.



2. Service is terminated for any reason other than resignation and loss of job.
  3. The workers move within the first three months of the end of its service.
- b. The above shall include the moving of a deceased worker's body if it dies in work.

**Article (5):** If a person or committee is entrusted to perform a mission requiring renting a car inside the State, it may be rented at the University's expense as follows:

- a. A full car for the first category, and a chair in the car for the remaining categories.
- b. The President may permit to rent a full car for a worker in the travel nature requires so, or if the entrusted person is among a mission of more than one person.

**Article (6):** If any person is required to use its personal car to carry out a mission that requires so, it shall be paid a consideration calculated based on the kilometers driven by the car as per a quotation issued by the President.

**Article (7):** If any person is entrusted with an official mission outside the State, the travel expenses difference shall be paid thereto. The expenses shown below shall be for every night it spends outside the State of the purposes of such mission.

- a.
  - 1) First category: overnight stay in a 5-star hotel.
  - 2) Second category: overnight stay in a 4-star hotel.
  - 3) Third category: overnight stay in a 3-star hotel.
  - 4) The overnight stay stipulated by clause (a) above shall be restricted to a single room and a break fast meal only.
- b. 50% of the overnight stay stipulated in clause (a) shall be disbursed for each of the persons stated above, in addition thereto, to cover the other expenses including the internal transportation expenses and lunch meals.
- c. The first category shall be entitled to first class flights, while the other categories shall be entitled to economic class flights.
- d. If the stay period outside the State exceeds one month, it shall be paid half of the above expenses for the period excess of a month, provided that it shall not exceed such increase.
- e. If the worker is travelling with a worker of higher rank in a mission or a committee, they both shall receive the higher allowance.

**Article (8):**

- a. If a faculty member travels in an academic scholarship in response to an invitation of a scientific entity to present a research or participate in a scientific research, the University shall incur the expenses of its travel if not paid by the inviting entity, in addition to 50 % of the allowance.
- b. If the member has no research for presentation, the University shall incur its travel expenses if not paid by the inviting entity, in addition to 25 % of the allowance.
- c. The President shall approve the travel of the member upon the recommendation of a vice president or the dean.

**Article (9):** The President may issue final decisions, in consultation with the Chairman of the Board of Trustees, in the matters not covered by the provisions hereof.