

1. Need to show allocation and activities and outcome

**Table 2. Allocation of fund for win Window and university group-wise allocation of fund showing institutional ceiling**

							BDT in Lakh	
Window	Name of Window		University Groups					
		Available Fund	Group A (55%)		Group B (30%)		Group C (15%)	
		Total	Total group Allocation	Institutional ceiling	Total Group Allocation	Institutional ceiling	Total Group Allocation	Institutional ceiling
1	Pandemic Related Research and Development	6000	3882	582	2118	318	-	-
2	Improvement of Teaching-Learning Infrastructure	24200	13310	1997	7260	1089	3630	545
3	Advanced Research	(82960)						
	STEM/STAGE, AHSBL	62960	34628	5194	18888	2833	9444	1417
	Industry Collaboration	20000	11000	1650	6000	900	3000	450
4	Innovation Support Facilities	5740	5740	861	-	-	-	-
5	Technology Transfer Office	3500	3500	525	-	-	-	-
Total Allocation (all windows)		122400	72060	10809	34266	5140	16074	2412

## Summary of Chapters 2, 4, and 5

### Chapter 2: The Academic Transformation Fund (ATF)

#### Key Points:

#### Competitive Funding Mechanism:

- First introduced under HEQEP in 2009 as Academic Innovation Fund (AIF)
- Ensures transparency, fair selection, and best utilization of resources
- Only departments, institutes, or universities can submit proposals (not individuals)
- HEQEP achieved 95% implementation success rate with no grievance complaints

#### Eligibility Requirements:

- All universities must establish University ATF Secretariat (UATFS)
- Minimum 30 students annual intake
- Public universities need establishing Act

- Private universities need Provisional Charter, permanent campus, reserve fund, at least one convocation, and audited financial statements

### **Five Funding Windows:**

1. **Window 1: Pandemic Readiness Research** (BDT 6,000 lakh)
  - Biochemical/virological research
  - Medical and pharmaceutical research
  - Social adaptation and institutional readiness
  - Group A & B universities eligible
2. **Window 2: Teaching-Learning Infrastructure** (BDT 24,200 lakh)
  - Upgrading ICT systems, STEM labs
  - Modernizing curricula
  - Childcare facilities and campus safety for women
  - All university groups eligible
3. **Window 3: Advanced Research** (BDT 82,960 lakh)
  - **3a:** Priority areas (4IR technologies, smart agriculture, climate change, etc.)
  - **3b:** University-industry collaborative research
  - Includes allocation for junior researchers and climate research
  - All university groups eligible
4. **Window 4: Innovation Support Facilities** (BDT 5,740 lakh)
  - Establish Fab Labs, i-Labs, business incubators
  - Network with Fab Lab Asia Network
  - Group A universities only
5. **Window 5: Technology Transfer Office** (BDT 3,500 lakh)
  - Create IP management systems
  - Commercialize research outcomes
  - Link universities with industries
  - Group A universities only

### **University Grouping:**

- 158 universities divided into 3 groups based on PhD holders and research publications
- Allocation ratio: Group A (55%), Group B (30%), Group C (15%)
- Maximum institutional ceiling: 15% of group allocation

### **Eligible Expenditures:**

- Training (local/foreign), procurement (equipment, books, ICT), works (max 10%)
- Research support (scholarships, fellowships, research stays)
- Services (consultants, visiting scholars, SPMT incentives)
- TTO staffing

### **Ineligible Expenditures:**

- Regular staff salaries

- Large civil works/new buildings
  - Motor vehicles
  - Non-project related costs
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## **Chapter 4: Proposal Selection Procedure**

### **Key Points:**

#### **UGC Board for ATF (UGCBATF):**

- Supreme authority for final selection
- Composition: UGC Chairman, all full-time UGC members, HEAT Project Director, representatives from MoE and Planning Commission
- Can award additional 5 marks based on complementary criteria
- Final scores out of 105 marks (100 from evaluators + 5 from UGCBATF)

#### **Terms of Reference:**

- Ensure ATF objectives achieved
- Ensure equal opportunities for all universities
- Ensure transparent evaluation
- Execute Performance Contracts
- Oversee sub-project implementation
- Handle appeals

#### **Evaluation Structure:**

- 1. Area Evaluation Panels (AEPs):**
  - Seven panels for different discipline clusters
  - Pool of domain experts, scientists, BAS Fellows, FBCCI business leaders
  - For Window 3b: includes industry experts
  - Two AEPs per proposal (three for Window 3b)
  - Cannot evaluate proposals from their own institution
- 2. Committee of Experts (CoE):**
  - One for each subject area
  - Chaired by UGC Member
  - 3-4 senior academics
  - Recommends AEPs

#### **Evaluation Process:**

- **Standard Evaluation:** Average of 2 AEP marks

- **If marks differ by >20:** Third evaluator (External Evaluator) appointed; average of two closest marks used
- **Window 3 Special Process:**
  - Short-list of top 20 proposals
  - SPMs present to 6-expert panel
  - Panel awards marks out of 10
  - Added to previous score for final merit

### **Selection Timeline: 20 Weeks Total**

1. Proposal preparation: 5 weeks
2. Completeness checking: 1 week
3. Distribution for evaluation: 10 days
4. AEP evaluation: 2 weeks
5. Tabulation and 3rd evaluation (if needed): 1 week + 9 days
6. UGCBATF final selection: 1 week
7. WB comments: 1 week
8. Budget rationalization: 1 week
9. Contract processing and signing: 1 week + 1 day

### **Appeals Process:**

- Must be submitted within 1 week of final selection publication
- Channeled through sponsoring university
- UGCBATF examines thoroughly
- Decision is final

### **Performance Contract:**

- Three parties: UGC (1st), University (2nd), SPM/Entity (3rd)
- Comes into effect upon signing
- Duration: Window 1 & 3 (3 years), Window 2, 4 & 5 (2 years)
- Extension possible but must complete 6 months before HEAT closing

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## **Chapter 5: Financial Management**

### **Key Points:**

#### **Fund Flow Structure:**

- **Designated Account (DA):** HEAT project main account
- **Operating Account (OA):** Individual SPM accounts (STD/SND)
- SPM is Drawing and Disbursement Officer (DDO)

- Multiple OAs possible in one university

#### **Disbursement Process:**

- First tranche: Based on 3-month estimated expenditure
- Subsequent tranches: Based on Statement of Expenditures (SoEs)
- Advances must be reconciled within 30 days (max 90 days)

#### **SPM Financial Responsibilities:**

- Primary accountability for all financial management
- Identify and record all transactions immediately
- Maintain all documents, registers, records

#### **Accountant/Finance Officer Duties:**

- Check invoices and process payments
- Ensure tax/SD deductions
- Maintain Bank Book, Payroll Registers, ledgers
- Prepare Interim Unaudited Financial Reports (IUFR)
- Reply to audit observations
- Prepare quarterly/annual budget plans

#### **Key Financial Rules:**

1. **Economic Codes:** Must follow GoB economic codes for budget preparation
2. **Operational Costs:** Maximum 2% of sub-project cost
3. **Re-appropriation:** Allowed once per financial year with PD approval

#### **Earnings by Sub-Project:**

- Profits from products/services retained by entity (shared with industry for W-3b)
- Bank interest/bidding document sales deposited to government treasury

#### **Operating Account Requirements:**

- Dedicated account in BDT currency
- SPM single signatory
- Must provide: account number, bank name, branch, routing number, contact details

#### **Payment Verification Checklist:** Before payment, verify:

- Specifications match tender documents
- Quantities correct
- Unit prices per contract
- Timely delivery
- Items received and entered in stock register

- Invoices error-free
- Proper authorization

#### **Accounting System:**

- Cash basis accounting
- Receipts recorded when cash received
- Payments recorded when disbursed

#### **Essential Books/Registers (Minimum 4):**

1. Voucher Register
2. Cash Book
3. Petty Cash Register
4. General Ledger

#### **Additional Registers:**

- Check Book, Fixed Assets, Stock, Income Tax, VAT, Payroll, Consultant's Remuneration, Suppliers, Advance Payment, Fund Receipts & Expenditure, Bank Reconciliation

#### **Bank Reconciliation:**

- Monthly reconciliation required
- Compare bank statements with Bank Book
- List all debits/credits not in Bank Book
- Prepare reconciliation statement

#### **Petty Cash:**

- Maintained under imprest system
- For small day-to-day expenses
- Limit as per Delegation of Financial Powers 2015

#### **CD VAT Transactions:**

- Done centrally from HEAT PMU
- SPMs send documents to PD

#### **Reporting Requirements:**

1. **Monthly:** Statement showing opening balance, receipts, payments
2. **Quarterly:** Interim Unaudited Financial Report (IUFR) within 21 days of quarter end
  - Part 1: Financial Report (Sources/Uses of Funds, Activities, Bank Reconciliation)
  - Part 2: Expenditure Documentation Report
3. **Yearly:** Financial statements at year end

**Unspent Balance:**

- During implementation: Refund to HEAT PMU at year-end
- After completion: Transfer to HEAT within 1 month

**Document Retention:**

- All payment records and documents must be retained
- Minimum 5 years after sub-project closing
- For transparency and accountability

**Internal Control:**

- System of financial and operational controls
  - Ensures orderly/efficient operations
  - Adherence to policies/procedures
  - Complete and accurate records
  - Safeguards project assets
  - Clear segregation of duties
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**Total ATF Budget: BDT 122,400 lakh (1,224 crore)**

**Fund Distribution:**

- Divided equally between 2 rounds
- Group A: 55%, Group B: 30%, Group C: 15%
- Individual university ceiling: 15% of group allocation