

**GOVERNMENT OF THE PUNJAB
FINANCE DEPARTMENT**

Dated Lahore, the 1st June, 1995.

NOTIFICATION

No. FD (FR) II-2/89(P). In exercise of the powers conferred upon him under Article 119 of the Constitution of the Islamic Republic of Pakistan, the Governor of the Punjab is pleased to direct that in the Punjab Financial Rules, Volume-I and Volume-II and the Punjab Delegation of Financial Powers Rules 1990, the following further amendments shall be made namely: -

AMENDMENT

1. In the Punjab Financial Rules:-
 - a) In Volume-I, in Chapter-XV, in Annexure-D, in paragraph (d), for the figure "250", the figure "2,500" shall be substituted; and
 - b) In Volume-II, in Appendix-14, in paragraph 52,
 - i. In sub-para (b), for the figure "2/-" and "1.25", the figure and words "10.00 or a Lunch Box for Rs.70.00" shall be substituted and
 - ii. In sub-para (c), for the figure "2.00", the figure and words "10.00 or a Lunch Box for Rs.70.00" shall be substituted.
2. In the Punjab Delegation of Financial Powers Rules, 1990, in the Second Schedule, in Part-I titled "Powers Common to All Departments", in Serial No.3, in paragraph (b), in item No. (xxvii), in sub-item (b) titled "Recurring Items" in Column 4, for the figures "8,000", "4,000", "2,000", "1,000", and "2,00", the figures "10,000", "8,000", "4,000", "2,000" and "5,000" shall respectively be substituted.

BY ORDER OF THE GOVERNOR OF THE PUNJAB

SECRETARY TO GOVERNMENT OF THE PUNJAB
FINANCE DEPARTMENT

No. & Date Even:-

Copy forwarded for information and necessary action to:-

- 1) All Administrative Secretaries to Government of the Punjab.
- 2) Secretary to Governor, Punjab, Lahore.
- 3) Secretary to Chief Minister, Punjab, Lahore.
- 4) All Heads of Attached Departments, Government of the Punjab.
- 5) All Divisional Commissioners in the Punjab.
- 6) All Deputy Commissioners in the Punjab.
- 7) All District & Session Judges in the Punjab.
- 8) The Registrar Lahore High Court, Lahore.

- 9) The Accountant-General, Punjab, Lahore.
- 10) The Director General, Audit Punjab, Lahore.
- 11) The Director General, Audit (Works), Lahore.
- 12) The Director Accounts (Works), Lahore.
- 13) All the District Accounts Officers in Punjab / Treasury Officers, Lahore.
- 14) The Superintendent, Government Printing Press Punjab, Lahore with the request that he may publish it in the next Gazette and supply 24 copies of the Gazette to this Department.

Sd/-

(MAQSOOD HUSSAIN)
ACCOUNTS OFFICER (FR),
FOR FINANCE SECRETARY.

**GOVERNMENT OF THE PUNJAB
FINANCE DEPARTMENT**

Dated Lahore, the 23rd April, 1998.

NOTIFICATION

No. FD(FR)VI-10/68(A). The Governor of the Punjab is pleased to direct that the following rule 2.37-A shall be added after rule 2.37 in Chapter-II of Punjab Financial Rules Vol-I:-

AMENDMENT

“2.37-A In case a service is provided to the Punjab Government by a non-Government body established by the Federal Government the service charges / commission, at the rates prescribed by the Punjab Government from time to time, will ordinarily be paid through book adjustment. However, if the circumstances so warrant, the Government of the Punjab may allow, by a special order / notification, the said body to receive the said service charges / commission in cash or through at source deduction.

**SECRETARY TO GOVERNMENT OF THE PUNJAB
FINANCE DEPARTMENT**

No. FD (FR) VI-10/68 (A)

Dated Lahore, the 23rd April, 1998.

A copy is forwarded for information to:-

1. All the Administrative Secretaries to Government of the Punjab.
2. All Heads of Attached Departments of Government of the Punjab.
3. The Registrar, Lahore High Court, Lahore.
4. All Commissioners in the Punjab.
5. All Deputy Commissioners in the Punjab.
6. The Accountant General Punjab, Lahore.
7. The Director General Punjab, Lahore.
8. All the District Accounts Officer/Treasury Officers, in the Punjab.
9. The Superintendent, Government Printing Press, Punjab, Lahore.

Sd/-

(CH. NASEER AHMAD)
DEPUTY SECRETARY (SR)

**GOVERNMENT OF THE PUNJAB
FINANCE DEPARTMENT**

Dated Lahore, the 20th May, 2002

NOTIFICATION

No. FD (FR) II-2/89. The Governor of the Punjab is pleased to approve the following amendment pertaining to official entertainment in the Punjab Financial Rules Vol-II:-

Relevant Paragraph	Existing limit	Enhanced limit
Paragraph 52 in Appendix 14	Rs. 70/- per head	Rs.130/- per head

Note:-

The existing condition for official entertainment shall remain the same.

By order of the Governor of the Punjab

SALMAN SIDDIQUE
Secretary to Government of the Punjab
Finance Department

NO. & DATE EVEN:-

A copy is forwarded for information & necessary action to:-

1. All Administrative Secretaries to Government of the Punjab.
2. All District Nazims in the Punjab.
3. All DCOs in the Punjab.
4. All EDOs in the Punjab.
5. The Accountant General, Punjab, Lahore.
6. All District Accounts Officers in the Punjab / Treasury Officer, Lahore.

Sd/-
ACCOUNTS OFFICER (FR)

**GOVERNMENT OF THE PUNJAB
FINANCE DEPARTMENT**

NOTIFICATION

No. FD (FR) II-7/87. In exercise of the powers conferred upon him under Article 119 of the Constitution of Islamic Republic of Pakistan, 1973, the Governor of the Punjab is pleased to direct that in Punjab Financial Rules, Volume-I, following further amendments shall be made namely:-

AMENDMENT

(i) **RULE 12.20 PUNJAB FINANCIAL RULES VOL-I**

The Treasury Officer is responsible for seeing that each entry of receipt and payment in the pass book is correctly made and initialed by him. And at the end of each month, the entries on each side of the pass book are totaled and the balance struck and agreed with the treasury accounts. The pass book should be signed in full by the Treasury Officer with date.

(ii) **FOOT NOTE BELOW PUNJAB FINANCIAL RULES FORM 25.**

* Each entry of receipt and payment should be initialed after comparison with the credit challan and register of cheques paid respectively.

*to be balanced monthly and signed in full after being balanced.

BY THE ORDER OF THE GOVERNOR

SALMAN SIDDIQUE
Secretary to Government of the Punjab,
Finance Department

Dated Lahore the 5th June, 2004.

No. & Date Even:-

A copy is forwarded for information and necessary action to:-

1. The Secretary, Ministry of Finance, Government of Pakistan, Finance Division, Islamabad.
2. The Controller General of Accounts, Pakistan, Islamabad.
3. The Accountant General Punjab, Lahore.
4. The Chief Inspector of Treasuries, Punjab, Lahore.
5. The Treasury Officer, Lahore/District Accounts Officers in the Punjab.
6. The Director General (Works), Accounts, Punjab, Lahore.
7. The Director General (Works), Audit, Punjab, Lahore.

8. The Director General Civil Audit, Punjab, Lahore.
9. The Director General (District Government Audit), 4-B, Lyton Road, Lahore.
10. The Director General (Receipt) Audit, Punjab, Lahore.

Sd/-
(RAB NAWAZ)
DEPUTY SECRETARY (MONITORING)

No. & Date Even:-

- A copy is forwarded for information to:-
1. All Administrative Secretaries to the Government of the Punjab.
 2. The Principal Secretary to Governor, Punjab, Lahore.
 3. The Principal Secretary to Chief Minister, Punjab, Lahore.
 4. All Head of attached Departments, Govt. of the Punjab.
 5. All District Coordination Officers, in the Punjab.
 6. The Registrar, Lahore High Court, Lahore.
 7. All Additional Secretaries / Deputy Secretaries / Section Officers in the Finance Department.
 8. The Manager Punjab Printing Press Lahore for publication in the official gazette.

Sd/-
(RAB NAWAZ)
DEPUTY SECRETARY (MONITORING)

**GOVERNMENT OF THE PUNJAB
FINANCE DEPARTMENT**

NOTIFICATION

No. FD (FR) II-7/87. In exercise of the powers conferred upon him under Article 119 of the Constitution of Islamic Republic of Pakistan, the Governor of the Punjab is pleased to direct that in Punjab Financial Rules, Volume-I, the following further amendment shall be made, namely:-

AMENDMENT

In rule 5.3, for clause (b), the following shall be substituted:-

“(b) Pay, allowances or pensions, to the extent of the amount claimed on behalf of deceased Government servant or pensioner, shall, after such enquiries into the right and title of the claims as may be deemed sufficient, be paid in the manner and by the authority as follows:

- | | |
|---|---|
| 1. Deceased Government servant except those mentioned at item No.2 below, last serving in the office of the Provincial Government or a local government and pensioner, lastly residing in a district. | District Coordination Officer of the district concerned |
| 2. Deceased Government servant lastly served in the Civil Secretariat or its Attached Departments at Lahore and pensioner thereof, lastly residing at Lahore. | Administrative Secretary or his designated nominee |

In case of doubt, payment shall be made only to the person producing legal authority.

BY THE ORDER OF THE GOVERNOR

SALMAN SIDDIQUE
Secretary to Government of the Punjab,
Finance Department

Dated Lahore the 21st June, 2004

No. & Date Even:-

- A copy is forwarded for information and necessary action to:-
1. All Administrative Secretaries to the Government of the Punjab.
 2. The Principal Secretary to Governor, Punjab, Lahore.
 3. The Principal Secretary to Chief Minister, Punjab, Lahore.
 4. All Head of Attached Departments, Govt. of the Punjab.
 5. All District Coordination Officers, in the Punjab.
 6. All Executive District Officers (Finance & Planning) of District / City District Governments in the Punjab.
 7. The Chief Inspector of Treasuries, Finance Department, Lahore.

8. All District Accounts Officers in the Punjab / Treasury Officer, Lahore.
9. All Additional Secretaries / Deputy Secretaries in Finance Department.

Sd/-
(RAB NAWAZ)
DEPUTY SECRETARY (MONITORING)

No. & Date Even:-

A copy is forwarded for information and necessary action to:-

1. The Secretary to Government of Pakistan, Finance Division, Islamabad.
2. The Auditor General of Pakistan, Constitution Avenue, Islamabad.
3. The Controller General of Accounts, building of Federal Bank of Cooperatives, behind State Bank of Pakistan Building, G-5, Islamabad.
4. The Accountant General, Punjab, Lahore.
5. The Director General (Civil) Audit, Punjab, Lahore.
6. The Director General (Works), Accounts, Punjab, Lahore.
7. The Director General (Works), Audit, Punjab, Lahore.
8. The Director General (District Governments) Audit, 4-B, Lyton Road, Lahore.

Sd/-
(RAB NAWAZ)
DEPUTY SECRETARY (MONITORING)

**GOVERNMENT OF THE PUNJAB
FINANCE DEPARTMENT**

Dated Lahore the 20th March, 2006

NOTIFICATION

NO.SO(B&E-I)7-1/2003 In exercise of the powers conferred by Article 119 of the Constitution of the Islamic Republic of Pakistan, the governor of the Punjab is pleased to direct that the following further amendments shall be made in the Treasury Rules (Punjab), namely: -

AMENDMENTS

In the aforesaid Rules, in Part II (Subsidiary Treasury Rules): -

- 1) in the definition of the term "Head of District", for the words "Collector" or the "Deputy Commissioner" the words "the District Accounts Officer or the Treasury Officer" shall be substituted;
- 2) in rules 1.2 to 1.6 and the heading or Notes thereto, for the word "Collector", wherever occurring, the words "the district Accounts Officer or the Treasury Officer" shall be substituted;
- 3) after rule 1.18, the Annexure (See note (2) below rule 1.18) under the heading "Duties and responsibility of officers under training in the Sub-Treasuries" and paragraphs (1) to (4) there under entries relating thereto shall be omitted; and
- 4) for rules 1.12 to 1.24, the following shall be substituted, namely: -
 - 1.12 The District Accounts Offices, Treasuries or Sub-Treasuries, as the case may be, specified in column (1) of the table below, shall be inspected by the authorities specified in column (2) thereof, within the period specified in column (3) thereto.

(1)	(2)	(3)
Office	Inspecting Authority	Frequency of Inspections
District Accounts Office / Treasury	Chief Inspector of Treasuries and Accounts	I. One detailed inspection within a period of three years II. One surprise inspection within a period of five years
	Inspector of Treasuries and Accounts	I. One detailed inspection within a period of one year II. One surprise inspection within a period of one year
	Deputy Inspector of Treasuries and Accounts	Two detailed inspections within a period of one year
Sub-Treasury	Chief Inspector of Treasuries and Accounts	One detailed inspection within a period of six years

(1)	(2)	(3)
Office	Inspecting Authority	Frequency of Inspections
	Inspector of Treasuries and Accounts	One detailed inspection within a period of one year
	Deputy Inspector of Treasuries and Accounts	I. One detailed inspection within a period of one year II. One surprise inspection within a period of one year
	District Accounts Officer	I. Two detailed inspections within a period of one year II. One surprise inspection within a period of one year

1.13 Notwithstanding anything contained herein, the duties, powers and functions of the inspecting officers in relation to the business of the District Accounts Offices, Treasuries or Sub-Treasuries shall, subject to their service rules, vest in the officers of the Punjab Treasuries and Accounts Service in the manner and to the extent, as may be determined and notified by the Finance Department.

1.14 The Finance Department shall, by notification in the official Gazette, lay down a procedure for approval of the inspection programme of the inspecting officers, the authorities competent to approve such programme, the procedure relating to inspection reports and execution or action thereon, the extent of authority of the inspecting officers to have access to records in the District Accounts Offices, Treasuries and Sub-Treasuries and issues connected with or ancillary to inspections including powers to call for information and record from these and other offices of the Government of the Punjab and its entities.

INSPECTION BY DEPUTY COMMISSIONER

1.15 The Chief Inspector of Treasuries and Accounts shall cause to be prepared a detailed report, each year, on the working of the Treasuries and Sub-Treasuries and actions required to be taken to improve the working of the Treasuries and Sub-Treasuries and such other issues as he may deem fit for inclusion in the report.

SECTION II SUB-TREASURIES

(See rule 5)

1.16 There shall be a Sub-Treasury at the level of each Tehsil Municipal Administration and Town Municipal Administration and in relation thereto rule 4 relating to division of Treasuries into two departments, the responsibility of the Treasury Officer, inspection of Treasury, verification of imprest etc., and rules 1.1 to 1.16 specified herein shall mutatis mutandis apply to Sub-Treasuries.

1.17 A Sub-Treasury Officer belonging to the Punjab Treasuries and Accounts Service shall head the Sub-Treasury.

1.18 When a Sub-Treasury Officer is absent for any reason, the concerned District Accounts Officer shall temporarily place a suitable officer or official subordinate to him to be in charge of the Sub-Treasury.

1.19 There shall be posted such number of officials in the Sub-Treasuries as may be determined by the Chief Inspector of Treasuries and Accounts, with the prior approval of the Finance Department.

1.20 The business of the Sub-Treasury shall be transacted in the manner as may be determined by the Chief Inspector of Treasuries and Accounts with the prior approval of the Finance Department.

1.21 The Chief Inspector of Treasuries and Accounts shall be responsible to place necessary human and physical infrastructure in case the Finance Department decides to set up new Sub-Treasuries.

1.22 The responsibilities and functions of the officers under training in the Sub-Treasuries shall be such as may be determined by the Chief Inspector of Treasuries and Accounts, with the approval of the Finance Department.

1.23 The Finance Department may assign any additional work to the Sub-Treasuries.

1.24 The Finance Department may assign the work of Sub-Treasury and any additional work to the District Accounts Office or Treasury in Tehsils where Sub-Treasuries do not exist.

**SALMAN SIDDIQUE
PRINCIPAL SECRETARY
(FINANCE & TAXATION)**

NO. & DATE EVEN:

A copy is forwarded for information and further necessary action to: -

1. The Additional Chief Secretary to Government of the Punjab, Services & General Administration Department, Lahore.
2. All the Administrative Secretaries to Government of the Punjab, Lahore.
3. All Heads of Attached Departments in the Punjab.
4. The Accountant General Punjab, Lahore.
5. All District Coordination Officers in the Punjab.
6. All District Accounts Officers in the Punjab / Treasury Officer, Lahore.
7. All Sub-Treasury Officers in the Punjab.
8. The Superintendent, Government of the Punjab, Lahore for publishing the above notification in the next issue of the Punjab Government Gazette and to provide 20 copies of that Gazette.

Sd/-
(FARAKH MURTZA KHAN)
UNDER SECRETARY (B&E-I)

**GOVERNMENT OF THE PUNJAB,
FINANCE DEPARTMENT**

NOTIFICATION

No.FD(FR)II-2/89(P). In exercise of the Powers conferred upon him under Article 119 of the constitution of the Islamic Republic of Pakistan, 1973, the Governor of the Punjab is pleased to direct that in the Punjab Financial Rules, Volume-II, following further amendments shall be made, namely : -

AMENDMENT:

In paragraph 52, Appendix-14, PFR Volume-II,

- i) in sub-para (b), for the figure "10/-" and "130/-" the figure "30/-" and "200/-" respectively, shall be substituted; and
- ii) in sub-para (c), for the figure "10/-" and "130/-", the figure "30/-" and "200/-" respectively, shall be substituted.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**AZMAT ALI RANJHA
FINANCE SECRETARY**

Dated Lahore the 29th November, 2006

NO. & DATE EVEN:

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (District Government) Audit, Punjab, 4- A Lyton Road, Lahore.
5. The Director General (Commercial) Audit, Punjab, Lahore.
6. The Provincial Director, Local Fund Audit, Punjab, 6-Begum Road, Lahore.
7. All District Accounts Officers in the Punjab/Treasury Officer, Lahore.

Sd/-
(RAB NAWAZ)
DIRECTOR (MONITORING)

NO. & DATE EVEN:

A copy is forwarded for information and necessary action to: -

1. All Administrative Secretaries to the Government of the Punjab.
2. The Principal Secretary to Governor, Punjab, Lahore.
3. The Principal Secretary to Chief Minister, Punjab, Lahore.
4. The Additional Secretary (Staff) to Chief Secretary, Punjab.
5. All Heads of Attached Departments, Govt. of the Punjab.
6. The Registrar, Lahore High Court, Lahore.
7. All DCOs, District Governments in the Punjab.
8. All District & Session Judges in the Punjab.
9. All Additional Secretaries/Deputy Secretaries in Finance Department.
10. Superintendent, Government Printing Press, Lahore for gazette notification.

Sd/-
(RAB NAWAZ)
DIRECTOR (MONITORING)

**GOVERNMENT OF THE PUNJAB,
FINANCE DEPARTMENT**

NOTIFICATION

No.FD (FR) V-6/75(P). In exercise of the powers conferred upon him under Article 119 of the Constitution of the Islamic Republic of Pakistan, 1973, the Governor of the Punjab is pleased to direct that in the Subsidiary Treasury Rules, following amendment shall be made, namely : -

AMENDMENT:

- 4.49 (a) "Payments of Rs.100,000/- and above to contractors and suppliers shall not be made in cash by the Drawing & Disbursing Officers (DDOs). At places where pre-audit cheques are issued, the sanctioning authority shall accord sanction to incur expenditure, under his own signature, in favour of contractor / supplier incorporating CNIC No. of the contractor / supplier. The DDO, while submitting the bill at the pre-audit counter of Accountant General / District Accounts Officer, shall record an endorsement on the bill requiring separate crossed cheque to be issued in favour of contractor / supplier. The cheque so issued will be collected by the DDO or his authorized agent in prescribed manner and entered in Cash Book. Thereafter, the DDO will deliver the cheque to the contractor / supplier by securing proper acknowledgement".
2. This amendment shall take immediate effect.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

TARIQ MAHMOOD PASHA
FINANCE SECRETARY

Dated Lahore the 4th March, 2010.

NO. & DATE EVEN:

A copy is forwarded for information and necessary compliance to: -

1. The Accountant General, Punjab, Lahore, w/r to his letter No. TM-i/H 3-4/2008-09/1477 dated 25-01-2010
2. All District Accounts Officers in the Punjab/Treasury Officer, Lahore.

Sd/-
(MUHAMMAD IMRAN QURESHI)
Deputy Secretary (Monitoring)

NO. & DATE EVEN:

A copy is forwarded for information and necessary action to: -

1. The Director General (Civil) Audit, Punjab, Lahore. (PTO)

2. The Director General (Works), Audit, Punjab, Lahore.
3. The Director General (District Government) Audit, Punjab, Johar Town (Dhanna Singh), University Road, Lahore.
4. The Director General DERA (SAP) Audit, Punjab, Lahore.
5. The Director General (Commercial) Audit, Punjab, Lahore.
6. The Provincial Director, Local Fund Audit, Punjab, 6-Begum Road, Lahore

Sd/-

(MUHAMMAD IMRAN QURESHI)

Deputy Secretary (Monitoring)

NO. & DATE EVEN:

A copy is forwarded for information and necessary action with the request that all the Drawing and Disbursing Officers under your administrative control may kindly be directed the strict compliance: -

1. All Administrative Secretaries to Government of the Punjab.
2. The Principal Secretary to Governor, Punjab, Lahore.
3. The Principal Secretary to Chief Minister, Punjab, Lahore.
4. The Secretary, Provincial Assembly, Punjab, Lahore.
5. All Commissioners of Divisions in the Punjab.
6. The Secretary, Punjab Public Service Commission, Lahore.
7. The Additional Secretary (Staff) to Chief Secretary, Punjab.
8. All Heads of Attached Departments, Government of the Punjab.
9. All Heads of Autonomous Bodies, Government of the Punjab.
10. The Registrar, Lahore High Court, Lahore.
11. All District Coordination Officers, District Governments in the Punjab.
12. All District & Sessions Judges in the Punjab.
13. All Additional Secretaries / Deputy Secretaries in Finance Department.
14. Superintendent, Government Printing Press, Lahore for gazette notification.
15. System Analyst, Finance Department, Govt. of the Punjab for posting the amendment on webpage of the department.

Sd/-

(MUHAMMAD IMRAN QURESHI)

Deputy Secretary (Monitoring)

NO. & DATE EVEN:

A copy is forwarded for information and necessary action to: -

1. The Secretary, Government of Pakistan, Ministry of Finance, Islamabad.
2. The Auditor General of Pakistan, Audit House, Constitution Avenue, Islamabad.
3. The Controller General of Accounts, Audit House, Constitution Avenue, Islamabad w/r to his letter No. 4271/CGA/Reg/8-1/23/2007 dated 28-11-2008
4. The Secretary Finance, Government of the Sindh, Balochistan, NWFP and Azad Jammu and Kashmir.
5. The Accountant General of Pakistan Revenue (AGPR), Islamabad
6. The Accountant General, Sindh, Balochistan, NWFP and Azad Jammu & Kashmir.

Sd/-

(MUHAMMAD IMRAN QURESHI)

Deputy Secretary (Monitoring)