No. T&A/DDI/ACFA-IT/2026/ 5737-38
Punjab Government, Finance Department,
(Treasuries and Accounts, Pensions and New Pension Scheme)
Vit-Te-Yojna Bhawan, Plot No.2-B, Sector 33-A, Chandigarh

To,

1. All IFD's In-charge in the State of Punjab,

2. All the Drawing & Disbursing Officer, Punjab

Dated:- 20/07/2026

Subject: Instructions regarding preparation of Bills under SOE-02 (Wages) in IFMS

The Office of the Accountant General, Punjab has raised objections regarding the preparation of bills under **SOE-02 (Wages)** through the **Fully Vouched Contingent (FVC) Bill** category in IFMS. Accordingly, the following instructions shall be complied with strictly by all concerned:

1. At present, certain departments have obtained budget provisions under **SOE-02 (Wages)** for payments relating to outsourced manpower. However, where payment is to be made directly to a vendor, firm, or outsourcing agency for manpower engaged on an outsourced basis, the bill shall **not** be prepared under **SOE-02 (Wages)**. Such expenditure shall instead be booked under the appropriate Standard Object of Expenditure (SOE), namely:

    - **SOE-28 – Professional Services**, wherever applicable; or
    - **SOE-30 – Contractual Services**, as the case may be.
    - **Any other SOE** where Expenditure is a fit charge.

    In all these cases where a department has already obtained budget under SOE-02 (Wages) during the current financial year for such expenditure, the necessary re-appropriation shall be carried out with the approval of the competent authority.

2. The Salary Bill category shall be used for preparation of bills against budget available under SOE-02 (Wages). The Fully Vouched Contingent (FVC) Bill category shall no longer be used for expenditure under SOE-02 (Wages). Necessary system validations/checks have been incorporated in IFMS to ensure strict compliance with these instructions.
3. Individuals registered in IFMS under the employee categories "Third

Party" or **"Others"** shall not be eligible for processing through the Salary Bill module. Wherever payment is required to be processed through the Salary Bill module but the concerned individual is registered under either of these categories, the Drawing and Disbursing Officer (DDO)/concerned office shall raise a support ticket and furnish the complete particulars of the individual along with all relevant details. Upon verification, the employee category shall be updated appropriately to facilitate processing of the Salary Bill.

All concerned are directed to comply with these instructions meticulously to avoid audit objections and to ensure proper classification, accounting, and processing of expenditure in IFMS.

Assistant Director (IT)
Treasury & Accounts, Pensions
And New Pension Scheme

Copy to:- 5739-44 Dated 20/07/2026

1. Account General (A&E), Sector 17 Chandigarh for information.

2. PA/DTA for information of the W/DTA.

3. Steno/ADTA for information of the W/ADTA.

4. DDI (Inspection) Branch for information.

5. All District Treasury Officers (DTOs) in the State of Punjab are directed to ensure strict compliance with the above instructions in letter and spirit.

6. In-charge NIC for compliance as above.

Assistant Director (IT)
Treasury & Accounts, Pensions
And New Pension Scheme