

	GOVERNMENT OF THE PUNJAB TECHNICAL EDUCATION & VOCATIONAL TRAINING AUTHORITY 96-H, GULBERG II, LAHORE PHONE: 042-99263055-59 www.tevta.gop.pk		
	(Office of Chief Internal Auditor)		
TEVTA/IAW/CIA/20-01/	Rev No 00	Date: the Lahore, October, 31, 2025	

Subject: **STANDARD OPERATING PROCEDURES (SOPS) FOR PRE-AUDIT OF FILES AT TEVTA SECRETARIAT**

In pursuance of the Terms of Reference (TORs) of the Internal Audit Wing issued vide Notifications No. TEVTA/IAW/CIA/20-01 dated September 02, 2025 and October 02, 2025, the following Standard Operating Procedures (SOPs) are hereby issued for immediate implementation. These SOPs are intended to streamline the pre-audit process of files covered under the TORs, ensure procedural uniformity, and minimize delays in the processing of payments.

1. General Procedures for Pre-Audit Files

1.1 File Preparation

- i. Proper file preparation shall be the responsibility of the sponsoring wing or section initiating and processing the case.
- ii. Each file must contain all relevant documents in accordance with applicable notifications, instructions, and the document checklist annexed with this SOP.
- iii. All documents included in the file must be original and legible.
- iv. Files shall be arranged in chronological order and page-numbered in ink (not pencil).
- v. The Internal Audit Checklist (annexed) shall be placed at the top of the file.
- vi. The checklist shall be signed by:
 - a) The Director (in case of Head Office files); or
 - b) The Principal / Head of Institution (HOI) (for field formations).

This certifies the completeness and correctness of the documents enclosed.



1.2 Due Diligence and Scrutiny by Sponsoring Wing

- i. The Director of the sponsoring wing at the TEVTA Secretariat shall review the case using the Internal Audit Checklist. Incomplete cases or those missing documents shall be returned to the concerned institute or office for completion.
- ii. After ensuring completeness, the sponsoring Director shall countersign the checklist to confirm that all documents are original and complete in all respects.
- iii. The Director shall verify the authenticity of quoted bids from e-PADS and confirm their accuracy.
- iv. On a sample basis, the Internal Audit Wing may request e-PADS credentials (login and password) of the Procurement Committee to independently verify the bidding documents.
- v. For sanction files originating from field formations, the sponsoring Director shall forward the file, with recommendations, to the respective Director General (DG). The DG shall then forward the file to the Chief Internal Auditor (CIA) for review of the procurement process under PPRA Rules.
- vi. The DG (Procurement) shall forward procurement process files directly to the CIA for review.
- vii. All payment files shall be routed to the DG (Finance) for financial scrutiny.

1.3 Scrutiny of Payment Files by Finance Wing

- i. The Finance Wing shall not entertain any payment file that lacks a signed Internal Audit Checklist or proper verification by the sponsoring wing.
- ii. The Finance Wing shall check the arithmetical accuracy of all estimates, invoices, bids, comparative statements, and budget variance statements (indicating excesses or savings).
- iii. It shall ensure that all payment claims are supported by valid invoices or bills.
- iv. The relevant Director shall review the case against the Internal Audit Checklist already signed by the sponsoring wing.
- v. No file shall be processed if budgetary provision is unavailable under the relevant head of account.
- vi. The Director shall prepare a Payment Approval Form specifying at least:

- Budget availability
- Gross amount of the invoice/bill
- Applicable taxes and penalties (if any)
- Net amount payable

vii. The Director shall sign the Payment Approval Form before submission.

viii. The payment file shall then be forwarded to the DG (Finance) or the competent authority for approval.

2. Pre-Audit by the Internal Audit Wing

- i. Files shall be submitted through Docwerx / e-FOAS only. Manual submissions will not be accepted. Incomplete files shall be returned immediately.
- ii. Files must reach the Internal Audit Wing at least 7–10 days before the due date. In urgent cases, a minimum of 3 working days shall be allowed for review.
- iii. The Internal Audit Wing shall conduct the pre-audit in accordance with relevant policies, notifications, and guidelines applicable to the case.
- iv. If no audit observations are identified, the file shall be forwarded to the respective DG for further processing.
- v. If observations are raised, the file shall be returned to the concerned section or office for written response. The timelines for re-submission are:
 - a) Within 7 days (TEVTA Secretariat cases)
 - b) Within 15 days (tendering cases of field formations)
- vi. If the response is found unsatisfactory, the file shall be referred to the Director General concerned, along with audit recommendations. The DG or competent authority shall take necessary action in the best interest of the organization.

3. Reporting Mechanism

- i. While conducting pre-audits, the Internal Audit Wing shall identify control gaps, procedural weaknesses, and violations of financial rules in procurement and payment processes.

- ii. A quarterly report shall be prepared, summarizing observations from pre-audited files, and submitted to the Chairperson / CEO, TEVTA for review and direction.
- iii. The report shall include recommendations for strengthening internal controls and improving compliance.
- iv. Where the Chairperson / CEO concurs with the findings, directions shall be issued to Director Generals / Heads of Wings for implementation of corrective measures.

4. Follow-Up and Corrective Actions

- i. The concerned DG or Wing Head shall prepare draft policies, notifications, or guidelines in light of the Internal Audit Wing's recommendations on reported cases.
- ii. The draft policy or notification shall be submitted to the Chairperson / CEO, TEVTA for approval.
- iii. Upon approval, all future cases shall be processed strictly in accordance with the updated policy, notification, or guidelines.

5. Core Documents Required with the File as per TORs

- a) Review procurement cases under development schemes prior to issuance of Purchase Orders (POs) or award of contracts, ensuring compliance with applicable procurement rules and procedures
 - i. Copy of relevant pages of the PC-I, including the title page, cost estimates of the items to be procured, and their specifications.
 - ii. Rationalization of technical specifications (where required) by the Technical Committee, along with the constitution order of the committee issued by the competent authority.
 - iii. Minutes of meetings of committees constituted for similar nature items to be procured in packages, along with the corresponding committee orders.
 - iv. Summary of items to be procured, including detailed specifications and approved costs as reflected in the PC-I.
 - v. Annual Procurement Plan uploaded on the PPRA, e-PADS, and TEVTA websites.
 - vi. Approved and signed blank bidding documents.



- vii. Copy of orders constituting the Procurement Committee.
 - viii. Administrative approval of the competent authority.
 - ix. Evidence of uploading of advertisement on the relevant procurement portals.
 - x. Activity Report generated from e-PADS.
 - xi. Minutes of the Purchase Committee meeting for opening of bids.
 - xii. Technical and financial bids (both soft and hard copies).
 - xiii. Technical evaluation of bids, along with minutes of the Technical Committee.
 - xiv. Minutes of the Procurement Committee (CPC) meeting approving the lowest responsive bidder.
 - xv. Evidence of uploading of the Evaluation Report.
 - xvi. Comparative statement duly signed by all committee members.
 - xvii. Cost analysis and budget variance statement.
 - xviii. Minutes of the Inspection Committee meeting, along with the constitution order, where sample approval is required.
 - xix. Financial sanction of the competent authority.
 - xx. Any additional documents necessary to ensure transparency and compliance with PPRA Rules, where applicable.
- b) Verify payments made to suppliers / contractors under development schemes before disbursement, ensuring documentation completeness, financial accuracy, and compliance with prescribed requirements
- i. E-PADS process documents, including the activity report, administrative approval, annual procurement plan, copy of advertisement, list of items procured, technical evaluation report, comparative statement, contract agreement, and purchase order.
 - ii. Inward gate pass of the respective institute or office on the prescribed format.
 - iii. Inspection report of the relevant institute committee or the central inspection committee, as applicable.
 - iv. Outward gate pass, if items are rejected by the inspection committee, and inward gate pass for re-supplied items (if applicable).
 - v. Goods Receiving Note (GRN).
 - vi. Evidence of entry in the relevant stock register.
 - vii. Delivery challan.

- viii. Valid sales tax invoice.
 - ix. Evidence confirming the active taxpayer status of the lowest bidder at the time of payment processing.
 - x. Evidence of a valid exemption certificate, where sales tax or income tax exemption applies.
 - xi. Record of any penalty imposed in case of delayed delivery or payment.
 - xii. Evidence of payment of stamp duty.
 - xiii. Evidence of deduction of applicable taxes as per rules.
 - xiv. Duly filled payment approval form.
- c) Verify payments made for purchase of fixed assets from grants or TEVTA's own-source revenue before disbursement
- i. Concept paper with valid justification for the demand/request, duly approved by the Head of the concerned Section/Wing.
 - ii. Evidence of entitlement for the asset/equipment as per approved policy, duly sanctioned by the competent authority.
 - iii. Evidence of declaration of the previous asset as unserviceable or disposed of (supported by entries in the Unserviceable or Dead Stock Register), if previously purchased for the officer/wing.
 - iv. History sheet of the old asset, if applicable.
 - v. Certificate from the Store indicating that no similar surplus asset/equipment is available in stock.
 - vi. Budget availability certificate under the relevant head of expenditure.
 - vii. Austerity Committee clearance, where applicable.
 - viii. Administrative approval of the competent authority as per TEVTA Delegation of Financial Powers.
 - ix. Approved bidding documents, where applicable.
 - x. PPRA compliance documents, including E-PADS activity report, bids, evaluation sheets and report, procurement committee minutes, and purchase order, where applicable.
 - xi. Inventory management documents verifying the receipt, quality, and quantity of the supplied asset/equipment.
 - xii. Internal Audit checklist and duly filled Payment Approval Form verified and signed by the Finance Wing.
- d) Verify payments made to vendors/suppliers exceeding PKR 500,000/- under non-salary expenditure heads in TEVTA Secretariat prior to disbursement

D.1- POL payments

- i. Copy of the agreement with Pakistan State Oil (PSO) for the provision of fuel fleet card services.
- ii. Original consolidated monthly bill along with individual fuel card bills.
- iii. Copy of the agreement for vehicle maintenance services.
- iv. Original consolidated monthly bill along with individual maintenance bills.
- v. Notification indicating the approved size of the transport pool (vehicles and motorbikes), along with any subsequent revisions, if applicable.
- vi. Summary of fuel consumption for each vehicle, including those allotted to designated officers, monetized vehicles, and pool vehicles.
- vii. Certificate from the Director (Administration) confirming that all vehicle and motorbike logbooks, movement registers, and duty slips are up to date and available for verification. Based on this certificate, the Internal Audit Wing will conduct sample checks to authenticate the record.
- viii. Allotment orders of motorbikes issued to Section/Wing Heads and drivers, along with copies of conveyance allowance deduction orders.
- ix. Copies of special allotment orders for vehicles issued by the Chairperson TEVTA.
- x. Evidence of budget availability under the relevant head of expenditure.
- xi. Any other supporting documents necessary to authenticate the POL payment.

D.2 – Other Payments to suppliers / vendors

- i. Demand or requisition from the concerned Section/Wing.
- ii. Rationalization or Non-Availability Certificate issued by the Store Officer.
- iii. Administrative approval of the competent authority.
- iv. Austerity clearance, where applicable.
- v. E-PADS procurement activity report, where applicable.
- vi. Copy of advertisement, where applicable.
- vii. Copy of work order or supply order.
- viii. Inward gate pass.
- ix. Outward gate pass in case of repair or maintenance of fixed assets.
- x. Inspection report or satisfactory completion certificate.
- xi. Goods Receiving Note (GRN) or Work Done Report.



- xii. Stock entry certificate.
- xiii. Evidence of deduction of applicable taxes as per prescribed rates.
- xiv. Exemption certificate, where taxes are not applicable.
- xv. Duly filled Payment Approval Form signed by the Accounts Section.

6. Checklists for Internal Audit:

Sr. No.	Name of Checklist	Available at
i.	Procurement cases of ADP and field formations	Annex-A
ii.	Payments for ADP	Annex-B
iii.	Procurement of fixed assets at Head Office	Annex-C
iv.	Payment for monthly POL	Annex-D
v.	Other payments at Head Office	Annex-E

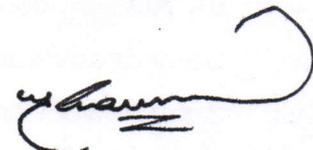
These SOPs shall take effect immediately and remain in force until amended or superseded. The Chief Internal Auditor may revise or update, as necessary, the list of documents required for pre-audit files and the corresponding internal audit checklists.

BRIG. MUHAMMAD SAJID KHOKHAR, SI(M), (RETD)
Chief Executive Officer / Chairperson TEVTA

No. and Date Even:

A copy is forwarded for information to:

- i. All Directors General, TEVTA Secretariat, Lahore.
- ii. All Additional Directors General, TEVTA Secretariat, Lahore.
- iii. All Directors, TEVTA Secretariat, Lahore.
- iv. The Director, Trade Testing Board, Lahore.
- v. The Director to the Chairperson, TEVTA, Lahore.
- vi. The Director to the COO, TEVTA, Lahore.


USMAN ALI TARIQ, FCA
 Chief Internal Auditor

Internal Audit checklist for pre-audit procurement process
For Central Purchase Cell TEVTA Secretariat and field formation cases (Annex-A)

Case file (Subject):-----

Number of Pages (Total):-----

Sr. No.	Documents Detail	Available at Page No.	Remarks
1	Copy of PC-I/Requisition /Demand/concept paper		
2	Approved list of Machinery & Equipment		
3	Administrative Approval of the scheme / project (development schemes)		
4	Clearance from Austerity Committee (if applicable) / steering committee in case of AR/SR Work		
5	Notification of constitution of Purchase / Works Committee		
6	Budget allocation / availability information		
7	Detail of goods / services to be procured along with specifications / detailed work estimates		
8	Minutes of the Technical Experts committee where specifications are rationalized / detailed		
9	Copy of Standard Bidding Documents duly signed by the procurement / work committee		
10	Administrative Approval / Technical Sanction		
11	Uploading of procurement plan		
12	Advertisement on PPRA & TEVTA Website		
13	Minutes of Procurement Committee for opening of bids		
14	No. of bids received		
15	Non-Black Listing Certificate		
16	Bid validity specified in number of days		
17	Online verification for active tax payer on the date of opening of tender		
18	CDRs in original		
19	Verification of CDRs from concerned bank		
20	Technical Bids of parties in original / attested by committee		
21	Copy of letter for clarification of bid and response, where applicable		
21a	Technical Evaluation Sheet signed by committee		
22	Minutes of Technical Evaluation Committee		
23	Financial bids		
24	Financial bids returned unopened-copy of letter		
25	Comparative Statement		
26	Price reasonability certificate by Bidder in case of single complying bid is accepted by committee		
27	Price reasonability certificate by Procurement Committee in case of single complying bid is accepted		
28	Variance Analysis of approved cost and quoted rate		
29	Minutes of Purchase Committee meeting for recommendation for lowest evaluated bidder		

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30	Activity sheet of procurement on EPADS		
31	Uploading of Evaluation Report on PPRA		
32	Previous minutes of Purchase Committee in case of re-advertisement		
33	Covering letter with recommendation of concerned Principal / Project Director / Project Manager / District Director / Regional Director and certificate that the case has been thoroughly checked and found in order.		
	Additional Documents		

Certified that i have thoroughly checked the documents as listed above. All the documents are genuine and complete in all respect.

Prepared By
Name and Designation of officer

Name & Signature of Director of
Sponsoring Wing at TEVTA Secretariat.

**Internal Audit checklist for pre-audit of payment files
of Development Schemes (Annex-B)**

Case file (Subject):-----

Number of Pages:-----

Sr. No.	Documents Detail	Available at Page No.	Remarks
1	Recommendations of Central Purchase Cell for release of payment		
2	Type of payment (Partial or Full)		
3	Copy of relevant pages of PC-I for list of Machinery & Equipment		
4	Administrative Approval of the Scheme		
5	Admin approval to initiate procurement process		
6	E-PAD Activity Sheet		
7	Evaluation Report of bidders		
8	Comparative Statement		
9	Supply / purchase Order		
10	Copy of Contract Agreement		
11	Inward Gate Pass on Standard Format		
12	Inspection Report from Institute Committee or / and Central Committee		
13	Outward Gate Pass for rejected items, if any		
14	Goods Received Note		
15	Evidence for entry in stock register		
16	Delivery Challan		
17	Valid Sales Tax Invoice		
18	Evidence of Active Tax Payer		
19	Evidence for tax exemption, where applicable		
20	Amount of penalty, in case of late delivery		
21	Evidence for Stamp Duty, where applicable		
22	Tax deduction as per applicable rules		
23	Duly filled payment approval form		
Additional Documents			

Certified that i have thoroughly checked the documents as listed above. All the documents are genuine and complete in all respect.

Prepared By
Name and Designation of officer

Name & Signature of Director of
Sponsoring Wing at TEVTA Secretariat.





**Internal Audit checklist for pre-audit for Purchase of Asset at
TEVTA Secretariat (Annex-C)**

Case file (Subject):-----

Number of Pages:-----

Sr. No.	Documents Detail	Available at Page No.	Remarks
Procurement Process under PPRA			
1	Concept paper with justification of demand / new purchase		
2	Evidence of entitlement of asset as per policy		
3	Evidence of unserviceable replaced asset in store, where applicable		
4	Copy of history sheet of old asset to be replaced		
5	Non availability certificate from store		
6	Evidence of Budget Availability		
7	Estimates with detailed specification		
8	Copy of Orders of Purchase Committee		
9	Administrative Approval		
10	Evidence of Uploading of Procurement plan on PPRA		
11	Copy of standard bidding documents /RFP		
13	Advertisement on PPRA & TEVTA Website		
12	Single or minimum three Quotation (s) for purchase under alternate method of procurement. Bids in case of competitive bidding process		
13	Minutes of Procurement Committee for opening of bids		
14	No. of bids received		
15	Non-Black Listing Certificate		
16	Bid validity specified in number of days		
17	Online verification for active tax payer on the date of opening of tender		
18	CDRs in original		
18	Verification of CDRs from concerned bank		
20	Technical Bids of parties in original / attested by committee		
21	Copy of letter issued to bidder for any clarification after opening of bid and response of bidder.		
22	Technical Evaluation Sheet signed by committee		
23	Minutes of Technical Evaluation Committee		
24	Financial bids		
25	Financial bids returned unopened-copy of letter		
26	Comparative Statement		
27	Price reasonability certificate by Bidder in case of single complying bid is accepted by committee		
28	Price reasonability certificate by Procurement Committee in case of single complying bid is accepted		
29	Variance Analysis of Estimated Cost and quoted		

	rate		
30	Minutes of Purchase Committee meeting for recommendation for lowest evaluated bidder		
31	Activity sheet of procurement on EPADS		
32	Uploading of Evaluation Report on PPRA		
33	Previous minutes of Purchase Committee in case of re-advertisement		
Additional documents, if any			
Payment Process		Supply/purchase Order	
1	Copy of Contract Agreement		
2	Inward Gate Pass on Standard Format		
3	Inspection Report from Institute Committee or/and Central Committee		
4	Outward Gate Pass for rejected items, if any		
5	Goods Receiving Note		
6	Evidence for entry in stock register		
7	Delivery Challan		
8	Valid Sales Tax Invoice		
9	Evidence of Active Tax Payer		
10	Evidence for tax exemption, where applicable		
11	Evidence of penalty, in case of late delivery		
12	Evidence for Stamp Duty, where applicable		
13	Tax deduction as per applicable rules		
14	Duly filled payment approval form		
15	Financial Sanction of the competent authority		
Additional documents, if any			

Certified that i have thoroughly checked the documents as listed above. All the documents are genuine and complete in all respect.

Prepared By
Name and Designation of officer

Name & Signature of Director of
Sponsoring Wing at TEVTA Secretariat.



**Internal Audit checklist for pre-audit for Petrol and Oil (POL)
Purchased at TEVTA Secretariat (Annex-D)**

Case file (Subject):-----

Number of Pages:-----

Sr. No.	Documents Detail	Available at Page No.	Remarks
1	Copy of Approved Transport policy for TEVTA Vehicles including Motorbikes		
2	Copy of agreement for provision of fleet cards with PSO		
3	Copy of agreement for provision of maintenance services including oil filter change and general service under PPRA		
3	Copy of the orders for approval of competent authority for ceiling limit of fleet cards		
4	Approval of the Competent Authority for Transport Pool size		
5	Detailed summary of POL consumed in motorcars, motorbikes, and generator etc.		
	Allotment orders for motor bikes		
6	Copy of movement register of each vehicle including motorbikes for the period under review.		
7	Copy of Logbooks of each pool vehicle and motorbike for the period under review.		
8	Justification of any abnormal increase in consumption during the period under review, if any		
9	Certificate regarding completeness of relevant record (log books, duty slips, movement register etc.) of pool vehicles by Transport Incharge.		
10	Evidence for deduction of Conveyance Allowance/recovery for personal from users for personal use, where applicable		
11	Orders for any special duty/assignment		
12	Budget availability certificate		
13	Sanction of the competent authority		
Additional Documents			

Certified that i have thoroughly checked the documents as listed above. All the documents are genuine and complete in all respect.

Prepared By
Name and Designation of officer

Name & Signature of Director of
Sponsoring Wing at TEVTA Secretariat.

Handwritten signature



**Internal Audit checklist for pre-audit for payment to vendor or supplier
exceeding Rs. 500,000/- at TEVTA Secretariat (Annex-E)**

Case file (Subject):-----

Number of Pages:-----

Sr. No.	Documents Detail	Available at Page No.	Remarks
Procurement Process under PPRA			
1	Concept paper / demand for new expenditure		
	Policy for the admissibility of the expenditure / rationalization of demand		
5	Non availability certificate from store		
6	Evidence of budget availability in relevant head		
7	Expenditure estimates with detailed specification		
8	Copy of Orders of Purchase Committee		
9	Administrative Approval		
10	Evidence of Uploading of Procurement plan on PPRA		
11	Copy of standard bidding documents /RFP		
12	Advertisement on PPRA & TEVTA Website		
13	Advertisement in two newspapers (Urdu & English), where applicable		
14	Minutes of Procurement Committee for opening of bids		
15	No. of bids received		
16	Non-Black Listing Certificate		
17	Bid validity specified in number of days		
18	Online verification for active tax payer on the date of opening of tender		
18	CDRs in original		
20	Verification of CDR from concerned bank		
21	Technical Bids of parties in original / attested by committee, where applicable		
22	Copy of letter issued to bidder for any clarification after opening of bid and response of bidder.		
23	Technical Evaluation Sheet signed by committee		
24	Minutes of Technical Evaluation Committee		
25	Financial bids		
26	Financial bids returned unopened-copy of letter		
27	Comparative Statement		
28	Price reasonability certificate by Bidder in case of single complying bid is accepted by committee		
29	Price reasonability certificate by Procurement Committee in case of single complying bid is accepted		
30	Variance Analysis of Estimated Cost and quoted rate		
31	Minutes of Purchase Committee meeting for recommendation for lowest evaluated bidder		
32	Activity sheet of procurement on EPADS		
33	Uploading of Evaluation Report		
34	Previous minutes of Purchase Committee in case of re-advertisement		

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Additional documents, if any			
Payment Process			
1	Supply/purchase Order		
2	Copy of Contract Agreement		
3	Inward Gate Pass on Standard Format		
4	Inspection Report from Institute Committee or / and Central Committee		
5	Outward Gate Pass for rejected items, if any		
6	Goods Received Note		
7	Evidence for entry in stock register		
8	Delivery challan		
9	Valid Sales Tax Invoice		
10	Evidence of Active Tax Payer		
11	Evidence for tax exemption, where applicable		
12	Evidence of penalty, in case of late delivery		
13	Evidence for Stamp Duty, where applicable		
14	Tax deduction as per applicable rules		
15	Duly filled payment approval form		
16	Financial Sanction of the competent authority		
Additional documents, if any			

Certified that i have thoroughly checked the documents as listed above. All the documents are genuine and complete in all respect.

Prepared By
Name and Designation of officer

Name & Signature of Director of
Sponsoring Wing at TEVTA Secretariat.

