



NO.E&A(HEALTH)2-217/19(P-IV)  
GOVERNMENT OF THE PUNJAB  
SPECIALIZED HEALTHCARE &  
MEDICAL EDUCATION DEPARTMENT

Dated Lahore, the 28<sup>th</sup> June, 2024

To

- 1) All the Vice Chancellors of Medical Universities in the Punjab
- 2) All the Additional Secretaries, Specialized Healthcare & Medical Education Department
- 3) All the Heads/Principals of Teaching/Autonomous/Special Medical Institutions in the Punjab.
- 4) All the Deputy Secretaries, SHC & ME Department.
- 5) The Chief Planning Officer, SHC&ME Department.
- 6) The Senior Law Officer and Law Officers, SHC&ME Department.
- 7) All the Medical Superintendents of the Teaching Hospital in the Punjab.
- 8) The Managing Director, Punjab Health Foundation, Lahore
- 9) The CEO, Punjab Healthcare Commission, Lahore.
- 10) Head of Burn Center / Chairman Plastic Surgery, Pak Italian Burn Centre, Nishtar Medical University, Multan
- 11) The Director, Internal Audit Wing, SHC & ME Department.
- 12) The Director General (Nursing), Punjab, Lahore.
- 13) The Secretary, Blood Transfusion Authority, Lahore
- 14) The Surgeon General Medico-legal Punjab, Lahore.
- 15) The Director, Institute of Blood Transfusion Services, Punjab, Lahore.
- 16) All the Section Officers of SHC & ME Department.
- 17) All the Planning Officer / Budget Officer, SHC&ME Department.

**SUBJECT: OBSERVANCE OF FINANCIAL DISCIPLINE IN THE PROVINCE ESPECIALLY DURING THE MONTH OF JUNE, FY 2023-24**

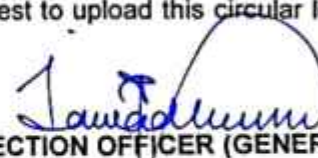
I am directed to refer to the subject cited above and to **enclose** herewith a copy of letter No. SO(TT)6-1/2019 dated 21.06.2024 alongwith its enclosure received from Section Officer (TECH.TRY), Government of the Punjab, Finance Department regarding "Observance of Financial Discipline in the Province especially during the month of June, FY 2023-24" for information and compliance in true letter and spirit.

  
SECTION OFFICER (GENERAL)

**NO.& DATE EVEN:**

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

1. The Section Officer (TECH.TRY), Government of the Punjab, Finance Department.
2. The Director IT, ICT Cell, SHC&ME Department with the request to upload this circular letter on the official website of SHC&ME Department.

  
SECTION OFFICER (GENERAL)

**CC:**

1. PSO to Secretary, SHC&ME Department.
2. PS to Special Secretary (Operation), SHC&ME Department.
3. PS to Special Secretary (Development & Reforms), SHC&ME Department.

Amir  
C.L

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Circular

No. SO(TT)6-1/2019

Dated Lahore, the 21<sup>st</sup> June 2024

From

The Secretary Finance,  
Government of the Punjab,  
Finance Department.

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To

1. The Senior Member, Board of Revenue, Punjab, Lahore.
2. The Chairman, Planning & Development Board, Lahore.
3. The Additional Chief Secretary, S&GA Department.
4. All Administrative Secretaries, Government of the Punjab.
5. All Administrative Secretaries, South Punjab.
6. The Principal Secretary to Governor, Punjab, Lahore.
7. The Principal Secretary to Chief Minister Punjab, Lahore.
8. The Registrar, Lahore High Court, Lahore.
9. The Secretary, Punjab Public Service Commission, Lahore.
10. The Secretary, Provincial Ombudsman, Lahore.
11. All Commissioners in the Punjab.
12. All Heads of Attached Department in the Punjab,
13. All Deputy Commissioners in the Punjab

Subject:-

**OBSERVANCE OF FINANCIAL DISCIPLINE IN THE PROVINCE  
ESPECIALLY DURING THE MONTH OF JUNE, FY 2023-24**

Sir,

I am directed to refer to the subject cited above to draw your attention to the provision of para 13.1 of the Punjab Budget Manual, read with rules 2.16 and 18.15 (aa) of Punjab Financial Rules Volume-I and policy guidelines issued from time to time, reiterated annually inter alia ensuring financial discipline during financial year 2023-24 in the province and to ensure that validly accrued liabilities against government are discharged well before the close of financial year.

2. I am further directed to state that considering the difficulties experienced by various departments in the past, adjusted time frame for submission of bills / claims / cheques etc. to Account Offices (including Treasury Office) has been prescribed as under:

a) Budget Execution

i) All Administrative Departments shall ensure that the budgetary allocation placed at their disposal are promptly released to the DDO / executing agencies and expended uniformly during the financial year. In this regard, the onus of delay, if any, will be on Administrative Department.

ii) As provided in para 14.10 of the Punjab Budget manual, the Administrative Department / DDOs, once the Second Statements of Excess & Surrenders stands communicated, are precluded either to offer more surrenders or to utilize the funds earlier offered for surrenders. Therefore, the Administrative Departments should remain vigilant of such occurrences.

ADDL. SECRETARY (A)
Diary No.
Date 26/6
DS (A)
DS (G)
DS (P)
SLO

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SECRETARY SMC&ME	
Diary No. 3574	
Date: 26/6/24	
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- iii) No excess expenditure is allowed beyond the allocated and released budget.
- b) Dead-line for submission of claims to AG / DAO / TO Lahore for Financial Year 2023-24:

I. Contingent claims (pre-audit) / Cheque (all types)	22.06.2024 at 1.00 P.M.
II. Salary, Pension, Utility (bills) cheques	24.06.2024 at 4.00 P.M.

**Note-I** The instructions circulated vide Finance Department's letter number (IT(FD)3-2/2015(P) PLGA dated 08.04.2019 shall be followed in letter and spirit. Any disregard to these instruction by the DDOs / DAOs / Treasury Officer may result in disciplinary proceeding (**Annex-A**)

**Note-II-** Cheques remaining uncashed after 30<sup>th</sup> June 2024, if any, shall be surrendered to the respective accounts / Treasury Officer by 3<sup>rd</sup> July 2024 to enable them for write-back of expenditure booked against such cheques and render accounts.

**Note-III** The DDO may prepare cheques for salary for the month of June 2024 by 24.06.2024 and cheque for utilities for the month of June 2024, against advance bills, may also be prepared and presented as above.

**Note-IV -** DDOs may also educate the recipient of cheques, after endorsement by the DDO/TO, to immediately lodge cheque for clearance by State Bank / National Bank, respectively.

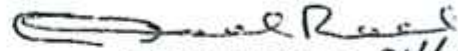
3. In addition to the above arrangements and to strengthen financial discipline in the province, DDOs / Executive Engineers executing the development funds through PLAs, AAA(LC) and PWD cheques are required to send the statement of cheques issued from 01.06.2024 to 24.06.2024 on the enclosed format (**Annex-B**) through email, not later than 1600 hours on 24.06.2024 to their Administrative Secretary with a copy to the Finance Department at email address [cioafd@punjab.gov.pk](mailto:cioafd@punjab.gov.pk) and District Accounts Office / Treasury Office concerned for record. The nominated officer from the respective Administrative Department and Finance Department will acknowledge the receipt of email. Any DDOs / Executive Engineers not following the directions will be proceeded against the disciplinary rules.

4. The above instructions shall, in the context of payment, be applicable to the payments of Provincial Government against Account Number-I (non-Food) 1000.00

21/6/24

5. I am also directed to state that any violation of financial rules and litigation arising in consequence of disregard to financial discipline will be the responsibility of Administrative Department concerned.

8. Kindly acknowledge receipt of this correspondence at the earliest.

  
(ABDUL RASHID) 21/6/24  
SECTION OFFICER (TECH. TRY)

**NO. & DATE EVEN.**

A copy is forwarded for information and necessary action:-

1. The Accountant General Punjab, Lahore.
2. All District Accounts Officers in the Punjab.
3. The Treasury Officer, Lahore.

  
SECTION OFFICER (TECH. TRY)

**IMPORTANT**

Annex-(A) 4

4.13

No.IT(FD) 3-2/2015(P) PLOA  
INSPECTORATE OF TREASURIES & ACCOUNTS  
GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT  
4-A, Lytton Road, Lahore, Ph: 042-99211093  
E-mail: [clot@treasury.gov.pk](mailto:clot@treasury.gov.pk)  
URL: [www.tota.punjab.gov.pk](http://www.tota.punjab.gov.pk)  
Dated Lahore, the 06<sup>th</sup> April 2013

To


- The Secretary to Government of the Punjab  
1) Communication & Works Department, Lahore.  
2) Public Health Engineering Department, Lahore  
3) Irrigation Department, Lahore.  
4) Local Government & Community Development Department, Lahore

Subject: DELIVERY AND COLLECTION OF WORKS CHEQUES

I am directed to refer a letter of DS(Budget) for Finance Secretary, Government of the Punjab, Finance Department bearing No. BI-27(259)/90, dated 24.01.1991 (copy enclosed) and to state that it has been decided that the works cheques for payment belonging to your Department will be sent to the District Accounts Officers / Treasury Officer, Lahore, by the Drawing Officer through an official duly authorized for delivery and collection of cheques from District Accounts Office / Treasury Office, Lahore.

2. The District Accounts Officers / Treasury Officer will record Pay Order after verifying the availability of budget provision and other necessary prerequisites of payment, return the same to the authorized official bringing the cheque to the DAO/ T.O, Lahore. The authorized cheques will then be delivered by the Drawing Officers to the contractors for collection of payment through banking channel.

3. I am further directed to request that the above directions may be circulated to all formations under your administrative control for compliance in letter and spirit.

  
(MAZHAR HUSSAIN LANGRIAL)  
INSPECTOR OF TREASURIES  
& ACCOUNTS

NO. & DATE EVEN

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

1. All Administrative Secretaries to Government of the Punjab
2. The Accountant General Punjab, Lahore
3. The Director General, Audit & Accounts (Works), Lahore
4. All District Accounts Officers in the Punjab / Treasury Officer, Lahore for strict implementation

  
INSPECTOR OF TREASURIES  
& ACCOUNTS

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Amount

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Name of Department / Office .....District.....

Statement showing the cheques issued to the contractors / suppliers / vendors / Tax Collecting Agencies between the period from 01.06.2019 to 24.06.2019.

Sr.#	Name of Contractor / Vendor / Supplier / Tax Collecting Agencies	Cheque No & Date	Amount in Rs.	Grant / Detailed Function and DDO / Cost centre number
1				
2				
3				
4				

Signature DAC / TO

Time .....No.....date.....

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