BUDGET & FINANCE WING

Expenditure Current Branch

Sr.#	Description	Circular/ Notification No.	Page
1.	Initiation of Procurement Procedure for award of annual Contract(s)/Agreement(s). Letter issued to all Districts.	Letter No. 12495/B/1-A-10 (2024-2025), dated 09.08.2024.	1
2.	Documents/papers required to be attached with the cases of leave encashment.	Letter No. 13329-B/1-A-10 (2024-2025), dated 26.09.2024.	2
3.	Budget provision under object code “A04114” encashment of LPR.	Letter No. 13809-B/1-A-10 (2024-2025), dated 04.10.2024.	3
4.	Instructions regarding appointment of contingent paid staff.	Letter No.15673-Budget Misc. (2024-25), dated 08.11.2024.	4
5.	Financial Assistance to Family of Civil Servants who dies while in service.	Letter No. 251-B/1-A-2(a) (2024-2025), dated 30.05.2025.	13
6.	Financial assistance to the family of a civil servant who dies while in service.	Letter No. 395-B/1-A-2(a) (2025-2026), dated 10.09.2025.	16
7.	Appointment of contingent paid staff.	Letter No. 512/Budget Misc. (2025-26), dated 29.10.2025.	22

Treasury Office

Sr.#	Description	Circular/ Notification No.	Page
1.	Amendment in Standard Operating Procedure (SOPs) qua DDO Bank Accounts.	Circular and Amendment No.3092/T.O, dated 14.03.2025.	24
2.	Amendment/additional of some clauses of SOPs of Imprest Account.	Circular and Amendment No.3093/T.O, dated 14.03.2025.	26

LAHORE HIGH COURT, LAHORE

No. 12495/B/1-A-10(2024-2025)

From,

The Registrar,
Lahore High Court,
Lahore.

To,

(i) **All the District & Sessions Judges in Punjab,**

(ii) **The Senior Addl. Registrars,**
Bahawalpur, Multan & Rawalpindi Benches.

(iii) **All the Senior Civil Judges in Punjab.**

Dated Lahore, the 9th August, 2024

Subject: **INITIATION OF PROCUREMENT PROCEDURE FOR AWARD OF ANNUAL CONTRACT(S)/AGREEMENT(S).**

Dear Sir,

It has been observed by the Hon'ble Authority that procurement procedure for executing/initiating annual contracts/ agreements & award of contract for lease of Service Outlets etc., is commonly initiated at belated stage which causes lapse of budget/ loss of revenue.

2. The Hon'ble Authority has taken serious notice of the above state of affair and has directed to ensure that procurement procedure for award of annual contracts/agreements to be started at least 02-months before expiry/cut-off date of existing contract to avoid lapse of budget and save public exchequer with further direction to get installed a white board in offices/chambers to have visual overview of cutoff dates. The compliance report in this respect alongwith pictures of white board depicting the aforesaid details be submitted **within 30-days,** positively.

3. The above instructions should be followed in letter & spirit by all the concerned, non-compliance shall entail stern disciplinary action.

Yours faithfully,

(Muhammad Shahbaz)
Additional Registrar (B&F)

Endst No. & date even.

Copy is forwarded for necessary compliance to the Additional Registrars (Procurement), (Services) & (General), Deputy Registrar (Copy & Misc.), Lahore high Court, Lahore.

Additional Registrar (B&F)

LAHORE HIGH COURT, LAHORE

(Expenditure Current Branch) Contact No. 042-99212951 (Ext No.225)
Email:budget.branch83@gmail.com

No./3329 -B/1-A-10 (2024-2025)

From

The Registrar,
Lahore High Court,
Lahore.

To

1. All he District & Sessions Judges,
in the Punjab.

2. All the Senior Civil Judges (Civil Division)
in the Punjab.

Dated Lahore: 26-9- /2024.

Subject:- **DOCUMENTS/PAPERS REQUIRED TO BE ATTACHED WITH THE CASES OF LEAVE ENCASHMENT.**

Dear Sir,

I am directed to refer to the subject cited above and to say that Government of the Punjab, Finance Department, has amended the Rule 17 of Revised Leave Rules, 1981, relating to Leave Encashment, owing to that, to process the case(s) in the light thereof, following documents/papers are needed which are often missing in the reference(s) received from your good offices, for provision of funds:-

i. **Copy of Refusal Order of LPR** (passed in the light of Rule 17 (7) of Revised Leave Rules, 1981).
ii. **Copy of Sanction order of Leave Encashment.**
iii. **Copy of Pay Bill**
iv. **Copy of Last Pay-slip**

2. Kindly, therefore, provide the documents/papers referred to above, while forwarding the requests/demands to this Court for allocation/additional appropriation of funds for Leave Encashment of the retired Officers/officials of your respective Civil & Sessions Courts.

Yours faithfully,

Maryam. 25/9/24

(Maryam Safdar)
Asst. Registrar Expenditure (Current)
FOR REGISTRAR

LAHORE HIGH COURT, LAHORE

(Expenditure Current Branch) Contact No. 042-99212951 (Ext No.225)
Email:budget.branch83@gmail.com

No/3809-B/1-A-10 (2024-2025)

From

The Registrar,
Lahore High Court,
Lahore.

To

1. All he District & Sessions Judges,
in the Punjab.

2. All the Senior Civil Judges (Civil Division)
in the Punjab.

Dated Lahore: 04-10-/2024.

Subject:- **BUDGET PROVISION UNDER OBJECT CODE "A04114"-ENCASHMENT OF LPR.**

Dear Sir,

I am directed to refer to the subject cited above to say that the Authority has been pleased to direct that henceforth while moving the request for additional appropriation of funds for making payment of encashment of LPR, the concerned District & Sessions Judge/Senior Civil Judge shall add/furnish a certificate duly signed by the office of Accountant General/District Account Officer in the Punjab indicating that the claim has been forwarded to this Court after fulfilling all the rules, regulations and instructions issued by Government of Punjab, Finance Department, from time to time, and claim is fully valid for grant of additional funds.

02. You are, therefore, requested to ensure compliance of the above instructions in letter and spirit.

Yours faithfully,

(Sh. Muhammad Nadeem)
Additional Registrar (B & F)
FOR REGISTRAR

LAHORE HIGH COURT, LAHORE

(Expenditure Current Branch) Contact No. 042-99212951 (Ext-225)
E-mail:exp.current@lhc.gov.pk

No.15673 Budget Misc. (2024-25)
Dated: 08-11- 2024

From

The Registrar,
Lahore High Court,
Lahore.

To

1. **All the District & Sessions Judges,**
   in the Punjab.

2. **All the Senior Civil Judges,**
   in the Punjab.

SUBJECT: INSTRUCTIONS REGARDING APPOINTMENT OF CONTINGENT PAID STAFF.

Dear Sir/Madam,

I am directed to refer to this Court's letter No.12484-Budget Misc. (2024-2025) dated 08-08-2024 and letter No.920/6E (LCE)/VII.A.27 dated 13-09-2024, in response thereto, all the concerned quarters have furnished their replies which reveal that various Sessions and Civil Courts in the Punjab are not following the instructions issued by the Government of the Punjab for hiring the Contingent Paid Staff which entails severe financial irregularities and an open invitation to serious audit objections.

02. I am further directed to the subject cited above and to advise you to strictly follow the **"Policy Framework for Work Charged Employees, Daily Wagers and Contingent Paid Staff"** as issued by the Government of the Punjab, S&GAD vide Notification bearing No. SO (ERB)5-44/2019/WC-DW-Policy dated 29.01.2021 while also following the instructions and procedures issued by Government of the Punjab, Finance Department, from time to time in letter and spirit **(copies enclosed).**

03. Some important instructions/guidelines related to appointment of contingent paid staff/daily wagers specified therein are given hereunder for the sake of quick guidance of all the concerned:

i) **The hiring process should be transparent and on equality basis without any discrimination.**

ii) **The post(s) shall be advertised properly in the leading newspapers with all clear requirements like age, qualification, skills and experience etc.**

iii) **Hiring should be made sparingly and only in the case of genuine and dire need.**

iv) **The monthly wages shall not exceed the minimum monthly emoluments (inclusive of allowances) admissible on initial**

recruitment to incumbents of similar posts borne on regular establishment in the same locality.

v) The daily wage rates given in the Schedule prescribed the range within which the competent authority may make an appointment on daily wage basis in accordance with daily wage rates as notified on the website of the Finance Department for the respective District.

vi) Hiring should be for a short time (not more than 90 days) to execute a specific work and no extension will be granted.

vii) The hiring authorities not relieving the work-charged personnel beyond stipulated time of 90 days shall be liable for overpayment and overstay of the personnel, in addition to disciplinary action against them.

viii) In case of extreme necessity, the extension to work charged employees shall be made through speaking orders containing reasonable justifications after obtaining approval. Such approval shall be accorded by the authority next higher to the hiring authority before the expiry of 90 days period of their first hiring, provided that extension to work charged hiring shall not be made in any case for more than two times.

ix) The cases where services of work charged, daily wage and contingent paid employees have already been regularized as civil servants through wrong interpretation of court judgments may be reconsidered in the light of relevant laws under which such judgments were passed. If, after proper scrutiny of the case, it transpires that the regularization of work charged services as civil servants was not warranted by Court decisions/orders, fresh orders shall be issued strictly in accordance with the terms decided by Courts.

x) The concerned quarter may also consider outsourcing of such services to reduce burden on the public exchequer.

.....

04. You are, therefore, directed to make your financial demands and re-appropriation of funds strictly keeping in view the relevant instructions/guidelines and any dereliction thereof would entail severe disciplinary actions against the delinquent(s).

Yours faithfully,

(Sh. Mahammad Nadeem)
Additional Registrar (B&F)
For Registrar

GOVERNMENT OF THE PUNJAB
SERVICES & GENERAL ADMINISTRATION
DEPARTMENT (REGULATIONS/O&M WING)

Dated Lahore the 29th January, 2021

NOTIFICATION

No. SO(ERB)5-44/2018/WC-DW-Policy. Pursuant to the approval of Provincial Cabinet through circulation among the Provincial Ministers under Rule 25(1)(b) of the Punjab Government Rules of Business 2011 and in terms of Rule 27 and Rule 28(15) of the Punjab Government Rules of Business 2011, the Policy for workcharged/contingent paid and daily wage employees is hereby notified as under:

POLICY FRAMEWORK FOR WORK CHARGED EMPLOYEES, DAILY WAGERS AND CONTINGENT PAID STAFF

1. LEGAL POSITION

i. The Chapter titled "Fundamental Rights" of the Constitution of Pakistan guarantees equality of citizens and safeguard against discrimination in services. Article 25 of the Constitution treats all citizens as equal before law and entitles them to equal protection of law while Article 27 provides that no citizen otherwise qualified for appointment in the service of Pakistan shall be discriminated against.

ii. The Supreme Court of Pakistan in its judgment dated 19.01.993 in Human Rights Case No.104 of 1992 stated that recruitments, both *ad hoc* and regular, without publicly and properly advertising the vacancies, violate fundamental rights. As such, no post can be filled in without proper advertisement, even on *ad hoc* or contract basis.

iii. The Hon'ble Supreme Court of Pakistan has directed the Government that a policy instrument be formulated for work-charged employees, vide Order dated 11.12.2018, in CP No 3340-3344/2018. Hence, in pursuance of the Hon'ble Supreme Court of Pakistan's direction referred to above, these policy guidelines are laid down. Besides, work-charged employees, the matter of daily wagers and contingent paid staff shall also be disposed of in the light of this policy framework.

i. Different departments hire work-charged employees, daily wagers and contingent paid staff without following any uniform legal framework or providing equal opportunity to all citizens. In Communication & Works Department, Buildings & Roads Code is relied upon while Irrigation Manual is followed in Irrigation Department for the purpose. Housing, Urban Development & Public Health Engineering Department (HUD&PHE), Specialized Healthcare & Medical Education Department (SHC&ME), and Primary & Secondary Healthcare Department (P&SHC) make such hiring without following any codified procedure or legal mechanism. Thus Departments have followed inconsistent practices thereby creating a lot of anomalies.

ii. The work-charged, daily wage and contingent paid employees should be hired for a short time to execute a specific work. However, quite a large number of such employees have been working for indefinite time spans stretching over years. Given the lengths of service actually rendered by them, these posts have been construed to be of permanent nature. These employees obtain relief from Labour Courts under The West Pakistan Industrial & Commercial Employment (Standing Orders) Ordinance, 1968 and from Superior Courts under Article 199.

iii. Implementing Authorities have misinterpreted decisions/orders by Labour Courts, Labour Appellate Tribunals and Superior Courts regarding such employees. Orders/judgments passed in terms of The West Pakistan Industrial & Commercial Employment (Standing Orders) Ordinance, 1968 have been misconstrued and work-charged employees regularized as civil servants.

iv. Departments also use terms of "work-charged employees", "daily wage employees" and "contingent paid staff" interchangeably. Thus, besides work-charged employees, the issue of daily wagers and contingent paid staff also needs to be addressed.

3. STATUS OF WORK CHARGED EMPLOYEES, DAILY WAGERS & CONTINGENT PAID STAFF

i. According to Section 2 (b) of Punjab Civil Servants Act, 1974, a person who is employed on work-charged basis, or who is paid from contingencies or who is a worker or workman as defined in the Factories Act, 1924 (XXV of 1934) or the Workmen's Compensation Act, 1923 (VIII of 1923) are excluded from the definition of 'civil servant'. Hence, the status of civil servant is beyond their scope.

ii. In order to regulate the services rendered by existing work-charged and such other employees, their status needs to be clarified. The Hon'ble Supreme Court of Pakistan in its judgment in Civil Petition No.708/13 (2013 SCMR No.1547) has determined the status of work-charged employees. It has been held by the august Supreme Court of Pakistan that service of a daily wage employee shall be governed by the Industrial and Commercial Employment (Standing Orders) Ordinance, 1968 and he shall be considered as a permanent workman if he is performing his duties continuously for more than 9 months. Hence, in such cases, where the Labour Courts have passed such direction to regularize the services of the daily wage / work charge employees, they may be declared as 'Permanent Workman' only, in light of Punjab Industrial & Commercial Employment Standing (Orders) Ordinance 1968

iii. As per Industrial & Commercial Employment (Standing Orders) Ordinance, 1968 1 (b) / The Punjab Industrial & Commercial Employment (Standing Orders) Ordinance, 1968:

> A "permanent workman" is a workman who has been engaged on work of permanent nature likely to last more than nine months and has satisfactorily completed a probationary period of three months in the same or another occupation in the industrial or commercial establishment, including breaks due to sickness, accident, leave, lock-out, strike (not being an illegal lock-out or strike) or involuntary closure of the establishment [and includes a badli who has been employed for a continuous period of three months or for one hundred and eighty-three days during any period of twelve consecutive months].

iv. Section 2 (c) (ii) of Industrial & Commercial Employment (Standing Orders) Ordinance, 1968 / The Punjab Industrial & Commercial Employment (Standing Orders) Ordinance, 1968 defines an employer as under:-

> (c) "employer" means the owner of an industrial or commercial establishment to which this Ordinance for the time being applies, and includes
>
> (ii) in any industrial establishment under the control of any department of the [Federal] or any Provincial Government, the authority appointed by such Government in this behalf, or where no such authority is so appointed, the head of the

department.

Thus a government organization may also hire a workman. However, work-charged establishment by the very nature of their duties cannot be treated as permanent government employees. As such they are not entitled to pensionary or other benefits admissible to government employees.

v In case of work-charged employees no statutory rules exist; hence they may be construed within the meaning of permanent workman if employed for more than 9 months as laid down by the Supreme Court of Pakistan in 2013 SCMR 1547.

vi. A permanent workman shall be entitled to rights admissible under Industrial & Commercial Employment (Standing Order) Ordinance, 1968 and the Workman Compensation Act, 1923.

vii. In future, all work-charged employees, daily wagers and contingent paid staff shall be treated as workmen within the meaning of workman under Industrial & Commercial Employment (Standing Orders) Ordinance, 1968.

4. **POLICY GUIDELINES FOR WORK-CHARGED EMPLOYEES, DAILY WAGERS & CONTINGENT PAID STAFF.**

As regards management of the work-charged employees, daily wagers and contingent paid staff employees currently working with various departments, following policy provisions are laid down:

i. The cases where services of work-charged, daily wage and contingent paid employees have already been regularized as civil servants through wrong interpretation of court judgments MAY be reconsidered in the light of relevant laws under which such judgments were passed. As the matter involves interpretation of court rulings, the opinion from the Law & Parliamentary Affairs Department would be obtained in each such case. If, after proper scrutiny of the case, it transpires that the regularization of work-charged services as civil servants was not warranted by Court decisions/orders, fresh orders shall be issued strictly in accordance with the terms decided by Courts.

ii. The cases already decided by the Higher Courts or Labour Courts which have attained finality shall be disposed of accordingly.

iii. All those employees who have completed 09 months or more may be considered for status of permanent

workmen in terms of Industrial & Commercial Employment (Standing Orders) Ordinance, 1968 / The Punjab Industrial & Commercial Employment (Standing Orders) Ordinance, 1968. They shall be entitled to all the rights and benefits of permanent workmen.

iv. The work-charged, contingent paid and daily wage workers who possess requisite skill sets / qualification may be considered for the status of permanent workmen. However, where no hiring criteria have been formulated, they may be framed in the first instance.

v. Thereafter, the cases of the work-charged employees who have completed 09 months as such may be considered on case to case basis keeping in view requisite skill set / qualification.

vi Cases of work-charged employees may be initiated for consideration after confirmation through departmental scrutiny. Each Administrative Department concerned shall constitute scrutiny committee to consider the cases of their work-charged, daily wage and contingent paid employees as per these policy guidelines.

vii If a person does not have the requisite skill set / qualification for a particular job/task, he may not be recommended for permanent status of workman. However, he may continue on work-charged basis till the completion of the specific work.

viii. In future, work-charged establishment meant for specific work(s) on the development side, may be hired for not more than 90 days, following which they may not be granted extension beyond 90 days and may be relieved forthwith.

ix. The hiring authorities not relieving the work-charged personnel beyond stipulated time of 90 days shall be liable for overpayment to and overstay of the personnel, in addition to disciplinary action against them.

x. In case of extreme necessity, the extension to work-charged employees shall be made through speaking orders containing reasonable justifications after obtaining approval. Such approval shall be accorded by the authority next higher to the hiring authority before the expiry of 90 days period of their first hiring, provided that extension to work-charged hiring shall not be made

in any case for more than two times.

xi. Administrative Departments shall safeguard the government interest in the courts where litigation of work-charged, daily wage and contingent paid staff employees is pending. The claims not covered under the provisions of this Policy may be assailed effectively and vigilantly within the limitation period.

xii. Hiring of work-charged, daily wage and contingent paid employees shall be made sparingly and only in the case of genuine and dire needs. In the process of hiring, the concept of equal job opportunity for all citizens and transparency shall be ensured

xiii The Departments may also consider outsourcing of such services to reduce burden on the public exchequer

xiv The wages of work-charged, contingent paid and daily wage employees after assuming the status of permanent workmen shall be determined in consultation with Finance Department.

(AHMAD ALI KAMBOH)
SECRETARY REGULATIONS, S&GAD

NO. & DATE EVEN

A copy is forwarded to the:

i. Senior Member, Board of Revenue, Punjab.
ii. Chairman, Planning & Development Board, Punjab.
iii. All the Administrative Secretaries in the Punjab.
iv. Secretary Provincial Assembly, Punjab.
v Secretary Punjab Public Service Commission, Lahore.
vi Registrar, Lahore High Court, Lahore.
vii. Registrar, Punjab Service Tribunal, Punjab
viii. All Divisional Commissioners in the Punjab
ix. All Deputy Commissioners in the Punjab.
x. All Heads of Attached Departments in the Punjab.
xi. All Heads of Autonomous Bodies in the Punjab.
xii. All Heads of Special Institutions in the Punjab.
xiii. PSO to Principal Secretary to the Governor of the Punjab.
xiv PSO to Principal Secretary to the Chief Minister, Punjab
xv. PSO to the Chief Secretary Punjab.

xvi. PSO to the Additional Chief Secretary Punjab.
xvii. PS to Secretary Services, Government of the Punjab, S&GAD.
xviii. PS to Secretary (I&C), Government of the Punjab, S&GAD w.r.t. the letter No. SO(CAB-III)1-2/2021(Circulation) dated 07.01.2021.
xix. Superintendent, Punjab Printing Press, Lahore with the request to publish the notification in next official gazette under intimation to this Department.

29.1.2021

(MUHAMMAD AFZAL)
DEPUTY SECRETARY (ERB)

LAHORE HIGH COURT, LAHORE

(Expenditure Current Branch) Contact No. 042-99212951 (Ext-225)
E-mail: exp.current@lhc.gov.pk

No. 251 -B/ 1-A-2(a) (2024-2025)
Dated: 30-05 /2025

From

The Registrar,
Lahore High Court,
Lahore.

To

1. **All the District & Sessions Judges** in the Punjab.
2. **All the Senior Civil Judges** in the Punjab.
3. **All the Judges, Anti-Terrorism Courts,** in the Punjab.
4. **The Judge, Small Claims & Minor Offences Court,** Lahore.

SUBJECT: FINANCIAL ASSISTANCE TO FAMILY OF CIVIL SERVANT WHO DIES WHILE IN SERVICE.

Dear Sir / Madam,

I am directed to refer to the subject cited above and to say that vide letter No. FD.SR-1/3-13/2018, dated 10.01.2022 **(copy enclosed)**, Government of the Punjab, Finance Department observed that "Special Judicial Allowance" and "Judicial Allowance" being performance-based allowances are not admissible upon creation of OSD post in case of in-service death. The matter remained under discussion/correspondence between Govt. of the Punjab Finance Department and this Court, meanwhile it was kept pending under orders of the Hon'ble Authority in view of the fact that the matter was sub-judice before the Hon'ble Court in Constitutional Petition No. 329/2023.

2. Recently, vide Judicial order dated 12.05.2025 passed in the said Writ Petition No.329/2023 titled "Nadia Nadeem Vs Province of Punjab and others", the Hon'ble Court has **dismissed**

P.T.O

the case having no merit.

3. *You are, therefore, informed accordingly.*

Yours faithfully,

(Waseem Nasir)
Assistant Registrar (Exp. Current)
For Registrar

Encl. As above.

Even No. & Date

Copy forwarded for information and necessary action to:-

1. *The Senior Additional Registrars, Lahore High Court, Benches,*
   i) Bahawalpur ii) Multan and iii) Rawalpindi
2. *The Additional Registrar (H.R), Lahore High Court, Lahore.*
3. *The Assistant Registrars HR-IV & Bill Lahore High Court, Lahore.*

Assistant Registrar (Exp. Current)

"SAVE TREES & PROTECT ENVIRONMENT"

No.FD.SR-I/3-13/2018
GOVERNMENT OF THE PUNJAB
FINANCE DEPARTMENT

Dated: Lahore, the 10th January, 2022

To

The Deputy Treasury Officer
Inspectorate of Treasuries & Accounts
Finance Department

Subject: - **FINANCIAL ASSISTANCE TO FAMILY OF CIVIL SERVANT WHO DIES WHILE IN SERVICE**

I am directed to refer to your letter bearing No.IT FD)6-13/2015 (VOL-III), dated 24.03.2021 on the subject cited above.

2. The case has been examined. It is observed that "Special Judicial Allowance" and "Judicial Allowance" are performance based allowances which are not admissible upon creation of OSD post in case of in-service death. Whereas, "Utility Allowance" will be admissible upon creation of OSD post (in service death) as no condition regarding non-admissibility of "Utility Allowance" in such cases has been incorporated in the policy letters of Finance Department bearing No.FD.SR-I.9-14/ 2002(P), dated 31.01.2017 and No.FD.SR-IV/3-1/2019, dated 30.07.2020 (copies enclosed).

10/01/2022

(MUHAMMAD AKRAM)
SECTION OFFICER (SR-I)

Section Officer (SR-I)
Government of the Punjab
Finance Department

LAHORE HIGH COURT, LAHORE

(Expenditure Current Branch) Contact No. 042-99212951 (Ext-225)
E-mail: exp.current@lhc.gov.pk

No. 395 -B/ 1-A-2(a) (2025-2026)
Dated: 10/09 /2025

From

The Registrar,
Lahore High Court,
Lahore.

To

1. **All the District & Sessions Judges including Ex-Cadre Courts** in the Punjab.
2. **All the Senior Civil Judges** in the Punjab.
3. **All the Judges, Anti-Terrorism Courts,** in the Punjab.
4. **The Judge, Small Claims & Minor Offences Court,** Lahore.

SUBJECT: FINANCIAL ASSISTANCE TO THE FAMILY OF A CIVIL SERVANT WHO DIES WHILE IN SERVICE.

Dear Sir / Madam,

I am directed to refer to the letter No.FD.SR-I/3-10/2004, dated 15.08.2017 & No.FD.SR-I/3-10/2004(P-II), dated 27-08-2025 **(copies enclosed)**, received from Government of the Punjab, Finance Department, on the subject cited above and to circulate a copy thereof, for information and further necessary action.

Yours faithfully,

(Waseem Nasir)
Assistant Registrar (Exp. Current)
For Registrar

Encl. As above.

Even No. & Date

Copy forwarded for information and necessary action to:-

1. The Senior Additional Registrars, Lahore High Court, Benches.
   i) Bahawalpur ii) Multan iii) Rawalpindi
   ii) The Assistant Registrars, Bill & HR-IV Lahore High Court, Lahore.

D/C

Assistant Registrar (Exp. Current)

No.FD.SR-I/3-10/2004(P-II)

GOVERNMENT OF THE PUNJAB
FINANCE DEPARTMENT

Dated: Lahore, 27th August, 2025 24248

To

1. All administrative Secretaries to Government of the Punjab
2. The Secretary to Governor of the Punjab
3. The Secretary to Chief Minister, Punjab
4. The Military Secretary to Governor of the Punjab
5. All Commissioners in the Punjab
6. All Deputy Commissioners in the Punjab
7. All Heads of Attached Departments, Government of the Punjab
8. The Registrar, Lahore High Court, Lahore
9. All District and Sessions Judges in the Punjab
10. The Secretary, Punjab Public Service Commission, Lahore
11. The Secretary, Punjab Provincial Assembly, Lahore
12. The Director General, Civil Audit, Lahore
13. The Provincial Director, Local Fund Audit, Punjab, Lahore
14. The Chief Pilot, VIP Flight, Lahore
15. The Chief Inspector of Treasuries & Accounts, Punjab, Lahore

01/9/25

Subject: **FINANCIAL ASSISTANCE TO THE FAMILY OF A CIVIL SERVANT WHO DIES WHILE IN SERVICE**

In continuation of this Department's letter bearing No.FD.SR-I/3-10/2004, dated 15.08.2007 and this Department's letter No. No.FD.SR-I/3-10/2004, dated 15.08.2017, amended from time to time, on the subject cited above and in pursuance of approval of the Provincial Cabinet in its 28th meeting held on 05.08.2025, it has been decided to detach the 'entitlement for grant of Financial Assistance Package' from the provisions of Rule 4.10 of the Punjab Civil Services Pension Rules w.e.f. 02.12.2024, by declaring the following family members eligible for in-service death Financial Assistance Package:

i. A wife or wives in case of a male civil servant.
ii. Husband in case of a female civil servant.
iii. Children of the deceased civil servant, in case of son below the age of 24 years, and unmarried daughter.
iv. Physically / mentally handicapped children of the deceased civil servant without considering their age.

27/08/2025

(KHALID MAHMOOD)
ADDL. FINANCE SECRETARY (REG.)

NO. & DATE EVEN:

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

1. Accountant General, Punjab, Lahore
2. All District Accounts Officers in the Punjab
3. The Treasury Officer, Lahore
4. The Superintendent, Government Printing Press, Punjab, Lahore, with the request to publish in the official gazette

Lahore High Court, Lahore
General Diary Receipt.
29 AUG 2025
Receipt No. 17040

27-08-2025

(MUHAMMAD ZIA UL HAQ)
SECTION OFFICER (SR-I)

Diary No. 578
Date 01-9-2025
Expenditure Branch
Lahore High Court

042-99212848

No.FD-SR-I/3-10/2004
GOVERNMENT OF THE PUNJAB
FINANCE DEPARTMENT

Dated: Lahore, 15th August, 2017

To

1. All Administrative Secretaries to Government of the Punjab
2. The Secretary to Governor of the Punjab
3. The Secretary to Chief Minister, Punjab
4. The Military Secretary to Governor of the Punjab
5. All Commissioners in the Punjab
6. All Deputy Commissioners in the Punjab
7. All Heads of Attached Departments, Government of the Punjab
8. The Registrar, Lahore High Court, Lahore
9. All District and Sessions Judges in the Punjab
10. The Secretary, Punjab Public Service Commission, Lahore
11. The Secretary, Punjab Provincial Assembly, Lahore
12. The Director General, Civil Audit, Lahore
13. The Provincial Director, Local Fund Audit, Punjab, Lahore
14. The Chief Pilot, VIP Flight, Lahore
15. The Chief Inspector to Treasuries & Accounts, Punjab, Lahore

SUBJECT: FINANCIAL ASSISTANCE TO THE FAMILY OF A CIVIL SERVANT WHO DIES WHILE IN SERVICE.

In continuation to this Department's letter bearing same number dated 13th November, 2014 on the subject, I am directed to state that the Competent Authority, i.e. Chief Minister, Punjab has been pleased to approve financial assistance package for families of civil servants who die while in service. It shall be applicable w.e.f. 22.02.2017. The details of the said package are as under:

1. **LUMP-SUM GRANT:**

*BASIC PAY SCALE	EXISTING RATES (Rs. in million)	REVISED RATES (Rs. in million)
1-4	0.40	1.60
5-10	0.60	1.90
11-15	0.80	2.20
16-17	1.00	2.50
18-19	1.60	3.40
20 and above	2.00	4.00

* For this purpose, the pay scale means in which a civil servant was drawing his/her pay.

2. **PENSION/SALARY:**

i) The deceased's family shall be allowed salary, alongwith annual increases in the pay, the deceased officer / official was drawing till the date of superannuation of the deceased civil servant.

ii) After the date of superannuation, family pension shall be allowed as per clause 4.10 of the Punjab Civil Services Pension Rules 1967.

3. **ACCOMMODATION:**

The family of the deceased civil servant shall be allowed retention of Government accommodation till the age of superannuation as per provisions of the CSR (Pb), Vol-I (Pt-I) read with the Allotment Policy issued by S&GAD vide EO(S&GAD)Policy/2009/-345 dated 19.01.2009.

4. **EDUCATION:**

Educational scholarship is allowed to children of deceased civil servants (upto 3 children) out of Benevolent Fund as prescribed in the Punjab Government Servants Benevolent Funds Part I & II (Disbursement) Rules 1965 & 1966.

5. **EMPLOYMENT:**

Appointment of one child or widow in BS-1 to BS-11 (including the post of Patwari and Junior Clerk) on contract or regular basis as per provisions of Rules 17-A of the PCS (A&CS) Rules, 1974.

6. **MARRIAGE GRANT:**

Marriage grant as prescribed in clause 3(a) & 4(a) of the Punjab Government Servants Benevolent Funds Part I & II (Disbursement) Rules 1965 & 1966.

7. **HEALTH:**

Free health facilities as per their entitlement during service of the family of the deceased civil servant under the provisions of the West Pakistan Medical (Attendance) Rules, 1959.

8. **NOMINATION OF AN OFFICER AS COUNSEL:**

Pension/General Provident Fund Sanctioning Authority in the Department/Organization/Office shall be nominated as Counsel to assist the family in finalization of provision of entire package to deceased's family within the shortest possible time.

9. **GENERAL PROVIDENT FUND:**

GP Fund shall be paid to the deceased's family as per provisions of the Punjab General Provident Fund Rules, 1978.

10. **MONTHLY BENEVOLENT GRANT:**

Monthly Benevolent Grant shall be paid as prescribed in clause 3(d) & 4(d) of the Punjab Government Servants Benevolent Funds Part I & II (Disbursement) Rules 1965 & 1966.

11. **GROUP INSURANCE**

Group Insurance as prescribed in the Punjab Govt. Employees Welfare Fund Ordinance, 1969.

12. **PREREQUISITE FOR FACILITATION OF FAMILY OF DECEASED CIVIL SERVANT:**

Under the new simplified procedure of processing and disbursement of pension through pension roll Direct Credit Scheme (DCS) circulated by the Finance Department vide its letter bearing No.FD.SR-III/4-303/2012 for dated 01.04.2014, a simple two page proforma have been prescribed for all kinds of pensions, including family pensions (in-service death or pensioner's death). Action to be taken by the concerned authorities giving timelines, which have been already prescribed for the purpose.

(ABDUL RAUF)
DEPUTY SECRETARY (SR)

NO. & DATE EVEN

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

1. Accountant General, Punjab, Lahore
2. All District Accounts Officers in the Punjab
3. The Treasury Officer, Lahore
4. The Superintendent, Government Printing Press, Punjab, Lahore, with the request to publish in the official gazette

(MOHSIN AZEEM) 15.8.
SECTION OFFICER (SR-I)

NO. & DATE EVEN

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

1. Joint Secretary, Government of Pakistan, Finance Division, (Regulations Wing), Islamabad
2. Finance Secretary, Government of Sindh, Karachi
3. Finance Secretary, Government of Khyber Pukhtoonkhwa, Peshawar
4. Finance Secretary, Government of Baluchistan, Quetta.
5. Finance Secretary, Azad Government of the State of Jammu & Kashmir, Muzaffarabad
6. Finance Secretary, Government of Gilgit Baltistan, Gilgit

(MOHSIN AZEEM) 15.8.17
SECTION OFFICER (SR-I)

NO. & DATE EVEN

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

1. The State Bank of Pakistan, Head Office, I.I. Chundrigar Road, Karachi
2. The National Bank of Pakistan, Head Office, I.I. Chundrigar Road, Karachi
3. The Chief Managers, State Bank of Pakistan, Lahore, Faisalabad, Multan, Sialkot, Gujranwala, Bahawaipur, Rawalpindi and D.G. Khan.
4. The Regional Chiefs, National Bank of Pakistan, Lahore, Rawalpindi, Multan, Sahiwal, Faisalabad, Bahawalpur, Jhelum, Gujrat, Gujranwla, Sargodha and D.G. Khan

Mohsin Azeem

(MOHSIN AZEEM) 15.8.2017
SECTION OFFICER (SR-I)

LAHORE HIGH COURT, LAHORE

[Exp. Current Branch] Contact No. 042-99212951 (Ext: 225)
E-mail: exp.current@lhc.gov.pk

No. 512 Budget Misc. (2025-26)

Dated: 29/10/ 2025

From

The Registrar,
Lahore High Court,
Lahore.

To

i. **All the District & Sessions Judges,**
(in field & Ex-Cadre) in the Punjab.

ii. **All the Senior Civil Judges,**
in the Punjab.

SUBJECT: *INSTRUCTIONS REGARDING APPOINTMENT OF CONTINGENT PAID STAFF.*

Dear Sir,

I am directed to refer to the subject cited above and to state that for making transparent, fair, accountable and merit based procedure for hiring of Contingent Paid Staff/Permanent Workman, the ***Hon'ble Chief Justice*** *has been pleased to issue the following instructions for strict compliance by all the concerned:-*

(i) *No Contingent Paid appointment shall be made without seeking prior approval from this Court through HR-District Judiciary Wing of this Court.*

(ii) *Each request for seeking prior approval/authorization to engage Contingent Paid Staff must include purpose, duration, estimated based costs and available financial resources (preferably in the objects other than pay & regular allowances for the purpose of re-appropriation) for the subject hiring of Contingent Paid Staff.*

(iii) *After seeking prior approval, instructions already circulated vide this Court's letter No. 15673 Budget Misc. (2024-25) dated 08-11-2024 as well as "**Policy Framework for Work Charged Employee, Daily Wagers and Contingent Paid Staff**" issued by the Government of the Punjab, S&GAD vide Notification bearing No. SO (ERB) 5-44/2019/WC-DW-Policy dated 29.01.2021 **(copies enclosed)**, should be adhered to in letter & spirit, so that no audit observation may arise in future.*

(AMJAD IQBAL RANJHA)
REGISTRAR

(P.T.O)

No. & Date Even:
Copy forwarded for information to:-

1. *The Secretary to the Hon'ble Chief Justice, Lahore High Court, Lahore.*
2. *The District & Sessions Judge (HR-DJ), Lahore High Court, Lahore.*
3. *The Director General, Directorate of District Judiciary, Lahore High Court, Lahore.*
4. *The Accountant General, Punjab, Lahore.*
5. *All the District Accounts Officers, in the Punjab.*

REGISTRAR

LAHORE HIGH COURT, LAHORE

No. 3092 /T.O

Dated 14/ 03/2025

CIRCULAR/AMENDMENT

In partial modification of this Court's Circular qua Standard Operating Procedure (SOPs) qua DDO Bank Accounts for payment regarding contingencies issued vide No.14793/T.O dated 30.09.2021, the Hon'ble Chief Justice has been pleased to approve the following amendment (written in bold letters) in clause (iii) as under:-

AMENDMENT

iii- *The Accounts and Protocol-II Branches shall perform necessary tasks in terms of orders passed by the Hon'ble Authority. Furthermore, the said branches shall make the arrangements for issuance of "crossed cheques" or* ***"open/by-name cheques"*** *or for making "online payments" in the Bank Accounts of the Hon'ble sitting and retired Judges, as the case may be;*

(SH. MUHAMMAD NADEEM)
ADDITIONAL REGISTRAR (B&F)
FOR REGISTRAR

Endst. No & Date Even

Copy is forwarded for information to:-

1. *The Secretary, PS-I & PS-II to Hon'ble Chief Justice, Lahore High Court, Lahore.*
2. *The Senior Additional Registrar, all the Additional Registrars/ Deputy Registrars and Assistant Registrars, Lahore High Court, Lahore.*
3. *All the Additional Registrars (CS), Senior Private Secretaries and Private Secretaries, Lahore High Court, Lahore.*
4. *The Staff Officer to Worthy Registrar, Lahore High Court, Lahore.*
5. *The Treasury Officer, Audit Officer, Accounts Officer, Lahore High Court, Lahore.*
6. *Office Record.*

ADDITIONAL REGISTRAR (B&F)

LAHORE HIGH COURT, LAHORE

No. 14793 /T.O

Dated 30-9-2021

CIRCULAR

Subject:- STANDARD OPERATING PROCEDURES (SOPs) QUA DDO BANK ACCOUNTS FOR PAYMENT REGARDING CONTINGENCIES.

The Hon'ble Chief Justice has been pleased to approve the opening of two bank accounts titled **"Additional Registrar (DDO) Lahore High Court, Lahore"** as per following Standard Operating Procedure (SOPs):-

i- Bank Account-I titled, "Additional Registrar (DDO) Lahore High Court, Lahore", will be operated and maintained by the Accounts Branch in respect of the Hon'ble sitting Judges;

ii- Bank Account-II titled, "Additional Registrar (DDO) Lahore High Court, Lahore", will be operated and maintained by the Protocol-II branch in respect of the Hon'ble retired Judges;

iii- The Accounts and Protocol-II Branches shall perform necessary tasks in terms of orders passed by the Hon'ble Authority, (copy attached). Furthermore, the said branches shall make the arrangements for issuance of "crossed cheques" or for making "online payments" in the Bank Accounts of the Hon'ble sitting and retired Judges, as the case may be;

iv- Accounts and Protocol-II Branches shall fulfill all the codal formalities in the perspective of Audit, in respect of their assigned bank accounts viz Additional Registrar (DDO) Lahore High Court, Lahore;

v- All the correspondence in terms of the assigned bank accounts shall be dealt with by the Accounts and Protocol-II Branches.

(Sh. Muhammad Nadeem)
Additional Registrar (B&F/DDO)
Lahore High Court, Lahore

Endst. No & Date Even

Copy is forwarded for information and necessary action to:-

1. The Secretary, PS-I & PS-II to Hon'ble Chief Justice, Lahore High Court, Lahore.
2. The Senior Additional Registrar, all the Additional Registrars/ Deputy Registrars and Assistant Registrars, Lahore High Court, Lahore.
3. All the Additional Registrars (CS), Senior Private Secretaries and Private Secretaries, Lahore High Court, Lahore.
4. The Staff Officer, Lahore High Court, Lahore.

LAHORE HIGH COURT, LAHORE

No. 3093 /T.O

Dated 14/ 03/2025

CIRCULAR/AMENDMENT

In partial modification of this Court's Circular qua Strengthening the procedures of the Treasury Office Lahore High Court, Lahore, through Standard Operating Procedures (SOPs issued vide No.14017/T.O dated 02.11.2022, the Hon'ble Chief Justice has been pleased to approve the following amendment/addition (amendment written in bold letters) under **clause 'C'** titled **'Imprest Account'** as under:-

AMENDMENT/ADDITION

a- Amendment in Clause-C-1(a) (A06301) "Entertainment and Gifts" (includes, official meeting expenses, reimbursement of water charges, camp office expenses, gifts and etc. with due process of requisition and verification by the supervisory Officer of Protocol wing), whereas, sanction severely should not exceed **Rs.400,000/-** (Rupees four hundred thousand only);

d- An additional Clause-C-1(d) qua reimbursement of "Netflix charges" (to the extent of Principal Seat) as per already approved "mechanism/mode of payment for Netflix connections";

e- An additional Clause-C-1(e) "The temporary advance to the other branch(s) shall only be provided in view of genuine requirements/cogent justifications routed through Finance Wing with the approval of the Worthy Registrar, while passing directions to the concerned branches to carry out due process of billing immediately after obtaining sanction from the Competent Authority, in order to recoup the utilized amount of imprest and ensuring its safe custody for further emergency requirements";

4- Amendment in Clause-C-4 "Imprest official Account will be maintained/operated for the sole purpose to reimburse the sanctions **or any DDO related payment(s) or any other official assignment** or any other assigned non-taxable amount without contradicting the Notification No.14793/T.O dated 30.09.2021"

(SH. MUHAMMAD NADEEM)
ADDITIONAL REGISTRAR (B&F)
FOR REGISTRAR

Endst. No & Date Even

Copy is forwarded for information to:-

1. The Secretary, PS-I & PS-II to Hon'ble Chief Justice, Lahore High Court, Lahore.
2. The Director Generals, Directorate of District Judiciary & Judicial & Case Management, Lahore High Court, Lahore.
3. The District & Sessions Judges (HR-District Judiciary), Lahore High Court, Lahore.
4. The Senior Additional Registrar, all the Additional Registrars/ Deputy Registrars and Assistant Registrars, Lahore High Court, Lahore.
5. All the Additional Registrars (CS), Senior Private Secretaries and Private Secretaries, Lahore High Court, Lahore.
6. The Staff Officer to Worthy Registrar, Lahore High Court, Lahore.

7. *The Librarian (Judges Library), Lahore High Court, Lahore.*

8. *Treasury Officer, Audit Officer, Accounts Officer, Lahore High Court, Lahore.*

9. *Office Record.*

ADDITIONAL REGISTRAR (B&F)

LAHORE HIGH COURT, LAHORE

CIRCULAR

Endst No. 14017 /T.O

Dated Lahore the 2-11-/2022

The Hon'ble Chief Justice has been pleased to approve the appended Standard Operating Procedures (SOP's) to streamline the working of Treasury Office of this Court regarding collection of revenue/receipt of Government Treasury / State Bank of Pakistan and disbursement of payments to the Hon'ble Judges/officers/officials of this court, vendors and other beneficiaries along with the operationalization of Imprest account through bank.

2. The said SOP's are hereby communicated for information/necessary guidance and implementation thereof.

(SH. MUHAMMAD NADEEM)
ADDITIONAL REGISTRAR (B&F)
FOR REGISTRAR

NO. & DATE EVEN:

Copy forwarded for information and necessary action to:-

1. The Secretary/Private Secretary-I to the Hon'ble Chief Justice, Lahore High Court, Lahore.
2. The Director Generals, Directorate of District Judiciary & Judicial & Case Management, Lahore High Court, Lahore.
3. The District & Sessions Judge (HR-District Judiciary), Lahore High Court, Lahore.
4. The Senior Additional Registrars, Lahore High Court, Bahawalpur, Rawalpindi and Multan Benches.
5. All the Additional Registrars, Deputy Registrars and Assistant Registrars, Lahore High Court, Lahore.
6. All the Additional Registrars (C.S), Senior/ Private Secretaries to the Hon'ble Judges.
7. Staff Officer to the Worthy Registrar, Lahore High Court, Lahore.
8. The Treasury Officer, Lahore High Court, Lahore.
9. The Accounts Officer, Lahore High Court, Lahore.
10. The Librarian (Judges Library), Lahore High Court, Lahore.
11. Office record.

ADDITIONAL REGISTRAR (B&F)
FOR REGISTRAR

Subject: **Strengthening the procedures of the Treasury Office Lahore High Court, Lahore, through Standard Operating Procedures (SOPs)**

The following SOPs have been framed to streamline the functioning of Treasury Office Lahore High Court, Lahore and for maintaining a proper check and control over malpractices experienced in the past.

A. Revenue/ Receipt Deposits

1. Treasury Office Lahore High Court, Lahore, shall collect Law and Order Receipts (Under main object head C026) and others receipts as defined in Article 118 of the constitution **(F/A)** and further detailed in rules "2.7 to 2.8" of Punjab Treasury and Subsidiary Treasury Rules **(F/B)**, covering mainly following kind of receipts:
   a. Court Fee realised in cash;
   b. Copying fee;
   c. Translation fee;
   d. Printing Fee (ICA, RFA, List etc.);
   e. Tender Fee;
   f. Forfeitures (Confiscated Securities);
   g. Other Receipts of Lahore High Court, Lahore;
   h. Recoveries of Over Payments, collection for utilities services render (electricity, gas, water and telephone);
   i. Sale proceeds (or official Asset at depreciated price), auction, Rent and etc.

2. Treasury Office Lahore High Court, Lahore, shall collect above mentioned revenue receipt(s) against the generated 'voucher'/ 'order of deposit' from the respective **"Branch"** of Lahore High Court, Lahore (e.g. Urgent cell, I.T, Copy Counter, Procurement, Transport, Building, Janitorial etc.) either in the form of **Cash** or **Cheque /Pay-order** against a proper receipt. It is further clarified that 'cheque/pay-order' shall be prepared and deposited by the respective branch in Treasury Office, specifically in favour of **"SBP, BSC Lahore"** or **"State Bank of Pakistan, Banking Services Corporation Lahore"**). Thereafter, Treasury Office shall duly sign and stamp the said presented 'voucher'/ 'order of deposit' and shall also issue its 'Official Receipt'.
3. To improve the procedural system, the Treasury Office shall deposit the collected revenue as per above mentioned

procedures into the 'Govt. Treasury'/ 'S.B.P' and shall further prepare and maintain the following book(s)/ register(s) in-respect of revenue/ receipt (for the use of supervisory Officer);

a. **Receipt Book (Entry-wise);**
b. **Revenue Register (Date-wise);**
c. **Govt. Treasury/ State bank of Pakistan challan Book (as per Deposit-date) (S.T.R.4, 2.7&2.21);**
d. **Govt. Treasury reconciled, signed and duly verified challan Book (Month-wise, after due reconciliation with Govt. Treasury);**
e. **Monthly receipt statement on form B.M-22 and reconciliation statement;**
f. **Revenue/Receipt Budget Statement and record.**

B. Payments/ disbursements

1. The payment/ disbursement shall be made as per the Govt. Policy and FATF (Financial Action Task Force) guidelines shared through A.G Punjab while implementing the cheque payments and eliminating the cash payments (vide No.PR-10/HM/363 dated 02.09.2021, **'F/C'**), consequently, as per power conferred under article 119 of the constitution and the amendment in Rule "4.49" of Punjab Treasury and Subsidiary Treasury Rules vide Notification No. SO(TT)12-2/2014.pt-II dated 24.08.2022 **'F/D'**.
2. The A.G/ Govt. Treasury cheques received at Treasury Office for disbursement shall go through the following procedures (other than the preparation of official books and registers);
   a. Quantification and classification of cheques for record purpose,
   b. Manual reconciliation of each cheque with the Cheque-Memo,
   c. Manual reconciliation of each cheque with the Voucher(s)/ Bill(s),
   d. Entries of all the received A.G cheques into the computer sheet, (for the purpose of generating payment receipt(s))
   e. Entries of all the received Voucher/ bills into the computer sheet, (for the purpose of generating payment receipt(s)).

3. The Treasury Office shall update the above mentioned record after receiving of cheque memo/vouchers/ bills and A.G cheques (irrespective of the cheque date, as manual stamping,

written figure work and signatures are carried-out after automated cheque printing-date), within three working days. Furthermore, the Treasury Office being the custodian of Treasury receipts and payments, the authorized representatives of Honourable Courts and the members of the establishment of this august Court are hereby responsible to collect the cheque(s) payment against the proper receiving in light of the circular vide No. 4370/T.OLHC dated 07.03.2022 (F/E).

4. To improve the procedural system, the Treasury Office shall prepare and maintain the following book(s)/ register(s) in-respect of Payments (for the use of supervisory Officer);
   a. **Preparation of Cheque Register, (Entry-wise)**
   b. **Preparation of Liability Register, (Entry-wise)**
   c. **Preparation of Payments Register, (Entry-wise)**
   d. **Preparation of Cash Book, in-respect of Receipts and Payments, (Date, Entry-wise and month-wise)**

C. Imprest Account

1. In light of the Rule "2.8 and 2.9" of Punjab Financial Powers (Vol-I) Imprest funds shall be maintained for all relevant purposes and heads including (only for non-taxable);
   a. (A06301) "Entertainment and Gifts" (includes, official meeting expenses, reimbursement of water charges, camp office expenses, gifts and etc., with due process of requisition and verification by the supervisory Officer of Protocol wing), whereas, sanction severally should not exceed Rs.99,000/- (rupees ninety nine thousand only);
   b. (A03807) "POL charges" (includes, fuel charges of Pool car, i.e. not assign to Officer/ Official), with due process of requisition and verification by the supervisory Officer of Transport/ Protocol wing),whereas, sanction severally should not exceed Rs. 75,000/- (rupees seventy five thousand only);
   c. Cargo Charges and/or Conveyance charges (rickshaw/taxi), with due process of requisition and verification by the supervisory Officer of Protocol wing, whereas, sanction severally should not exceed to a sum amounting to Rs. 5,000/- (rupees five thousand only);
2. The above mentioned reimbursement shall be made to the Officer/ Official of this august Court as per the availability of balance of the Imprest fund, in case of non-availability/ fully-

utilization of Imprest fund balance then the reimbursement shall be made after Imprest fund balance has been recouped or the sanction shall be process as per the routine reimbursement (other than imprest) to the Officer/ Official vendor number through A.G cheque.

3. In order to maintain the utmost transparency, Imprest fund shall be maintained through an official Account titled "Additional Registrar DDO and Treasury Officer, Lahore High Court Lahore", while complying the rules and SOPs to be operated jointly (in cash withdrawals of more than ten thousand rupees) or severally (by name cheques or cash withdrawals upto ten thousand rupees) through the signatories i.e. 'Additional Registrar DDO' and/ or 'Treasury Officer'.
4. Imprest official Account will be maintained/ operated for the sole purpose to reimburse the sanctions or any other assigned non-taxable amount without contradicting the Notification No. 14793/T.O dated 30.09.2021 **(F/G)**.
5. To improve the procedural system, the Treasury Office shall prepare and maintain the following book(s)/ register(s) in-respect of sanctions and Imprest Account:
   a. **Preparation of Sanction Diary Register, (Entry-wise);**
   b. **Preparation of Sanctions Payment Register, (Entry-wise);**
   c. **Preparation of Sanctions Cheques Register, (Entry-wise);**
   d. **Incorporation of sanctions record in Cash Book.**

(Hafiz Hussain Tanveer)
Treasury Officer

(Sh. Muhammad Nadeem)
Additional Registrar (B&F/DDO)