



GOVERNMENT OF KHYBER PAKHTUNKHWA

FINANCE DEPARTMENT

Finance Department, Civil Secretariat, Peshawar

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NO.BO(W&M)/1-11/FD/2026-27

Peshawar, the 15th July, 2026

To,

1. All Administrative Secretaries to Government of Khyber Pakhtunkhwa.
2. The Senior Member, Board of Revenue Khyber Pakhtunkhwa, Peshawar
3. The Secretary to Governor, Khyber Pakhtunkhwa.
4. The Principal Secretary to Chief Minister, Khyber Pakhtunkhwa.
5. All Heads of Attached Departments in Khyber Pakhtunkhwa.
6. All Divisional Commissioners in Khyber Pakhtunkhwa.
7. All Deputy Commissioners in Khyber Pakhtunkhwa.
8. The Registrar, Peshawar High Court, Peshawar.
9. All District & Session Judges in Khyber Pakhtunkhwa.
10. All District Officers in Khyber Pakhtunkhwa.
11. The Secretary Provincial Assembly, Khyber Pakhtunkhwa.
12. The Registrar, Khyber Pakhtunkhwa Service Tribunal, Peshawar.
13. The Secretary Public Service Commission Khyber Pakhtunkhwa, Peshawar.

Subject: **UNCASHED CHEQUES OF FINANCIAL YEAR 2025-26**

Dear Sir,

I am directed to refer to the subject noted above and to state that certain Departments/Offices are approaching this department for extension of period of validity of uncashed cheques of previous financial year 2025-26 during current financial year 2026-27 which were not cleared/un-cashed due to some reasons. Attention is invited to Rules-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 30th June".

2. In view of the above rules, all cheques of financial year 2025-26 stands expired on 30-06-2026 and their period of validity can't be extended during current financial year 2026-27. However, in lieu of any un-cleared/un-cashed cheque pertaining to previous financial year 2025-26, fresh cheques may be issued in light of Release Policy 2026-27 out of the sanctioned budget grant during the financial year 2026-27, subject to availability of funds under the relevant heads.

3. All un-cashed cheques in original may immediately be returned back to the concerned Accounts Office(s) for its cancellation, correction and reconciliation of Accounts for the financial year 2025-26.

Yours faithfully,

(AHMAD ARSALAN KHALIL)
BUDGET OFFICER (W&M)

Endst. No & date even.

Copy forwarded to the:

1. Accountant General, Khyber Pakhtunkhwa Peshawar.
2. All District Comptrollers of Accounts/ District Agency Accounts Officers/ Treasury Officer, Peshawar in Khyber Pakhtunkhwa.
3. All District Officers (Finance & Planning) in Khyber Pakhtunkhwa.
4. The Director of Information Khyber Pakhtunkhwa Peshawar.
5. All Additional Secretaries, Director (FMIU)/Deputy Secretaries/Budget & Section Officers in Finance Department, Government of Khyber Pakhtunkhwa.
6. All the Project Directors/Coordinators in Khyber Pakhtunkhwa.
7. The PSO to Chief Secretary, Khyber Pakhtunkhwa Peshawar.
8. The PS to Finance Secretary/Special Finance Secretary.

BUDGET OFFICER (W&M)