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|  | GOVERNMENT OF THE PUNJAB TECHNICAL EDUCATION & VOCATIONAL TRAINING AUTHORITY 96-H, GULBERG II, LAHORE PHONE: 042-99263055-59 www.tevta.gop.pk |  |
| | (FINANCE WING) | |
| TEVTA/DG(F)/SOP/2025/ 7&1 | Rev No 00 | Date: 25-02, 2025 |

Subject: **STANDARD OPERATING PROCEDURES FOR SHIFTING OF FINANCIAL CONTROL OF GCTS TO REGIONAL OFFICES**

Objective:

The objective of this Standard Operating Procedure (SOP) is to establish a structured and transparent framework for managing the financial operations of TEVTA's technical and vocational institutions. This SOP delineates clear roles and responsibilities to ensure streamlined financial oversight and accountability. It aims to enhance operational efficiency by allocating financial control of technical institutions to Regional Directors while keeping vocational institutions under the financial purview of District Directors. This SOP ensures a well-defined budgeting process, accurate financial reporting, and efficient payroll management. By standardizing financial procedures, it strengthens accountability, enhances transparency, and optimizes resource utilization across all TEVTA institutions.

2. Finance Team in Field Offices

| Sr. # | Designation | PS | No. of Posts in Regional Offices | No. of Posts in Divisional Headquarters | No. of Posts in District Offices |
|-------|----------------------------|----|----------------------------------|---|----------------------------------|
| 1 | Deputy Director Finance | 18 | 1 | 1 | - |
| 2 | Assistant Director Finance | 17 | - | 1 | |
| 3 | Accounts Officer | 17 | 1 | 1 | |
| 4 | Accountant | 15 | 1 | 1 | |
| 5 | Jr. Accountant | 11 | 1 | 1 | |

3. Role of Finance Team in Field Offices

- a) **Deputy Director (Finance):** Overall in-charge of financial management, responsible for budgeting, accounting, financial reporting and financial monitoring of the concern regions and divisions.
- b) **Assistant Director (Finance) - District** will be responsible for budgeting, Payroll, accounting, and financial reporting of the district.
- c) **Accounts Officer:** will assist Deputy /Assistant Director Finance in budgeting, payroll, income/grant, expense accounting, and financial reporting of district/regions. He will also be responsible for maintenance of Fixed Asset Register (FAR) of the concerned formations.
- d) **Accountant:** Responsible for data entry and day to day transactions of the concerned office.
- e) **Junior Accountant:** Assist in financial management tasks, including data entry, record-keeping, and other administrative duties.

4. Finance Team in Institutions

| Sr. No. | Institute | Designation | PS | No. of Post |
|---------|--|--|----|-------------|
| 1. | Govt. College of Technology (GCTs) | Accounts Officer | 17 | 01 |
| 2. | Govt. Technical Training Institute (GTTIs) | Accounts Officer | 17 | 01 |
| 3. | Service Centers (SC) | Accounts Officer | 17 | 01 |
| 4. | Govt. Apprentice Training Centers (GATCs) | Accounts Officer | 17 | 01 |
| 5. | Govt. Staff Training Centers (GSTCs) | Accounts Officer | 17 | 01 |
| 6. | Govt. Vocational Institutes for Women (GVTIWs) | Accountant/Jr. Accountant with qualification B.com | 15 | 01 |
| 7. | Govt. Technical; Training Centers (GTTCs) | upgraded as Accountant in PS-15/Jr. Accountant | 11 | 01 |

Accounts officer/Accountant/Jr. Accountant at Institutions will be responsible for fee collection, compilation of budget as estimated by the budget committee, Payments, reconciliations and maintenance of accounting record.

Accounts officers at GCT, GTTI, GSTC, ATC, SC will also be responsible for data entry of financial transactions, Preparation of financial statements and maintenance of Fixed Asset Register (FAR) of the institute.

5. Restructuring and Rationalization

In case any post is not available in the concerned district, regional office or institute as per above structure, the case for merging, relocation redesignation of the redundant post(s) may be submitted for approval.

6. Reporting and Performance Evaluation

The structured and hierarchical approach of annual performance appraisal of Finance/Accounting staff in the field formation ensure a clear, consistent, and transparent process for evaluating and documenting the performance of finance-related personnel across various levels and locations. The scheme is described as under:

- a) The field staff of the Finance Wing is working administratively under the supervision of the Regional Director and District Director but functionally operates under the Director General (Finance). The authority responsible for initiating Annual Confidential Reports (ACRs) or Performance Evaluation Reports (PERs) shall be determined by the rank and placement of the officers/officials. For Regional or Divisional Deputy Directors (Finance) and Accounts Officer in regional office, the initiating authority shall be the concerned Regional Director, while the counter-signing authority shall be the Director General (Finance). Similarly, for Assistant Directors (Finance) or Accounts Officers stationed at District Offices, the initiating authority shall be the concerned District Director, and the counter-signing authority shall remain the Director General (Finance).
- b) In the case of Accounts Officers posted at institutes such as GCT's, GTTIs, SC, GSTCs, and GATC's, the Principal of the respective institution shall serve as the initiating authority, while the Director General (Finance) will continue to act as the counter-signing authority.
- c) For officials holding positions of Accountants (PS-15) and Junior Accountants (PS-11) in Regional or District Offices, the concerned Deputy or Assistant Director (Finance) shall act as the initiating authority, while the respective Regional or District Director shall serve as the counter-signing authority.
- d) The concerned Principal shall act as the initiating authority for the Accountants (PS-15) and Junior Accountants (PS-11) posted at institutes, and the District Director shall be the counter-signing authority after getting the performance report from AD Finance concerned.

7. Budgeting:

- a) **Vocational Institutions:** District Directors concerned will collect annual budget estimates from their respective institutions, consolidate them at District level, and will submit to Regional Office concerned.
- b) **Technical Institutions:** Regional Directors will collect annual budget estimates from their respective institutions i.e., GCT's through Deputy Director Finance (Divisional Office). Deputy Director Finance (Regional Office) will consolidate the budget both for technical and vocational streams in respect of region and submit it to TEVTA Secretariat through Regional Director Concerned.

8. Payroll:

- a). Due to the manual system, reconciliation issues, availability of employee personal data and staff shortages at the institute level, the payment of monthly salaries for both TEVTA and PSIC employees working within the district, regardless of their respective streams, will be processed by the District Director's Office.
- b). District Office will submit monthly funds demand of salaries with respect to TEVTA and PSIC employees' salaries as per annual budget allocation to TEVTA Secretariat. TEVTA Secretariat will release funds relating to TEVTA and PSIC Salary to District Offices accordingly.
- c). All cases relating to pay fixation, GP fund, leave encashment, financial assistance etc. of GCT employees will be forwarded to Deputy Director (Divisional Office), who will then submit it to Deputy Director Finance (Regional Office). The Deputy Director Finance (Region) will forward the cases to TEVTA Secretariat through Regional Director concerned.

9. Accounting:

- a) Cheque wise data entry in all GCT's, GTTI's, ATC's, GSTC's and SC's will be made by the Accounts Officer. The Accounts Officer will prepare the Financial Statements of their respective institutions and will submit the financial statements along with trial balance to District Offices. The Accounts Officer along with Principal/DDO of the institution will be responsible for the financial matters of the institutions.
- b) The vocational institutions (GVTI's, GTTC's) where Accountant /Jr. Accountant/Clerk are performing the functions relating to financial matters will continue to submit their monthly receipt and expenditure and monthly fund position to District Offices. The financial statements of all technical and vocational institutions will be consolidated at district level and

then at regional level. The regional office will submit financial statements of concerned regions to TEVTA Secretariat.

c) The accounts of all stream will continue to be consolidated at district level and will be audited accordingly under the Law/Rules.

10. Monthly Financial Reporting:

a) The Assistant Director Finance after receiving reports from vocational institution in their jurisdiction will submit monthly financial reports including receipt & expenditure and monthly fund position to Deputy Director Finance (Division).

b) Upon receiving reports from Deputy Director Finance (Division), the Deputy Director Finance (Regional Office) will submit the report to TEVTA Secretariat in consolidated form.

11. Resolution

The said SOP must be implemented in letter and spirit. In case of any issue same may be consulted with Director General Finance, Additional Director General Accounts, Director Finance, Director Accounts.

No. Even & Date

25 - 02 - 2025

CHAIRPERSON
TEVTA

A copy is forwarded for information to:

- 1) All Directors General, TEVTA Secretariat, Lahore.
- 2) All Addl. Directors General, TEVTA Secretariat, Lahore.
- 3) All Regional Directors, TEVTA Punjab.
- 4) All District Directors, TEVTA Punjab.
- 5) All Directors, TEVTA Secretariat, Lahore.
- 6) The Director to Chairperson, TEVTA Secretariat, Lahore.
- 7) P.S. to COO, TEVTA Lahore.
- 8) P.S. to SDG, TEVTA Lahore.

(MIRZA UMAR FAROOQ)
Director General (Finance)
TEVTA

ISSUED 27-02-25
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