



# GOVERNMENT OF KHYBER PAKHTUNKHWA FINANCE DEPARTMENT

Finance Department, Civil Secretariat, Peshawar

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NO.BO (W&M)/1-11/FD/2024-25  
Dated the Peshawar 19<sup>th</sup> July, 2024

To,

01. All Administrative Secretaries to Government of Khyber Pakhtunkhwa.
02. The Senior Member, Board of Revenue Khyber Pakhtunkhwa, Peshawar.
03. The Secretary to Governor, Khyber Pakhtunkhwa.
04. The Principal Secretary to Chief Minister, Khyber Pakhtunkhwa.
05. All Heads of Attached Departments in Khyber Pakhtunkhwa
06. All Divisional Commissioners in Khyber Pakhtunkhwa.
07. All Deputy Commissioners in Khyber Pakhtunkhwa.
08. The Registrar, Peshawar High Court, Peshawar.
09. All District & Session Judges in Khyber Pakhtunkhwa.
10. The Secretary Provincial Assembly, Khyber Pakhtunkhwa.
11. The Registrar, Khyber Pakhtunkhwa Service Tribunal, Peshawar.
12. The Secretary Public Service Commission Khyber Pakhtunkhwa, Peshawar.

Subject: - **UNCAHSED CHEQUES OF FINANCIAL YEAR 2023-24 (CURRENT BUDGET)**

Dear Sir,

I directed to refer to the subject noted above and to state that number of certain departments/offices are approaching this department for extension of period of validity of un-cashed /un-cleared cheques pertaining to previous Financial Year 2023-24 during current Financial Year 2024-25 which were not cleared/Uncashed. Rule 162 of the Federal Treasury Rules provides that "*Cheques shall be payable at any time within three months after the month of issue but not beyond the 30<sup>th</sup> June*"

In view of the above quoted rules, all *cheques pertaining to financial year 2023-24 which were expired on 30-06-2024 cannot be re-validated during the current financial year 2024-25.* However, in lieu of any un-cleared/un-cashed cheque pertaining to financial year 2023-24, fresh cheques may be issued out of the sanctioned budget grant for the Financial Year 2024-25, subject to availability of funds in the relevant heads.

All un-cashed cheques pertaining to the expenditure from the Current Budget may immediately be returned back (In original) to the Account Office(s) for cancellation correction and reconciliation of Accounts of Financial Year 2023-24.

Similar nature cases pertaining to development grants shall be dealt separately and guidelines will be issued soon.

Yours faithfully,

(SALIM SAJID)  
Budget Officer (Ways & Means)

Endst. No & date even.

Copy forwarded to the:

- 01 Accountant General, Khyber Pakhtunkhwa, Peshawar
- 02 All District Comptrollers/District Accounts Officers in Khyber Pakhtunkhwa.
- 03 The Treasury Officer, Peshawar.
- 04 All District Officers (Finance & Planning) in Khyber Pakhtunkhwa.
- 05 Director (FMIU), All Additional Secretaries/Budget Deputy Secretaries/Budget & Section Officers in Finance Department, Government of Khyber Pakhtunkhwa.
- 06 Regional Chiefs of all Commercial Banks in Khyber Pakhtunkhwa.
- 07 All the Project Directors/Coordinators in Khyber Pakhtunkhwa.

Budget Officer (Ways & Means)